

**WORK SAFE.
FOR LIFE.**

WORKERS' COMPENSATION BOARD OF NOVA SCOTIA

2026 Rates

For Workplace Injury Insurance

User guide

This document organizes rates alphabetically by industry and numerically by Standard Industrial Classification (SIC) code.

The rate an individual employer pays for workplace injury insurance includes an Industry Rate and may include an Experience Rating adjustment. In many cases, it also includes an Industry Safety Association levy.

You can find more information about rates on our website at **wcb.ns.ca**. If you have specific questions about your own employer rate, send us a secure message through **my-account.ns.ca** or call us toll-free at **1-800-870-3331**.

Industry Rates

Employers are classified by industry using Standard Industrial Classification (SIC) codes. Published by Statistics Canada, SIC codes are a recognized standardized method of classifying employers. SIC codes with similar types of activity and cost experience are grouped into Industry Groups. Some large industry groups stand alone. Smaller industry groups get combined further into Rate Groups, based on cost experience. This is the level at which Industry Rates are set.

Experience Rating

Experience Rating adjusts industry rates based on an employer’s experience. Like other forms of insurance, employers with higher claims costs pay higher premiums.

Safety Association Levy

The WCB collects levies on behalf of safety associations in several industries. Safety associations focus on improving the safety performance of the industry. For more information about how the levy is used, please contact your industry safety association.

The levy amount included in this book may vary by employer. Individual employer levy rates are based on a percentage of the industry rate +/- the employer Experience Rating. However, for employers in the fishing industry, the levy amount is a flat fee of \$80, \$160 or \$320 based on premium size.

Safety Associations:

Automotive Safety Association	1-902-800-0933	automotivesectorcouncil.ca/safety
AWARE-NS (Nova Scotia Health + Community Services Safety Association)	1-902-832-3868	awarens.ca
Construction Safety Nova Scotia	1-800-971-3888	constructionsafetyns.ca
Farm Safety Nova Scotia	1-902-893-2293	farmsafetyns.ca
Fish Safe NS	1-902-471-3534	fisheriessafety.ca
Forestry Safety Society of Nova Scotia	1-902-895-1107	fss.ns.ca
Nova Scotia Automobile Dealers Safety Association	1-902-425-2445	nsadsa.ca
Nova Scotia Trucking Safety Association	1-782-414-0733	nsts.ca

Alphabetical Index of Industries

Description	SIC	Industry Rate	Levy Rate	Industry Rate + Levy
Abattoirs	1011	\$3.05	-	\$3.05
Abrasives Industry	3571	\$1.02	-	\$1.02
Accounting and Bookkeeping Services, Other	7739	\$0.31	-	\$0.31
Acoustical Work	4273	\$3.52	0.18	\$3.70
Addiction Hospitals	8615	\$1.99	-	\$1.99
Adhesives Industry	3792	\$1.89	-	\$1.89
Advertising Agencies	7741	\$0.31	-	\$0.31
Advertising Services, Other	7749	\$0.77	-	\$0.77
Agricultural Chemical and Other Farm Supplies, Wholesale	5939	\$1.02	-	\$1.02
Agricultural Chemical Industries, Other	3729	\$1.89	-	\$1.89
Agricultural Feeds, Wholesale	5931	\$1.02	-	\$1.02
Agricultural Implement Industry	3111	\$2.57	-	\$2.57
Agricultural Management and Consulting Services	231	\$1.91	-	\$1.91
Air Conditioning Work	4243	\$2.42	0.13	\$2.55
Aircraft and Aircraft Parts Industry	3211	\$1.72	-	\$1.72
Aircraft Rental Industry	4522	\$1.72	-	\$1.72
Aircraft Servicing Industry	4523	\$1.72	-	\$1.72
Airport Operations Industry	4521	\$1.72	-	\$1.72
Alcoholic Beverages, Wholesale	5222	\$1.02	-	\$1.02
Aluminum Rolling, Casting and Extruding Industry	2961	\$3.72	-	\$3.72
Ambulance Services	8631	\$16.03	-	\$16.03
Amusement and Recreational Services n.e.c., Other	9699	\$1.02	-	\$1.02
Amusement and Sporting Goods, Wholesale	5942	\$1.02	-	\$1.02
Amusement Park, Carnival and Circus Operations	9692	\$1.02	-	\$1.02

Description	SIC	Industry Rate	Levy Rate	Industry Rate + Levy
Animal Specialty Farms n.e.c., Other	129	\$2.57	-	\$2.57
Apartment and Other Multiple Housing	4012	\$4.49	0.24	\$4.73
Apparel, Wholesale, Other	5319	\$1.02	-	\$1.02
Appliance, Television, Radio and Stereo Repair Shops	6223	\$2.57	-	\$2.57
Appliance, Television, Radio and Stereo Stores	6221	\$2.57	-	\$2.57
Aquaculture	321	\$5.60	-	\$5.60
Art Galleries and Artists' Supply Stores	6593	\$0.77	-	\$0.77
Asbestos Mines	621	\$3.72	-	\$3.72
Asbestos Products Industry	3592	\$1.02	-	\$1.02
Asphalt Coating and Sealing	4216	\$3.11	0.16	\$3.27
Asphalt Paving	4216	\$3.11	0.16	\$3.27
Asphalt Roofing Industry	2721	\$1.02	-	\$1.02
Audio-Visual Equipment Rental and Leasing	9912	\$1.02	-	\$1.02
Auto Repairs, General	6351	\$2.91	-	\$2.91
Automatic Sprinkler System Installation	4252	\$1.93	0.10	\$2.03
Automobile (New) Dealers	6311	\$1.98	0.07	\$2.05
Automobile (Used) Dealers	6312	\$1.98	-	\$1.98
Automobile and Truck Rental and Leasing Services	9921	\$1.51	-	\$1.51
Automobile Wrecking	5911	\$2.91	-	\$2.91
Automobiles, Wholesale	5511	\$1.51	-	\$1.51
B				
Bakery	1072	\$2.57	-	\$2.57
Bakery Products Stores	6013	\$1.89	-	\$1.89
Banking-Type Intermediaries, Other	7029	\$0.31	-	\$0.31
Barber Shops	9711	\$1.51	-	\$1.51
Basic Hardware Industry	3061	\$3.72	-	\$3.72
Battery Industry	3391	\$3.72	-	\$3.72
Beauty Shops	9712	\$1.51	-	\$1.51
Bed Spring and Mattress Industry	2691	\$3.94	-	\$3.94
Beekeeping	121	\$2.57	-	\$2.57
Beer Stores	6023	\$1.89	-	\$1.89
Bicycle Shops	6542	\$0.77	-	\$0.77
Biscuit Industry	1071	\$2.57	-	\$2.57
Bituminous Coal Mines (Strip Mines)	631	\$3.72	-	\$3.72
Blood Bank Laboratories	8685	\$1.51	-	\$1.51

Description	SIC	Industry Rate	Levy Rate	Industry Rate + Levy
Boat Rentals and Marinas	9654	\$1.02	-	\$1.02
Boatbuilding and Repair Industry	3281	\$3.61	-	\$3.61
Boats, Outboard Motors and Boating Accessories Dealers	6322	\$1.98	-	\$1.98
Book and Stationery Stores	6511	\$0.77	-	\$0.77
Book Publishing Industry	2831	\$1.02	-	\$1.02
Books, Periodicals and Newspapers, Wholesale	5991	\$1.02	-	\$1.02
Botanical and Zoological Gardens	9696	\$1.02	-	\$1.02
Bowling Alleys and Billiard Parlours	9691	\$1.02	-	\$1.02
Bread and Other Bakery Products Industry	1072	\$2.57	-	\$2.57
Brewery Products Industry	1131	\$1.16	-	\$1.16
Broad Knitted Fabric Industry	1831	\$2.91	-	\$2.91
Broom, Brush and Mop Industry	3991	\$1.02	-	\$1.02
Building Board Industry	2714	\$1.91	-	\$1.91
Building Materials, Wholesale, Other	5639	\$2.58	-	\$2.58
Building Supply Dealers	5639	\$2.58	-	\$2.58
Bulk Liquids Trucking Industry	4563	\$3.79	0.11	\$3.90
Burner Service	9959	\$3.37	-	\$3.37
Business Associations	9821	\$0.77	-	\$0.77
Business Financing Companies, Other	7129	\$0.31	-	\$0.31
Business Forms Printing Industry	2811	\$1.02	-	\$1.02
Business Services n.e.c., Other	7799	\$0.31	-	\$0.31
Button, Buckle and Clothes Fastener Industry	3992	\$1.02	-	\$1.02
C				
Cable Television Industry	4814	\$0.92	-	\$0.92
Camera and Photographic Supply Stores	6571	\$0.77	-	\$0.77
Camping Grounds and Travel Trailer Parks	9131	\$1.98	-	\$1.98
Candy and Nut Stores	6014	\$1.89	-	\$1.89
Cane and Beet Sugar Industry	1081	\$2.57	-	\$2.57
Canned and Preserved Fruit and Vegetable Industry	1031	\$2.58	-	\$2.58
Canvas and Related Products Industry	1931	\$2.91	-	\$2.91
Car Washes	6391	\$1.98	-	\$1.98
Carpentry, Finish	4274	\$3.52	0.18	\$3.70
Carpentry, Rough and Framing	4226	\$5.26	0.28	\$5.54
Carpet Cleaning	9726	\$3.37	-	\$3.37
Carpet Installation	4278	\$3.52	0.18	\$3.70

Description	SIC	Industry Rate	Levy Rate	Industry Rate + Levy
Carpet, Mat and Rug Industry	1921	\$3.49	-	\$3.49
Caterers	9214	\$1.16	-	\$1.16
Cattle Farms	112	\$2.57	-	\$2.57
Cemeteries and Crematoria	9732	\$1.51	-	\$1.51
Central Bank	7011	\$0.31	-	\$0.31
Central Credit Unions	7052	\$0.31	-	\$0.31
Cereal Grain Flour Industry	1051	\$2.57	-	\$2.57
Charter and Sightseeing Bus Services Industry	4574	\$3.94	-	\$3.94
Chartered Banks	7021	\$0.31	-	\$0.31
Chemical Fertilizer and Fertilizer Materials Industry	3721	\$1.89	-	\$1.89
Chemical Products Industries n.e.c., Other	3799	\$1.89	-	\$1.89
Chewing Gum Industry	1082	\$2.57	-	\$2.57
Child Daycare and Nursery School Services	8641	\$1.51	-	\$1.51
Child Welfare Services	8642	\$1.51	-	\$1.51
Children's (Paediatric) Hospitals	8617	\$1.99	-	\$1.99
Children's Clothing Industry	2451	\$2.91	-	\$2.91
Children's Clothing Stores	6141	\$0.77	-	\$0.77
China, Glassware, Crockery and Pottery, Wholesale	5431	\$1.02	-	\$1.02
Christmas Tree Farming	169	\$1.91	0.06	\$1.97
Civic and Fraternal Organizations	9861	\$0.77	-	\$0.77
Clay Products Industry (From Domestic Clay)	3511	\$1.02	-	\$1.02
Clay Products Industry (From Imported Clay)	3512	\$1.02	-	\$1.02
Clock and Watch Industry	3913	\$1.02	-	\$1.02
Clothing and Apparel Industries n.e.c., Other	2499	\$2.91	-	\$2.91
Clothing Stores, n.e.c., Other	6149	\$0.77	-	\$0.77
Coal Mining, Bituminous (Strip Mining)	631	\$3.72	-	\$3.72
Coal Mining, Subbituminous (Strip Mining)	632	\$3.72	-	\$3.72
Coated and Treated Paper Industry	2791	\$1.91	-	\$1.91
Coffin and Casket Industry	2581	\$3.94	-	\$3.94
Coin and Stamp Dealers	6597	\$0.77	-	\$0.77
Coin-Operated Amusement Services	9694	\$1.02	-	\$1.02
Collection Agencies	7793	\$0.31	-	\$0.31
Combination Barber and Beauty Shops	9713	\$1.51	-	\$1.51
Combination Metal and Metal Products, Wholesale	5619	\$2.58	-	\$2.58
Combined Medical and Radiological Laboratories	8683	\$1.51	-	\$1.51

Description	SIC	Industry Rate	Levy Rate	Industry Rate + Levy
Combined Publishing and Printing Industries, Other	2849	\$1.02	-	\$1.02
Combined Radio and Television Broadcasting Industry	4813	\$0.77	-	\$0.77
Commercial Building	4022	\$2.71	0.14	\$2.85
Commercial Printing Industries, Other	2819	\$1.02	-	\$1.02
Commercial Refrigeration and Air Conditioning Equipment Industry	3121	\$2.57	-	\$2.57
Commercial Refrigeration Work	4253	\$1.93	0.10	\$2.03
Commercial Trailer Industry	3242	\$2.57	-	\$2.57
Commodity Brokers	7413	\$0.31	-	\$0.31
Commodity Exchanges	7432	\$0.31	-	\$0.31
Communication and Electronic Equipment Industries, Other	3359	\$1.02	-	\$1.02
Communications and Energy Wire and Cable Industry	3381	\$1.02	-	\$1.02
Compressor, Pump and Industrial Fan Industry	3191	\$2.57	-	\$2.57
Computer Equipment Maintenance and Repair	7722	\$0.31	-	\$0.31
Computer Machinery, Equipment and Software, Wholesale	5744	\$0.31	-	\$0.31
Computer Services	7721	\$0.31	-	\$0.31
Concrete Pipe Industry	3541	\$4.54	-	\$4.54
Concrete Pouring and Finishing	4224	\$4.91	0.26	\$5.17
Concrete Products Industries, Other	3549	\$4.54	-	\$4.54
Confectionery, Wholesale	5211	\$3.05	-	\$3.05
Construction and Forestry Machinery, Equipment and Supplies, Wholesale	5721	\$1.51	-	\$1.51
Construction and Mining Machinery and Materials Handling	3192	\$2.57	-	\$2.57
Construction, Commercial Buildings	4022	\$2.71	0.14	\$2.85
Construction, Highways, Streets and Bridges	4121	\$2.63	0.14	\$2.77
Construction, Institutional Buildings	4023	\$2.71	0.14	\$2.85
Construction, Multiple Housing Units	4012	\$4.49	0.24	\$4.73
Construction, Single Family Housing	4011	\$4.49	0.24	\$4.73
Consumer Loan Companies	7111	\$0.31	-	\$0.31
Contract Drilling Industry (Except Oil and Gas)	921	\$2.57	-	\$2.57
Contract Drilling, Oil and Gas Industry	911	\$2.57	-	\$2.57
Contract Textile Dyeing and Finishing Industry	1992	\$2.91	-	\$2.91
Convenience Store	6012	\$1.89	-	\$1.89
Conventional Crude Oil and Natural Gas Industry	711	\$2.57	-	\$2.57
Converted Paper Products Industries n.e.c., Other	2799	\$1.91	-	\$1.91

Description	SIC	Industry Rate	Levy Rate	Industry Rate + Levy
Co-operative Mortgage Companies	7042	\$0.31	-	\$0.31
Copper and Copper-Zinc Mines	612	\$3.72	-	\$3.72
Copper Rolling, Casting and Extruding Industry	2971	\$3.72	-	\$3.72
Correctional Services, Federal Government	8122	\$0.31	-	\$0.31
Correctional Services, Local Government	8322	\$4.21	-	\$4.21
Correctional Services, Provincial Government	8222	\$0.31	-	\$0.31
Corrugated Box Industry	2732	\$1.91	-	\$1.91
Courier Service Industry	4842	\$6.67	-	\$6.67
Courts of Law, Federal Government	8121	\$0.31	-	\$0.31
Courts of Law, Local Government	8321	\$4.21	-	\$4.21
Courts of Law, Provincial Government	8221	\$0.31	-	\$0.31
Craft Manufacturing	3999	\$1.02	-	\$1.02
Credit Bureau Services	7792	\$0.31	-	\$0.31
Credit Card Companies	7122	\$0.31	-	\$0.31
Crisis Intervention	8648	\$1.51	-	\$1.51
Crop Dusting and Spraying Services	222	\$1.91	-	\$1.91
Crude Oil Pipeline Transport Industry	4612	\$0.77	-	\$0.77
Curling Clubs	9652	\$1.02	-	\$1.02
Custom Coating of Metal Products Industry	3041	\$3.72	-	\$3.72
Customs Brokers	7794	\$0.31	-	\$0.31
D				
Dairy Farms	111	\$2.57	-	\$2.57
Dairy Products Industries, Other	1049	\$2.57	-	\$2.57
Dairy Products, Wholesale	5213	\$3.05	-	\$3.05
Dance Halls, Studios and Schools	9693	\$1.02	-	\$1.02
Day Spa	9799	\$1.51	-	\$1.51
Defence Services, Federal Government	8111	\$0.31	-	\$0.31
Department Stores	6411	\$2.80	-	\$2.80
Deposit Accepting Intermediaries, Other	7099	\$0.31	-	\$0.31
Deposit Accepting Mortgage Companies (Except Co-operatives)	7041	\$0.31	-	\$0.31
Deposit Insurers	7321	\$0.31	-	\$0.31
Direct Sellers	6921	\$0.77	-	\$0.77
Disinfecting and Exterminating Services	9951	\$3.37	-	\$3.37
Distillery Products Industry	1121	\$1.16	-	\$1.16
Distributors and/or Agents For Dry Cleaners	9722	\$1.51	-	\$1.51

Description	SIC	Industry Rate	Levy Rate	Industry Rate + Levy
Drapery Stores	6232	\$2.57	-	\$2.57
Drug Addiction and Alcoholism Treatment Clinics	8632	\$1.51	-	\$1.51
Drug Sundries and Other Drugs and Toilet Preparations, Wholesale	5239	\$1.02	-	\$1.02
Drugs, Wholesale	5231	\$1.02	-	\$1.02
Dry Bulk Materials Trucking Industry	4564	\$3.52	0.11	\$3.63
Dry Field Pea and Bean Farms	136	\$1.91	-	\$1.91
Dry Heating and Gas Piping Work	4242	\$2.42	0.13	\$2.55
Dry Pasta Products Industry	1092	\$2.57	-	\$2.57
Drywall Work	4272	\$3.52	0.18	\$3.70
Duplicating Services	7796	\$0.31	-	\$0.31
E				
Education Administration, Federal Government	8163	\$0.31	-	\$0.31
Education Administration, Local Government	8363	\$5.15	-	\$5.15
Education Administration, Provincial Government	8263	\$0.31	-	\$0.31
Educational Services, Other	8599	\$0.77	-	\$0.77
Electric Lamp (Bulb and Tube) Industry	3333	\$1.02	-	\$1.02
Electric Lamp and Shade Industry (Except Bulb and Tube)	3332	\$1.02	-	\$1.02
Electric Motor Repair	9941	\$1.51	-	\$1.51
Electric Power Systems Industry	4911	\$0.77	-	\$0.77
Electrical and Electronic Machinery, Equipment and Supplies, Wholesale	5749	\$0.31	-	\$0.31
Electrical Generating and Transmission Equipment and Supplies, Wholesale	5742	\$0.31	-	\$0.31
Electrical Household Appliances, Wholesale	5411	\$1.02	-	\$1.02
Electrical Industrial Equipment Industries, Other	3379	\$1.02	-	\$1.02
Electrical Products Industries n.e.c., Other	3399	\$1.02	-	\$1.02
Electrical Switchgear and Protective Equipment Industry	3372	\$1.02	-	\$1.02
Electrical Transformer Industry	3371	\$1.02	-	\$1.02
Electrical Wiring Supplies and Construction Materials, Wholesale	5741	\$0.31	-	\$0.31
Electrical Work	4261	\$1.93	0.10	\$2.03
Electronic Computing and Peripheral Equipment Industry	3361	\$1.02	-	\$1.02
Electronic Household Appliances, Wholesale	5412	\$1.02	-	\$1.02
Electronic Machinery, Equipment and Supplies (Except Computer Equipment)	5743	\$0.31	-	\$0.31

Description	SIC	Industry Rate	Levy Rate	Industry Rate + Levy
Electronic Office, Store and Business Machine Industry	3362	\$1.02	-	\$1.02
Electronic Parts and Components Industry	3352	\$1.02	-	\$1.02
Elementary and Secondary Education	8511	\$5.15	-	\$5.15
Elevator and Escalator Installation	4291	\$2.97	0.16	\$3.13
Employment Agencies	7711	\$0.77	-	\$0.77
Entertainment Production Companies and Artists	9631	\$1.02	-	\$1.02
Environment Administration, Federal Government	8173	\$0.31	-	\$0.31
Environment Administration, Local Government	8373	\$4.21	-	\$4.21
Environment Administration, Provincial Government	8273	\$0.31	-	\$0.31
Environmental Control Work	4254	\$1.93	0.10	\$2.03
Equipment Rental (With Operator)	4215	\$3.11	0.16	\$3.27
Estate, Trust and Agency Funds	7292	\$0.31	-	\$0.31
Excavating and Grading	4214	\$3.11	0.16	\$3.27
Executive and Legislative Administration, Federal Government	8151	\$0.31	-	\$0.31
Executive and Legislative Administration, Local Government	8351	\$4.21	-	\$4.21
Executive and Legislative Administration, Provincial Government	8251	\$0.31	-	\$0.31
Extended Care Hospitals	8613	\$1.99	-	\$1.99
Exterior Close-in Work, Other	4239	\$4.91	0.26	\$5.17
F				
Fabric and Yarn Stores	6151	\$0.77	-	\$0.77
Fabricated Structural Metal Products Industries, Other	3029	\$3.72	-	\$3.72
Factoring Companies	7123	\$0.31	-	\$0.31
Family Planning Services	8643	\$1.51	-	\$1.51
Farm Animal Breeding Services (Except Poultry)	212	\$2.57	-	\$2.57
Farm Machinery, Equipment and Supplies, Wholesale	5711	\$1.51	-	\$1.51
Farm Products, Wholesale, Other	5019	\$1.02	-	\$1.02
Farms, Cattle	112	\$2.57	-	\$2.57
Farms, Dairy	111	\$2.57	-	\$2.57
Farms, Dry Field Pea and Bean	136	\$1.91	-	\$1.91
Farms, Field Crop Combination	141	\$1.91	-	\$1.91
Farms, Forage, Hay and Seed	135	\$1.91	-	\$1.91
Farms, Fruit	151	\$1.91	-	\$1.91
Farms, Fruit and Vegetable Combination	159	\$1.91	-	\$1.91
Farms, Grain Corn	134	\$1.91	-	\$1.91

Description	SIC	Industry Rate	Levy Rate	Industry Rate + Levy
Farms, Hog	113	\$2.57	-	\$2.57
Farms, Horse	122	\$2.57	-	\$2.57
Farms, Livestock Combination	119	\$2.57	-	\$2.57
Farms, Oilseed (Except Corn)	133	\$1.91	-	\$1.91
Farms, Other Field Crops	139	\$1.91	-	\$1.91
Farms, Other Small Grains	132	\$1.91	-	\$1.91
Farms, Other Vegetable	152	\$1.91	-	\$1.91
Farms, Potato	138	\$1.91	-	\$1.91
Farms, Poultry and Egg	114	\$2.57	-	\$2.57
Farms, Sheep and Goat	115	\$2.57	-	\$2.57
Farms, Tobacco	137	\$1.91	-	\$1.91
Farms, Wheat	131	\$1.91	-	\$1.91
Feed Industry	1053	\$2.91	-	\$2.91
Fencing Installation	4217	\$3.11	0.16	\$3.27
Ferro-alloys Industry	2911	\$3.72	-	\$3.72
Ferry Industry	4542	\$2.16	-	\$2.16
Field Crop Combination Farms	141	\$1.91	-	\$1.91
Field Crop Farms, Other	139	\$1.91	-	\$1.91
Finance and Economic Administration, Federal Government	8152	\$0.31	-	\$0.31
Finance and Economic Administration, Local Government	8352	\$4.21	-	\$4.21
Finance and Economic Administration, Provincial Government	8252	\$0.31	-	\$0.31
Financial Intermediaries n.e.c., Other	7499	\$0.31	-	\$0.31
Financial Leasing Companies	7124	\$0.31	-	\$0.31
Finish Carpentry	4274	\$3.52	0.18	\$3.70
Firefighting Services, Local Government	8324	\$4.21	-	\$4.21
Firefighting Services, Provincial Government	8224	\$0.31	-	\$0.31
Fish and Seafood, Wholesale	5215	\$2.57	-	\$2.57
Fish Processing	1021	\$3.55	-	\$3.55
Fish Products Industry	1021	\$3.55	-	\$3.55
Fishing, Fresh Water	312	\$3.21	-	\$3.21
Fishing, Salt Water	311	\$3.21	-	\$3.21
Fitness Club	9659	\$1.02	-	\$1.02
Floor Covering Stores	6231	\$2.57	-	\$2.57
Floor Coverings, Wholesale	5432	\$1.02	-	\$1.02
Floor Tile, Linoleum and Coated Fabric Industry	3993	\$1.02	-	\$1.02

Description	SIC	Industry Rate	Levy Rate	Industry Rate + Levy
Florist Shops	6521	\$0.77	-	\$0.77
Fluid Milk Industry	1041	\$2.57	-	\$2.57
Foamed and Expanded Plastic Products Industry	1611	\$2.38	-	\$2.38
Folding Carton and Set-Up Box Industry	2731	\$1.91	-	\$1.91
Food (Specialty) Stores, Other	6019	\$1.89	-	\$1.89
Food Products Industries n.e.c., Other	1099	\$2.57	-	\$2.57
Foods, Wholesale, Other	5219	\$3.05	-	\$3.05
Footwear Industry	1712	\$2.91	-	\$2.91
Footwear, Wholesale	5314	\$1.02	-	\$1.02
Forage, Seed and Hay Farms	135	\$1.91	-	\$1.91
Foreign Affairs	8141	\$0.31	-	\$0.31
Forest Products Trucking Industry	4565	\$4.81	0.14	\$4.95
Forest Products, Wholesale	5993	\$1.02	-	\$1.02
Forestry Services Industry	511	\$2.91	0.09	\$3.00
Form Work	4222	\$4.91	0.26	\$5.17
Foundation Garment Industry	2496	\$2.91	-	\$2.91
Foundation Work	4222	\$4.91	0.26	\$5.17
Freight and Passenger Water Transport Industry	4541	\$1.51	-	\$1.51
Freight Forwarding Industry	4592	\$0.31	-	\$0.31
Fresh Fruit and Vegetables, Wholesale	5216	\$3.05	-	\$3.05
Frozen Foods (Packaged), Wholesale	5212	\$3.05	-	\$3.05
Frozen Fruit and Vegetable Industry	1032	\$2.58	-	\$2.58
Fruit and Vegetable Combination Farms	159	\$1.91	-	\$1.91
Fruit and Vegetable Stores	6015	\$1.89	-	\$1.89
Fruit Farms	151	\$1.91	-	\$1.91
Funeral Homes	9731	\$1.51	-	\$1.51
Fur Cleaning, Repair and Storage	9792	\$1.51	-	\$1.51
Fur Goods Industry	2495	\$2.91	-	\$2.91
Fur Stores	6142	\$0.77	-	\$0.77
Furnace Installation	4242	\$2.42	0.13	\$2.55
Furnace Servicing	9959	\$3.37	-	\$3.37
Furniture and Fixture Industries n.e.c., Other	2699	\$3.94	-	\$3.94
Furniture Refinishing and Repair Shops	6213	\$2.57	-	\$2.57
Furs and Skins, Ranch	123	\$2.57	-	\$2.57
Furs and Skins, Wild	331	\$2.57	-	\$2.57

Description	SIC	Industry Rate	Levy Rate	Industry Rate + Levy
G				
Gambling Operations	9661	\$1.02	-	\$1.02
Garages (General Repairs)	6351	\$2.91	-	\$2.91
Garbage Collection	4999	\$4.54	-	\$4.54
Gas and Oil Pipelines	4113	\$2.63	0.14	\$2.77
Gas Distribution Systems Industry	4921	\$0.77	-	\$0.77
Gas, Oil and Other Energy Related Structures (Except Pipelines)	4112	\$2.63	0.14	\$2.77
Gasoline Service Stations	6331	\$1.98	0.05	\$2.03
General Administrative Services, Federal Government, Other	8159	\$0.31	-	\$0.31
General Administrative Services, Local Government, Other	8359	\$4.21	-	\$4.21
General Administrative Services, Provincial Government, Other	8259	\$0.31	-	\$0.31
General Freight Trucking Industry	4561	\$4.91	0.15	\$5.06
General Hospitals	8611	\$1.99	-	\$1.99
General Merchandise Stores, Other	6413	\$2.80	-	\$2.80
General Merchandise, Wholesale	5981	\$1.02	-	\$1.02
General Stores	6412	\$2.80	-	\$2.80
Gift, Novelty and Souvenir Stores	6582	\$0.77	-	\$0.77
Glass and Glazing Work	4233	\$4.91	0.26	\$5.17
Glass Products Industry (Except Glass Containers)	3562	\$1.02	-	\$1.02
Glove Industry	2493	\$2.91	-	\$2.91
Gold Mines	611	\$3.72	-	\$3.72
Golf Course Construction	4129	\$2.63	0.14	\$2.77
Golf Courses	9651	\$1.02	-	\$1.02
Grain Corn Farms	134	\$1.91	-	\$1.91
Grain Elevator Industry	4711	\$1.89	-	\$1.89
Grain, Wholesale	5012	\$1.02	-	\$1.02
Granite Quarries	811	\$3.72	-	\$3.72
Greenhouse Products	162	\$1.91	-	\$1.91
Grocery Stores (Except Supermarkets)	6012	\$1.89	-	\$1.89
Guest Houses and Tourist Homes	9114	\$1.98	-	\$1.98
Gutter Installation	4236	\$4.91	0.26	\$5.17
Gypsum Mines	623	\$3.72	-	\$3.72
Gypsum Products Industry	3593	\$1.02	-	\$1.02
H				
Hairdressing Salon	9712	\$1.51	-	\$1.51

Description	SIC	Industry Rate	Levy Rate	Industry Rate + Levy
Hand Tool and Implement Industry	3063	\$3.72	-	\$3.72
Harbour and Port Operation Industry	4552	\$1.51	-	\$1.51
Hardware and Cutlery Industries, Other	3069	\$3.72	-	\$3.72
Hardware Stores	6531	\$2.57	-	\$2.57
Hardware, Wholesale	5621	\$1.51	-	\$1.51
Hardwood Flooring Installation	4277	\$3.52	0.18	\$3.70
Hardwood Veneer and Plywood Industry	2521	\$5.60	-	\$5.60
Harvesting, Baling and Threshing Services	223	\$1.91	-	\$1.91
Health Administration, Federal Government	8161	\$0.31	-	\$0.31
Health Administration, Local Government	8361	\$4.21	-	\$4.21
Health Administration, Provincial Government	8261	\$0.31	-	\$0.31
Health and Social Service Associations and Agencies, Other	8699	\$0.77	-	\$0.77
Health Care and Public Safety Agencies	8691	\$0.77	-	\$0.77
Health Care Research Agencies	8693	\$0.77	-	\$0.77
Health Care Standards Agencies	8692	\$0.77	-	\$0.77
Health Insurers	7331	\$0.31	-	\$0.31
Health Laboratories, Other	8689	\$1.51	-	\$1.51
Health Rehabilitation Clinics	8633	\$1.51	-	\$1.51
Health Spa	9799	\$1.51	-	\$1.51
Heating Equipment Industry	3071	\$3.72	-	\$3.72
Heavy Construction, Other	4129	\$2.63	0.14	\$2.77
Highway, Street and Bridge Maintenance Industry	4591	\$3.94	-	\$3.94
Highways, Streets and Bridges	4121	\$2.63	0.14	\$2.77
Hog Farms	113	\$2.57	-	\$2.57
Holding Companies	7215	\$0.31	-	\$0.31
Home and Auto Supply Stores	6341	\$2.57	-	\$2.57
Home Care Services (Including Home Nursing)	8634	\$8.88	-	\$8.88
Home-Maker Services	8645	\$8.88	-	\$8.88
Homes for Alcohol-Drug Addicts	8626	\$3.98	-	\$3.98
Homes for Children in Need of Protection	8627	\$3.98	-	\$3.98
Homes for Emotionally Disturbed Children	8625	\$3.98	-	\$3.98
Homes for Mentally Challenged	8623	\$3.98	-	\$3.98
Homes for Mentally Handicapped and/or Disabled	8624	\$3.98	-	\$3.98
Homes for Personal and Nursing Care	8621	\$5.84	-	\$5.84
Homes for Physically Handicapped and/or Disabled	8622	\$3.98	-	\$3.98

Description	SIC	Industry Rate	Levy Rate	Industry Rate + Levy
Homes for Single Mothers	8628	\$3.98	-	\$3.98
Honey and Other Apiary Product Farms	121	\$2.57	-	\$2.57
Horse and Other Equine Farms	122	\$2.57	-	\$2.57
Horse Race Tracks	9643	\$1.02	-	\$1.02
Horticultural Specialties, Other	169	\$1.91	0.06	\$1.97
Hosiery Industry	2494	\$2.91	-	\$2.91
Hospitals, Addiction	8615	\$1.99	-	\$1.99
Hospitals, Children's	8617	\$1.99	-	\$1.99
Hospitals, Extended Care	8613	\$1.99	-	\$1.99
Hospitals, General	8611	\$1.99	-	\$1.99
Hospitals, Other Specialty	8619	\$1.99	-	\$1.99
Hospitals, Psychiatric	8614	\$1.99	-	\$1.99
Hospitals, Rehabilitation	8612	\$3.98	-	\$3.98
Hotel, Restaurant and Institutional Furniture and Fixture Industry	2692	\$3.94	-	\$3.94
Hotels and Motor Hotels	9111	\$1.98	-	\$1.98
Household Furnishings Stores, Other	6239	\$2.57	-	\$2.57
Household Furnishings, Wholesale, Other	5439	\$1.02	-	\$1.02
Household Furniture Industries, Other	2619	\$3.94	-	\$3.94
Household Furniture Stores (With Appliances and Furnishings)	6211	\$2.57	-	\$2.57
Household Furniture Stores (Without Appliances and Furnishings)	6212	\$2.57	-	\$2.57
Household Furniture, Wholesale	5421	\$1.02	-	\$1.02
Household Products of Textile Materials Industry	1993	\$2.91	-	\$2.91
Housing Administration, Federal Government	8174	\$0.31	-	\$0.31
Housing Administration, Local Government	8374	\$4.21	-	\$4.21
Housing Administration, Provincial Government	8274	\$0.31	-	\$0.31
Hydraulic Cement Industry	3521	\$4.54	-	\$4.54
Hydroelectric Power Plants and Related Structures (Except Transmission Lines)	4123	\$2.63	0.14	\$2.77
Hygiene Products of Textile Materials Industry	1994	\$2.91	-	\$2.91
I				
Ice Cream Stand	9213	\$1.16	-	\$1.16
Ice Skating Facility	7512	\$1.98	-	\$1.98
Immigration Services	8132	\$0.31	-	\$0.31

Description	SIC	Industry Rate	Levy Rate	Industry Rate + Levy
Indicating, Recording and Controlling Instruments Industry	3911	\$1.02	-	\$1.02
Industrial and Household Chemicals, Wholesale	5971	\$1.02	-	\$1.02
Industrial Construction, Other	4119	\$2.63	0.14	\$2.77
Industrial Fastener Industry	3053	\$3.72	-	\$3.72
Industrial Inorganic Chemical Industries n.e.c.	3711	\$1.89	-	\$1.89
Industrial Machinery and Equipment Rental and Leasing	9911	\$3.05	-	\$3.05
Industrial Machinery, Equipment and Supplies, Wholesale	5731	\$1.51	-	\$1.51
Industrial Organic Chemical Industries n.e.c.	3712	\$1.89	-	\$1.89
Inland Fishing Industry	312	\$3.21	-	\$3.21
Institutional Building	4023	\$2.71	0.14	\$2.85
Institutional Health and Social Services n.e.c., Other	8629	\$3.98	-	\$3.98
Instruments and Related Products Industry, Other	3912	\$1.02	-	\$1.02
Insulation Work	4234	\$4.91	0.26	\$5.17
Insurance and Real Estate Agencies	7611	\$0.77	-	\$0.77
Intergovernmental Affairs Administration, Federal Government	8154	\$0.31	-	\$0.31
Intergovernmental Affairs Administration, Local Government	8354	\$4.21	-	\$4.21
Intergovernmental Affairs Administration, Provincial Government	8254	\$0.31	-	\$0.31
Interior and Finishing Work, Other	4279	\$3.52	0.18	\$3.70
International and Other Extra-Territorial Agencies	8411	\$0.31	-	\$0.31
International Assistance	8142	\$0.31	-	\$0.31
Internet Provider	4839	\$0.77	-	\$0.77
Internet Service Providers	4839	\$0.77	-	\$0.77
Interurban and Rural Transit Systems Industry	4572	\$3.94	-	\$3.94
Investment (Mutual) Funds	7211	\$0.31	-	\$0.31
Investment Companies	7214	\$0.31	-	\$0.31
Investment Dealers	7411	\$0.31	-	\$0.31
Investment Intermediaries n.e.c., Other	7299	\$0.31	-	\$0.31
Iron and Steel Primary Forms and Structural Shapes, Wholesale	5611	\$2.58	-	\$2.58
Iron and Steel Products, Wholesale, Other	5612	\$2.58	-	\$2.58
Iron Foundries	2941	\$3.72	-	\$3.72
Iron Mines	617	\$3.72	-	\$3.72

Description	SIC	Industry Rate	Levy Rate	Industry Rate + Levy
J				
Janitorial Services	9953	\$3.37	-	\$3.37
Jewellery and Silverware Industry	3921	\$1.02	-	\$1.02
Jewellery and Watches, Wholesale	5961	\$1.02	-	\$1.02
Jewellery Stores	6561	\$0.77	-	\$0.77
L				
Labour and Employment Services, Federal Government	8131	\$0.31	-	\$0.31
Labour and Employment Services, Provincial Government	8231	\$0.31	-	\$0.31
Labour Organizations	9841	\$0.77	-	\$0.77
Labour, Employment and Immigration Services, Other	8139	\$0.31	-	\$0.31
Land Developers	4491	\$0.79	0.04	\$0.83
Landscaping	4219	\$3.11	0.16	\$3.27
Laundry and Dry Cleaning Services, Other	9729	\$1.51	-	\$1.51
Lawn and Garden Centres	6522	\$0.77	-	\$0.77
Leather and Allied Products Industries, Other	1719	\$2.91	-	\$2.91
Leather Tanneries	1711	\$2.91	-	\$2.91
Library Services	8541	\$0.77	-	\$0.77
Life Insurers	7311	\$0.31	-	\$0.31
Lighting Fixture Industry	3331	\$1.02	-	\$1.02
Lignite Mines	633	\$3.72	-	\$3.72
Lime Industry	3581	\$1.02	-	\$1.02
Limestone Quarries	812	\$3.72	-	\$3.72
Limousine Service to Airports and Stations Industry	4575	\$3.94	-	\$3.94
Linen Supply	9725	\$3.37	-	\$3.37
Linens, Draperies and Other Textile Furnishings, Wholesale	5433	\$1.02	-	\$1.02
Liquor Stores	6021	\$1.89	-	\$1.89
Livestock Combination Farms	119	\$2.57	-	\$2.57
Livestock, Field Crop and Horticultural Combination Farms	171	\$1.91	-	\$1.91
Livestock, Wholesale	5011	\$1.02	-	\$1.02
Local Credit Unions	7051	\$0.31	-	\$0.31
Lodging Houses and Residential Clubs	9121	\$2.91	-	\$2.91
Logging Industry	411	\$2.91	0.09	\$3.00
Lubricating Oil and Grease Industry	3612	\$1.02	-	\$1.02
Luggage and Leather Goods Stores	6594	\$0.77	-	\$0.77
Luggage, Purse and Handbag Industry	1713	\$2.91	-	\$2.91

Description	SIC	Industry Rate	Levy Rate	Industry Rate + Levy
Lumber, Plywood and Millwork, Wholesale	5631	\$1.51	-	\$1.51
M				
Machine Shop Industry	3081	\$2.57	-	\$2.57
Machinery and Equipment Industries n.e.c., Other	3199	\$2.57	-	\$2.57
Machinery and Equipment Rental and Leasing, Other	9919	\$1.51	-	\$1.51
Machinery, Equipment and Supplies n.e.c., Wholesale, Other	5799	\$0.31	-	\$0.31
Major Appliance Industry (Electric and Non-Electric)	3321	\$1.02	-	\$1.02
Malt and Malt Flour Industry	1094	\$2.57	-	\$2.57
Management Consulting Services	7771	\$0.31	-	\$0.31
Manmade Fibre and Filament Yarn Industry	1811	\$2.91	-	\$2.91
Manufactured Products Industries n.e.c., Other	3999	\$1.02	-	\$1.02
Manufacturing and Light Industrial Building	4021	\$2.71	0.14	\$2.85
Marble Quarries	813	\$3.72	-	\$3.72
Marine Cargo Handling Industry	4551	\$3.72	-	\$3.72
Marine Salvage Industry	4553	\$1.51	-	\$1.51
Marine Shipping Agencies Industry	4555	\$0.77	-	\$0.77
Marine Towing Industry	4543	\$1.51	-	\$1.51
Masonry Work	4231	\$4.91	0.26	\$5.17
Massage Therapy Clinic	9799	\$1.51	-	\$1.51
Meal Services (Non-Commercial)	8646	\$1.51	-	\$1.51
Meat and Meat Products Industry (Except Poultry)	1011	\$3.05	-	\$3.05
Meat and Meat Products, Wholesale	5217	\$3.05	-	\$3.05
Meat Markets	6016	\$1.89	-	\$1.89
Mechanical Specialty Work, Other	4259	\$1.93	0.10	\$2.03
Media Representatives	7742	\$0.31	-	\$0.31
Medical Laboratories	8681	\$1.51	-	\$1.51
Men's and Boys' Clothing and Furnishings, Wholesale	5311	\$1.02	-	\$1.02
Men's and Boys' Clothing Contractors	2435	\$2.91	-	\$2.91
Men's and Boys' Coat Industry	2431	\$2.91	-	\$2.91
Men's and Boys' Pants Industry	2433	\$2.91	-	\$2.91
Men's and Boys' Shirt and Underwear Industry	2434	\$2.91	-	\$2.91
Men's and Boys' Suit and Jacket Industry	2432	\$2.91	-	\$2.91
Men's Clothing Stores	6121	\$0.77	-	\$0.77
Mental (Psychiatric) Hospitals	8614	\$1.99	-	\$1.99
Metal Closure and Container Industry	3042	\$3.72	-	\$3.72

Description	SIC	Industry Rate	Levy Rate	Industry Rate + Levy
Metal Dies, Moulds and Patterns Industry	3062	\$3.72	-	\$3.72
Metal Door and Window Industry	3031	\$2.57	-	\$2.57
Metal Fabricating Industries n.e.c., Other	3099	\$2.57	-	\$2.57
Metal Mines, Other	619	\$3.72	-	\$3.72
Metal Office Furniture Industry	2641	\$3.94	-	\$3.94
Metal Plumbing Fixtures and Fittings Industry	3091	\$2.57	-	\$2.57
Metal Tanks (Heavy Gauge) Industry	3021	\$3.72	-	\$3.72
Metal Valve Industry	3092	\$2.57	-	\$2.57
Microbrewery	1131	\$1.16	-	\$1.16
Milk Industry, Fluid	1041	\$2.57	-	\$2.57
Millwork Industries, Other	2549	\$3.94	-	\$3.94
Millwright and Rigging	4255	\$1.93	0.10	\$2.03
Mining Machinery, Equipment and Supplies, Wholesale	5722	\$1.51	-	\$1.51
Mixed Fertilizer Industry	3722	\$1.89	-	\$1.89
Mobile Home Dealers	6598	\$1.98	-	\$1.98
Mobile Home Industry	3244	\$2.57	-	\$2.57
Molybdenum Mines	615	\$3.72	-	\$3.72
Monument and Tombstone Dealers	6595	\$0.77	-	\$0.77
Mortgage Brokers	7421	\$0.31	-	\$0.31
Mortgage Companies, Other	7229	\$0.31	-	\$0.31
Mortgage Investment Companies	7221	\$0.31	-	\$0.31
Motels	9112	\$1.98	-	\$1.98
Motion Picture and Video Distribution	9612	\$1.02	-	\$1.02
Motion Picture and Video Production	9611	\$1.02	-	\$1.02
Motion Picture Exhibition, Other	9629	\$1.02	-	\$1.02
Motion Picture Laboratories and Video Production Facilities	9613	\$1.02	-	\$1.02
Motion Picture, Audio and Video Services, Other	9619	\$1.02	-	\$1.02
Motor Home and Travel Trailer Dealers	6321	\$1.98	-	\$1.98
Motor Vehicle Accessories, Parts and Assemblies Industries	3259	\$2.57	-	\$2.57
Motor Vehicle Engine and Engine Parts Industry	3251	\$2.57	-	\$2.57
Motor Vehicle Fabric Accessories Industry	3257	\$2.57	-	\$2.57
Motor Vehicle Glass Replacement Shops	6354	\$1.98	-	\$1.98
Motor Vehicle Industry	3231	\$2.57	-	\$2.57
Motor Vehicle Parts and Accessories, Wholesale, Other	5529	\$1.51	-	\$1.51
Motor Vehicle Repair Shops, Other	6359	\$2.91	-	\$2.91

Description	SIC	Industry Rate	Levy Rate	Industry Rate + Levy
Motor Vehicle Services n.e.c., Other	6399	\$2.91	-	\$2.91
Motor Vehicle Stampings Industry	3253	\$2.57	-	\$2.57
Motor Vehicle Steering and Suspension Parts Industry	3254	\$2.57	-	\$2.57
Motor Vehicle Transmission Repair and Replacement Shops	6355	\$1.98	-	\$1.98
Motor Vehicle Wheel and Brake Industry	3255	\$2.57	-	\$2.57
Motor Vehicle Wiring Assemblies Industry	3252	\$2.57	-	\$2.57
Motor Vehicles and Trailers, Wholesale, Other	5519	\$1.51	-	\$1.51
Motorcycle and Snowmobile Dealers	6323	\$1.98	-	\$1.98
Moving & Storage	4562	\$5.71	0.17	\$5.88
Moving Buildings	4499	\$2.63	0.14	\$2.77
Muffler Replacement Shops	6353	\$2.91	-	\$2.91
Museums and Archives	8551	\$0.77	-	\$0.77
Mushrooms	161	\$1.91	-	\$1.91
Musical Instrument and Sound Recording Industry	3994	\$1.02	-	\$1.02
Musical Instrument Stores	6551	\$0.77	-	\$0.77
Musical Instruments and Accessories, Wholesale	5952	\$1.02	-	\$1.02
N				
Narrow Fabric Industry	1991	\$2.91	-	\$2.91
Natural Fibres Processing and Felt Products Industry	1911	\$2.91	-	\$2.91
Natural Gas Pipeline Transport Industry	4611	\$0.77	-	\$0.77
Newspaper, Magazine and Periodical (Combined Publishing and Printing)	2841	\$1.02	-	\$1.02
Newsprint Industry	2712	\$1.72	-	\$1.72
Newsprint, Wholesale	5921	\$1.02	-	\$1.02
Nickel-Copper Mines	613	\$3.72	-	\$3.72
Non-Alcoholic Beverages, Wholesale	5221	\$3.94	-	\$3.94
Non-Commercial Trailer Industry	3243	\$2.57	-	\$2.57
Non-Current Carrying Wiring Devices Industry	3392	\$1.02	-	\$1.02
Non-Ferrous Metal and Metal Products, Wholesale	5613	\$2.58	-	\$2.58
Non-Institutional Health Services, Other	8639	\$1.51	-	\$1.51
Non-Institutional Social Services, Other	8649	\$1.51	-	\$1.51
Non-Metal Mines (Except Coal), Other	629	\$3.72	-	\$3.72
Non-Metallic Mineral Insulating Materials Industry	3594	\$1.02	-	\$1.02
Non-Metallic Mineral Products Industries n.e.c., Other	3599	\$1.02	-	\$1.02
Non-Scheduled Air Transport, Chartered, Industry	4512	\$1.72	-	\$1.72

Description	SIC	Industry Rate	Levy Rate	Industry Rate + Levy
Non-Scheduled Air Transport, Specialty, Industry	4513	\$1.72	-	\$1.72
Notions and Other Dry Goods, Wholesale	5329	\$1.02	-	\$1.02
Nursery Products	163	\$1.91	-	\$1.91
Nursing Homes	8621	\$5.84	-	\$5.84
Nursing Stations and Outpost Hospitals	8616	\$1.99	-	\$1.99
O				
Occupational Clothing Industry	2492	\$2.91	-	\$2.91
Office and Store Machinery, Equipment and Supplies, Whole	5791	\$0.31	-	\$0.31
Office Furniture and Machinery Rental and Leasing	9913	\$1.51	-	\$1.51
Office Furniture Industries, Other	2649	\$3.94	-	\$3.94
Office, Store and Business Machine Industries, Other	3369	\$1.02	-	\$1.02
Offices of Architects	7751	\$0.31	-	\$0.31
Offices of Chartered and Certified Accountants	7731	\$0.31	-	\$0.31
Offices of Chiropractors and Osteopaths	8661	\$0.77	-	\$0.77
Offices of Dentists, General Practice	8653	\$0.77	-	\$0.77
Offices of Dentists, Specialists	8654	\$0.77	-	\$0.77
Offices of Denturists	8668	\$0.77	-	\$0.77
Offices of Engineers	7752	\$0.31	-	\$0.31
Offices of Lawyers and Notaries	7761	\$0.31	-	\$0.31
Offices of Nurses, Practical	8663	\$0.77	-	\$0.77
Offices of Nurses, Registered	8662	\$8.88	-	\$8.88
Offices of Nutritionists-Dietitians	8664	\$0.77	-	\$0.77
Offices of Optometrists	8666	\$0.77	-	\$0.77
Offices of Other Health Practitioners n.e.c.	8669	\$0.77	-	\$0.77
Offices of Other Social Service Practitioners	8679	\$0.77	-	\$0.77
Offices of Physicians and Surgeons, Specialists	8652	\$0.77	-	\$0.77
Offices of Physicians, General Practice	8651	\$0.77	-	\$0.77
Offices of Physiotherapists-Occupational Therapists	8665	\$0.77	-	\$0.77
Offices of Podiatrists and Chiropodists	8667	\$0.77	-	\$0.77
Offices of Psychologists	8671	\$0.77	-	\$0.77
Offices of Social Workers	8672	\$0.77	-	\$0.77
Oilseed Farms (Except Corn)	133	\$1.91	-	\$1.91
Operators of Non-Residential Buildings	7512	\$1.98	-	\$1.98
Operators of Residential Buildings and Dwellings	7511	\$1.98	-	\$1.98
Ophthalmic Goods Industry	3914	\$1.02	-	\$1.02

Description	SIC	Industry Rate	Levy Rate	Industry Rate + Levy
Opticians' Shops	6592	\$0.77	-	\$0.77
Ornamental and Architectural Metal Products Industries, Other	3039	\$2.57	-	\$2.57
Ornamental and Miscellaneous Fabricated Metal Installation	4292	\$2.97	0.16	\$3.13
Other Trapping	339	\$2.57	-	\$2.57
Outdoor Display and Billboard Advertising	7743	\$0.77	-	\$0.77
Outdoor Motion Picture Theatres	9622	\$1.02	-	\$1.02
Outfitters (Hunting and Fishing Camps)	9141	\$1.98	-	\$1.98
P				
Paint and Body Repair Shops	6352	\$1.98	-	\$1.98
Paint and Varnish Industry	3751	\$1.89	-	\$1.89
Paint, Glass and Wallpaper Stores	6532	\$2.57	-	\$2.57
Paint, Glass and Wallpaper, Wholesale	5632	\$1.51	-	\$1.51
Painting and Decorating Work	4275	\$3.52	0.18	\$3.70
Paper and Paper Products, Wholesale, Other	5929	\$1.02	-	\$1.02
Paper Bag Industry	2733	\$1.91	-	\$1.91
Paper Consumer Products Industry	2793	\$1.91	-	\$1.91
Paper Industries, Other	2719	\$1.91	-	\$1.91
Paperboard Industry	2713	\$1.91	-	\$1.91
Parking Lots and Parking Garages	9991	\$1.51	-	\$1.51
Particle Board Industry	2592	\$3.94	-	\$3.94
Patent Medicine and Toiletries Stores	6032	\$0.77	-	\$0.77
Pavement Marking	4275	\$3.52	0.18	\$3.70
Paving, Asphalt	4216	\$3.11	0.16	\$3.27
Peat Industry	622	\$3.72	-	\$3.72
Personal and Household Services n.e.c., Other	9799	\$1.51	-	\$1.51
Personnel Suppliers	7712	\$0.77	-	\$0.77
Pet Stores	6596	\$0.77	-	\$0.77
Petroleum and Coal Products Industries, Other	3699	\$1.02	-	\$1.02
Petroleum Products, Wholesale	5111	\$3.72	-	\$3.72
Pharmaceutical and Medicine Industry	3741	\$1.89	-	\$1.89
Pharmacies	6031	\$0.77	-	\$0.77
Photographers	9931	\$1.51	-	\$1.51
Photographic Equipment and Supplies, Wholesale	5951	\$1.02	-	\$1.02
Piece Goods, Wholesale	5321	\$1.02	-	\$1.02
Piledriving Work	4221	\$4.91	0.26	\$5.17

Description	SIC	Industry Rate	Levy Rate	Industry Rate + Levy
Piloting Service, Water Transport Industry	4554	\$1.51	-	\$1.51
Pipeline Transport Industries, Other	4619	\$0.77	-	\$0.77
Plastering and Stucco Work	4271	\$3.52	0.18	\$3.70
Plastic and Synthetic Resin Industry	3731	\$1.89	-	\$1.89
Plastic Bag Industry	1691	\$2.16	-	\$2.16
Plastic Film and Sheeting Industry	1631	\$2.38	-	\$2.38
Plastic Parts and Accessories For Motor Vehicles Industry	3256	\$2.57	-	\$2.57
Plastic Pipe and Pipe Fittings Industry	1621	\$2.38	-	\$2.38
Plastic Products Industries n.e.c., Other	1699	\$5.00	-	\$5.00
Plate Work Industry	3022	\$3.72	-	\$3.72
Platemaking, Typesetting and Bindery Industry	2821	\$1.02	-	\$1.02
Plumbing	4241	\$2.42	0.13	\$2.55
Plumbing, Heating and Air Conditioning Equipment and Supplies, Wholesale	5622	\$1.51	-	\$1.51
Police Services, Federal Government	8123	\$0.31	-	\$0.31
Police Services, Local Government	8323	\$4.21	-	\$4.21
Police Services, Provincial Government	8223	\$0.31	-	\$0.31
Political Organizations	9851	\$0.77	-	\$0.77
Postal Service Industry	4841	\$6.67	-	\$6.67
Post-Secondary Non-University Education	8521	\$0.77	-	\$0.77
Potash Mines	624	\$3.72	-	\$3.72
Potato Chip, Pretzel and Popcorn Industry	1093	\$2.57	-	\$2.57
Potato Farms	138	\$1.91	-	\$1.91
Poultry and Egg Farms	114	\$2.57	-	\$2.57
Poultry and Eggs, Wholesale	5214	\$3.05	-	\$3.05
Poultry Products Industry	1012	\$8.58	-	\$8.58
Poultry Services	213	\$8.58	-	\$8.58
Power and Telecommunication Transmission Lines	4124	\$2.63	0.14	\$2.77
Power Boiler and Heat Exchanger Industry	3011	\$3.72	-	\$3.72
Power Laundries and/or Dry Cleaners	9721	\$1.51	-	\$1.51
Power Plants (Except Hydroelectric)	4111	\$2.63	0.14	\$2.77
Precast Concrete Installation	4225	\$4.91	0.26	\$5.17
Precious Metal Secondary Refining Industry	3922	\$1.02	-	\$1.02
Pre-Engineered Metal Buildings Industry (Except Portable)	3023	\$3.72	-	\$3.72
Prefabricated Portable Metal Buildings Industry	3032	\$2.57	-	\$2.57
Prefabricated Wooden Buildings Industry	2541	\$4.40	-	\$4.40

Description	SIC	Industry Rate	Levy Rate	Industry Rate + Levy
Prepared Flour Mixes and Prepared Cereal Foods Industry	1052	\$2.57	-	\$2.57
Primary Glass and Glass Containers Industry	3561	\$1.02	-	\$1.02
Primary Production of Aluminum Industry	2951	\$3.72	-	\$3.72
Primary Smelting and Refining of Non-Ferrous Metal Industry	2959	\$3.72	-	\$3.72
Primary Steel Industries, Other	2919	\$3.72	-	\$3.72
Printing Ink Industry	3791	\$1.89	-	\$1.89
Printing, Business Forms	2811	\$1.02	-	\$1.02
Printing, Other Commercial	2819	\$1.02	-	\$1.02
Private Households	9741	\$1.51	-	\$1.51
Process Piping Work	4251	\$1.93	0.10	\$2.03
Products n.e.c., Wholesale, Other	5999	\$1.02	-	\$1.02
Professional Athletes and Promoters on Own Account	9642	\$1.02	-	\$1.02
Professional Health and Social Service Membership Associations	9831	\$0.77	-	\$0.77
Professional Machinery, Equipment and Supplies, Wholesale	5793	\$0.31	-	\$0.31
Professional Membership Associations, Other	9839	\$0.77	-	\$0.77
Professional Sports Clubs	9641	\$1.02	-	\$1.02
Project Management, Construction	4411	\$0.79	0.04	\$0.83
Property and Casualty Insurers, Other	7339	\$0.31	-	\$0.31
Property Management, Commercial	7512	\$1.98	-	\$1.98
Property Management, Residential	7511	\$1.98	-	\$1.98
Protective Services, Federal Government, Other	8129	\$0.31	-	\$0.31
Protective Services, Local Government, Other	8329	\$4.21	-	\$4.21
Protective Services, Provincial Government, Other	8229	\$0.31	-	\$0.31
Public Health Clinics-Community Health Centres	8635	\$1.51	-	\$1.51
Public Health Laboratories	8684	\$1.51	-	\$1.51
Publishing Industries, Other	2839	\$1.02	-	\$1.02
Publishing, Books	2831	\$1.02	-	\$1.02
Pulp Industry	2711	\$1.72	-	\$1.72
R				
Race Tracks, Other	9644	\$1.02	-	\$1.02
Radio Broadcasting Industry	4811	\$0.77	-	\$0.77
Radiological Laboratories	8682	\$1.51	-	\$1.51
Railroad Rolling Stock Industry	3261	\$2.57	-	\$2.57
Railway Transport Industry	4531	\$2.91	-	\$2.91

Description	SIC	Industry Rate	Levy Rate	Industry Rate + Levy
Ready-Mix Concrete Industry	3551	\$4.63	0.24	\$4.87
Real Estate Investment Trusts	7222	\$0.31	-	\$0.31
Real Estate Operators, Other	7599	\$1.98	-	\$1.98
Record and Tape Stores	6552	\$0.77	-	\$0.77
Record Player, Radio and Television Receiver Industry	3341	\$1.02	-	\$1.02
Recreation and Culture Administration, Federal Government	8164	\$0.31	-	\$0.31
Recreation and Culture Administration, Local Government	8364	\$4.21	-	\$4.21
Recreation and Culture Administration, Provincial Government	8264	\$0.31	-	\$0.31
Recreation and Vacation Camps, Other	9149	\$1.98	-	\$1.98
Recreational Vehicle Dealers, Other	6329	\$1.98	-	\$1.98
Recycling Depot	5992	\$1.02	-	\$1.02
Refined Petroleum Products Industry (Except Lubricating Oil and Grease)	3611	\$1.02	-	\$1.02
Refractories Industry	3591	\$1.02	-	\$1.02
Refrigerated Trucking	4569	\$4.91	0.15	\$5.06
Refrigerated Warehousing Industry	4791	\$1.89	-	\$1.89
Refrigeration Work	4253	\$1.93	0.10	\$2.03
Regional Planning and Development Administration, Federal Government	8175	\$0.31	-	\$0.31
Regional Planning and Development Administration, Local Government	8375	\$4.21	-	\$4.21
Regional Planning and Development Administration, Provincial Government	8275	\$0.31	-	\$0.31
Regular Motion Picture Theatres	9621	\$1.02	-	\$1.02
Regulatory Services, Federal Government	8125	\$0.31	-	\$0.31
Regulatory Services, Local Government	8325	\$4.21	-	\$4.21
Regulatory Services, Provincial Government	8225	\$0.31	-	\$0.31
Rehabilitation Hospitals	8612	\$3.98	-	\$3.98
Religious Organizations	9811	\$0.77	-	\$0.77
Renovations, Residential	4013	\$4.49	0.24	\$4.73
Repair Services n.e.c., Other	9949	\$1.51	-	\$1.51
Research Administration, Federal Government	8176	\$0.31	-	\$0.31
Research Administration, Provincial Government	8276	\$0.31	-	\$0.31
Residential Renovation	4013	\$4.49	0.24	\$4.73
Residential Swimming Pool Installation	4293	\$2.97	0.16	\$3.13
Resilient Flooring and Carpet Work	4278	\$3.52	0.18	\$3.70

Description	SIC	Industry Rate	Levy Rate	Industry Rate + Levy
Resource Conservation and Industrial Development Administration, Federal Government	8172	\$0.31	-	\$0.31
Resource Conservation and Industrial Development Administration, Local Government	8372	\$4.21	-	\$4.21
Resource Conservation and Industrial Development Administration, Provincial Government	8272	\$0.31	-	\$0.31
Restaurants, Licensed	9211	\$1.16	-	\$1.16
Restaurants, Unlicensed (Including Drive-Ins)	9212	\$1.16	-	\$1.16
Retail Stores n.e.c., Other	6599	\$0.77	-	\$0.77
Retirement Savings Funds	7212	\$0.31	-	\$0.31
Rolled, Cast and Extruded Non-Ferrous Metal Products Industries	2999	\$3.72	-	\$3.72
Roller Skating Facilities	9695	\$1.02	-	\$1.02
Roof Shingling	4235	\$4.91	0.26	\$5.17
Roofing, Sheet Metal	4236	\$4.91	0.26	\$5.17
Rough and Framing Carpentry	4226	\$5.26	0.28	\$5.54
Rubber Hose and Belting Industry	1521	\$4.35	-	\$4.35
Rubber Products Industries, Other	1599	\$4.35	-	\$4.35
S				
Sales Finance Companies	7121	\$0.31	-	\$0.31
Salt Mines	625	\$3.72	-	\$3.72
Salt Water Fishing Industry	311	\$3.21	-	\$3.21
Sand and Gravel Pits	821	\$3.72	-	\$3.72
Sandstone Quarries	814	\$3.72	-	\$3.72
Sawmill and Planing Mill Products Industry (Except Shingles and Shakes)	2512	\$5.60	0.17	\$5.77
Sawmill and Woodworking Machinery Industry	3193	\$2.57	-	\$2.57
Scheduled Air Transport Industry	4511	\$1.72	-	\$1.72
School Bus Operations Industry	4573	\$3.94	-	\$3.94
Scientific and Technical Services, Other	7759	\$0.31	-	\$0.31
Secondhand Goods, Wholesale (Except Machinery and Automotive)	5992	\$1.02	-	\$1.02
Secondhand Merchandise Stores n.e.c.	6591	\$3.94	-	\$3.94
Security and Investigation Services	7791	\$2.58	-	\$2.58
Seeds and Seed Processing, Wholesale	5932	\$1.02	-	\$1.02
Segregated Funds	7213	\$0.31	-	\$0.31
Self-Serve Laundries and/or Dry Cleaners	9723	\$1.51	-	\$1.51

Description	SIC	Industry Rate	Levy Rate	Industry Rate + Levy
Septic System Installation	4213	\$3.11	0.16	\$3.27
Service Industries Incidental to Air Transport, Other	4529	\$1.72	-	\$1.72
Service Industries Incidental to Crude Petroleum and Natural Gas, Other	919	\$2.57	-	\$2.57
Service Industries Incidental to Mining, Other	929	\$2.57	-	\$2.57
Service Industries Incidental to Transportation n.e.c., Other	4599	\$4.81	-	\$4.81
Service Industries Incidental to Water Transport, Other	4559	\$1.51	-	\$1.51
Service Industry Incidental to Railway Transport	4532	\$2.91	-	\$2.91
Service Machinery, Equipment and Supplies, Wholesale	5792	\$0.31	-	\$0.31
Services Incidental to Agricultural Crops, Other	229	\$1.91	-	\$1.91
Services Incidental to Agriculture n.e.c., Other	239	\$1.91	-	\$1.91
Services Incidental to Construction n.e.c., Other	4499	\$2.63	0.14	\$2.77
Services Incidental to Fishing	321	\$5.60	-	\$5.60
Services Incidental to Livestock and Animal Specialties	219	\$2.57	-	\$2.57
Services n.e.c., Other	9999	\$0.77	-	\$0.77
Services to Buildings and Dwellings, Other	9959	\$3.37	-	\$3.37
Shale Quarries	815	\$3.72	-	\$3.72
Sheep and Goat Farms	115	\$2.57	-	\$2.57
Sheet Metal and Built-up Roofing	4236	\$4.91	0.26	\$5.17
Sheet Metal and Other Duct Work	4244	\$2.42	0.13	\$2.55
Sheltered Workshops	8644	\$1.51	-	\$1.51
Shingle and Shake Industry	2511	\$5.60	-	\$5.60
Ship Chartering Industry	4544	\$1.51	-	\$1.51
Shipbuilding and Repair Industry	3271	\$3.61	-	\$3.61
Shoe Repair	9791	\$1.51	-	\$1.51
Shoe Stores	6111	\$0.77	-	\$0.77
Siding Work	4232	\$4.91	0.26	\$5.17
Sign and Display Industry	3971	\$1.02	-	\$1.02
Silver-Lead-Zinc Mines	614	\$3.72	-	\$3.72
Silviculture	511	\$2.91	0.09	\$3.00
Single Family Housing	4011	\$4.49	0.24	\$4.73
Site Work, Other	4219	\$3.11	0.16	\$3.27
Skiing Facilities	9653	\$1.02	-	\$1.02
Small Electrical Appliance Industry	3311	\$1.02	-	\$1.02
Small-Grain Farms (Except Wheat)	132	\$1.91	-	\$1.91

Description	SIC	Industry Rate	Levy Rate	Industry Rate + Levy
Snowplowing	4564	\$3.52	0.11	\$3.63
Soap and Cleaning Compounds Industry	3761	\$1.89	-	\$1.89
Social Rehabilitation Services	8647	\$1.51	-	\$1.51
Social Service Administration, Federal Government	8162	\$0.31	-	\$0.31
Social Service Administration, Local Government	8362	\$4.21	-	\$4.21
Social Service Administration, Provincial Government	8262	\$0.31	-	\$0.31
Social Service Planning and Advocacy Agencies	8694	\$0.77	-	\$0.77
Soft Drink Industry	1111	\$1.16	-	\$1.16
Software Development	7721	\$0.31	-	\$0.31
Softwood Veneer and Plywood Industry	2522	\$5.60	-	\$5.60
Soil Preparation, Planting and Cultivating Services	221	\$1.91	-	\$1.91
Sound Recording Services	9614	\$1.02	-	\$1.02
Specialty Hospitals, Other	8619	\$1.99	-	\$1.99
Sporting Goods Industry	3931	\$1.02	-	\$1.02
Sporting Goods Stores	6541	\$0.77	-	\$0.77
Sports and Recreation Clubs, Other	9659	\$1.02	-	\$1.02
Spun Yarn and Woven Cloth Industries, Other	1829	\$2.91	-	\$2.91
Stamped and Pressed Metal Products Industries, Other	3049	\$3.72	-	\$3.72
Stationery and Office Supplies, Wholesale	5922	\$1.02	-	\$1.02
Stationery Paper Products Industry	2792	\$1.91	-	\$1.91
Steel Foundries	2912	\$3.72	-	\$3.72
Steel Pipe and Tube Industry	2921	\$3.72	-	\$3.72
Steel Reinforcing	4223	\$4.91	0.26	\$5.17
Stevedoring	4551	\$3.72	-	\$3.72
Stock Brokers	7412	\$0.31	-	\$0.31
Stock Exchanges	7431	\$0.31	-	\$0.31
Storage and Warehousing Industries n.e.c., Other	4799	\$1.89	-	\$1.89
Structural and Related Work, Other	4229	\$4.91	0.26	\$5.17
Structural Concrete Products Industry	3542	\$4.54	-	\$4.54
Structural Steel Erection	4227	\$4.91	0.26	\$5.17
Subbituminous Coal Mines (Strip Mines)	632	\$3.72	-	\$3.72
Sugar and Chocolate Confectionery Industry	1083	\$2.57	-	\$2.57
Supermarkets	6011	\$1.89	-	\$1.89
Surveying	7759	\$0.31	-	\$0.31
Sweater Industry	2491	\$2.91	-	\$2.91

Description	SIC	Industry Rate	Levy Rate	Industry Rate + Levy
T				
Take-Out Food Services	9213	\$1.16	-	\$1.16
Taverns, Bars and Night Clubs	9221	\$1.16	-	\$1.16
Taxation Administration, Federal Government	8153	\$0.31	-	\$0.31
Taxation Administration, Local Government	8353	\$4.21	-	\$4.21
Taxation Administration, Provincial Government	8253	\$0.31	-	\$0.31
Taxicab Industry	4581	\$3.94	-	\$3.94
Tea and Coffee Industry	1091	\$2.57	-	\$2.57
Telecommunication Carriers Industry	4821	\$0.77	-	\$0.77
Telecommunication Equipment Industry	3351	\$1.02	-	\$1.02
Telecommunication Industries, Other	4839	\$0.77	-	\$0.77
Telephone Answering Services	7795	\$0.31	-	\$0.31
Television Broadcasting Industry	4812	\$0.77	-	\$0.77
Television, Radio and Stereo Stores	6222	\$2.57	-	\$2.57
Terrazzo and Tile Work	4276	\$3.52	0.18	\$3.70
Textile Products Industries n.e.c., Other	1999	\$2.91	-	\$2.91
Theatrical and Staged Entertainment Services, Other	9639	\$1.02	-	\$1.02
Thermal Insulation Work	4256	\$1.93	0.10	\$2.03
Ticket and Travel Agencies	9961	\$1.02	-	\$1.02
Tile and Terrazzo Work	4276	\$3.52	0.18	\$3.70
Tire and Tube Industry	1511	\$4.35	-	\$4.35
Tire Cord Fabric Industry	1995	\$2.91	-	\$2.91
Tire, Battery, Parts and Accessories Stores	6342	\$1.98	-	\$1.98
Tires and Tubes, Wholesale	5521	\$1.51	-	\$1.51
Tobacco Farms	137	\$1.91	-	\$1.91
Tobacco Products, Wholesale	5241	\$1.02	-	\$1.02
Toilet Preparations Industry	3771	\$1.89	-	\$1.89
Toilet Soaps and Preparations, Wholesale	5232	\$1.02	-	\$1.02
Tour Wholesalers and Operators	9962	\$1.02	-	\$1.02
Tourist Courts and Cabins	9113	\$1.98	-	\$1.98
Toy and Hobby Stores	6581	\$0.77	-	\$0.77
Toys and Games Industry	3932	\$1.02	-	\$1.02
Toys, Novelties and Fireworks, Wholesale	5941	\$1.02	-	\$1.02
Trade Work n.e.c., Other	4299	\$2.97	0.16	\$3.13

Description	SIC	Industry Rate	Levy Rate	Industry Rate + Levy
Traffic Control	4499	\$2.63	0.14	\$2.77
Transportation Administration, Local Government	8371	\$4.21	-	\$4.21
Transportation and Communication Administration, Federal Government	8171	\$0.31	-	\$0.31
Transportation and Communication Administration, Provincial Government	8271	\$0.31	-	\$0.31
Transportation Equipment Industries, Other	3299	\$3.61	-	\$3.61
Transportation Industries n.e.c., Other	4589	\$3.94	-	\$3.94
Truck and Bus Body Industry	3241	\$2.57	-	\$2.57
Truck Transport Industries, Other	4569	\$4.91	0.15	\$5.06
Trucking, Bulk Liquids	4563	\$3.79	0.11	\$3.90
Trucking, Forest Products	4565	\$4.81	0.14	\$4.95
Trucking, General Freight	4561	\$4.91	0.15	\$5.06
Trucking, Sand and Gravel	4564	\$3.52	0.11	\$3.63
Trucks and Buses, Wholesale	5512	\$2.91	-	\$2.91
Trust Companies	7031	\$0.31	-	\$0.31
Trusted Pension Funds	7291	\$0.31	-	\$0.31
Turbine and Mechanical Power Transmission Equipment Industry	3194	\$2.57	-	\$2.57
U				
University Education	8531	\$0.77	-	\$0.77
Upholstered Household Furniture Industry	2612	\$3.94	-	\$3.94
Upholstery and Coil Spring Industry	3051	\$3.72	-	\$3.72
Uranium Mines	616	\$3.72	-	\$3.72
Urban Transit Systems Industry	4571	\$7.84	-	\$7.84
Used Goods Moving and Storage Industry	4562	\$5.71	0.17	\$5.88
Utility Industries n.e.c., Other	4999	\$4.54	-	\$4.54
V				
Valet Services, Pressing and/or Repair	9724	\$1.51	-	\$1.51
Vegetable Farms, Other	152	\$1.91	-	\$1.91
Vegetable Oil Mills (Except Corn Oil)	1061	\$2.57	-	\$2.57
Vending Machine Operators	6911	\$0.77	-	\$0.77
Venture Capital Companies	7125	\$0.31	-	\$0.31
Veterinary Services	211	\$2.57	-	\$2.57
Volunteer Fire Departments	8327	\$1.02	-	\$1.02

Description	SIC	Industry Rate	Levy Rate	Industry Rate + Levy
W				
Wafer Board Industry	2593	\$3.94	-	\$3.94
Waste Materials, Wholesale, Other	5919	\$3.94	-	\$3.94
Watch and Jewellery Repair Shops	6562	\$0.77	-	\$0.77
Water Systems Industry	4931	\$4.21	-	\$4.21
Water Transport Industries, Other	4549	\$1.51	-	\$1.51
Water Well Drilling	4212	\$3.11	0.16	\$3.27
Waterworks and Sewage Systems	4122	\$2.63	0.14	\$2.77
Welding	9942	\$2.57	-	\$2.57
Well Drilling, Water	4212	\$3.11	0.16	\$3.27
Wet Heating and Air Conditioning Work	4243	\$2.42	0.13	\$2.55
Wharf Repair Work	4129	\$2.63	0.14	\$2.77
Wheat Farms	131	\$1.91	-	\$1.91
Window Cleaning Services	9952	\$3.37	-	\$3.37
Wine Industry	1141	\$1.16	-	\$1.16
Wine Stores	6022	\$1.89	-	\$1.89
Wire and Wire Rope Industry	3052	\$3.72	-	\$3.72
Wire Products Industries, Other	3059	\$3.72	-	\$3.72
Women's and Children's Hosiery, Underwear and Apparel Accessories, Wholesale	5313	\$1.02	-	\$1.02
Women's Blouse and Shirt Industry	2444	\$2.91	-	\$2.91
Women's Clothing Contractors	2445	\$2.91	-	\$2.91
Women's Clothing Stores	6131	\$0.77	-	\$0.77
Women's Coat and Jacket Industry	2441	\$2.91	-	\$2.91
Women's Dress Industry	2443	\$2.91	-	\$2.91
Women's Sportswear Industry	2442	\$2.91	-	\$2.91
Women's, Misses' and Children's Outerwear, Wholesale	5312	\$1.02	-	\$1.02
Wood Industries n.e.c., Other	2599	\$3.94	-	\$3.94
Wood Preservation Industry	2591	\$3.94	-	\$3.94
Wooden Box and Pallet Industry	2561	\$3.94	0.12	\$4.06
Wooden Door and Window Industry	2543	\$3.94	-	\$3.94
Wooden Household Furniture Industry	2611	\$3.94	-	\$3.94
Wooden Kitchen Cabinet and Bathroom Vanity Industry	2542	\$3.94	-	\$3.94
Wool Yarn and Woven Cloth Industry	1821	\$2.91	-	\$2.91
Wrecking and Demolition	4211	\$3.11	0.16	\$3.27

Numerical Index of Industries

SIC	Description	Industry Rate	Levy Rate	Industry Rate + Levy
111	Dairy Farms	\$2.57	-	\$2.57
112	Cattle Farms	\$2.57	-	\$2.57
113	Hog Farms	\$2.57	-	\$2.57
114	Poultry and Egg Farms	\$2.57	-	\$2.57
115	Sheep and Goat Farms	\$2.57	-	\$2.57
119	Livestock Combination Farms	\$2.57	-	\$2.57
121	Honey and Other Apiary Product Farms	\$2.57	-	\$2.57
122	Horse and Other Equine Farms	\$2.57	-	\$2.57
123	Furs and Skins, Ranch	\$2.57	-	\$2.57
129	Animal Specialty Farms n.e.c., Other	\$2.57	-	\$2.57
131	Wheat Farms	\$1.91	-	\$1.91
132	Small-Grain Farms (Except Wheat)	\$1.91	-	\$1.91
133	Oilseed Farms (Except Corn)	\$1.91	-	\$1.91
134	Grain Corn Farms	\$1.91	-	\$1.91
135	Forage, Seed and Hay Farms	\$1.91	-	\$1.91
136	Dry Field Pea and Bean Farms	\$1.91	-	\$1.91
137	Tobacco Farms	\$1.91	-	\$1.91
138	Potato Farms	\$1.91	-	\$1.91
139	Field Crop Farms, Other	\$1.91	-	\$1.91
141	Field Crop Combination Farms	\$1.91	-	\$1.91
151	Fruit Farms	\$1.91	-	\$1.91
152	Vegetable Farms, Other	\$1.91	-	\$1.91
159	Fruit and Vegetable Combination Farms	\$1.91	-	\$1.91
161	Mushrooms	\$1.91	-	\$1.91

SIC	Description	Industry Rate	Levy Rate	Industry Rate + Levy
162	Greenhouse Products	\$1.91	-	\$1.91
163	Nursery Products	\$1.91	-	\$1.91
169	Horticultural Specialties, Other	\$1.91	0.06	\$1.97
171	Livestock, Field Crop and Horticultural Combination Farms	\$1.91	-	\$1.91
211	Veterinary Services	\$2.57	-	\$2.57
212	Farm Animal Breeding Services (Except Poultry)	\$2.57	-	\$2.57
213	Poultry Services	\$8.58	-	\$8.58
219	Services Incidental to Livestock and Animal Specialties	\$2.57	-	\$2.57
221	Soil Preparation, Planting and Cultivating Services	\$1.91	-	\$1.91
222	Crop Dusting and Spraying Services	\$1.91	-	\$1.91
223	Harvesting, Baling and Threshing Services	\$1.91	-	\$1.91
229	Services Incidental to Agricultural Crops, Other	\$1.91	-	\$1.91
231	Agricultural Management and Consulting Services	\$1.91	-	\$1.91
239	Services Incidental to Agriculture n.e.c., Other	\$1.91	-	\$1.91
311	Salt Water Fishing Industry	\$3.21	-	\$3.21
312	Inland Fishing Industry	\$3.21	-	\$3.21
321	Services Incidental to Fishing	\$5.60	-	\$5.60
331	Furs and Skins, Wild	\$2.57	-	\$2.57
339	Other Trapping	\$2.57	-	\$2.57
411	Logging Industry	\$2.91	0.09	\$3.00
511	Forestry Services Industry	\$2.91	0.09	\$3.00
611	Gold Mines	\$3.72	-	\$3.72
612	Copper and Copper-Zinc Mines	\$3.72	-	\$3.72
613	Nickel-Copper Mines	\$3.72	-	\$3.72
614	Silver-Lead-Zinc Mines	\$3.72	-	\$3.72
615	Molybdenum Mines	\$3.72	-	\$3.72
616	Uranium Mines	\$3.72	-	\$3.72
617	Iron Mines	\$3.72	-	\$3.72
619	Metal Mines, Other	\$3.72	-	\$3.72
621	Asbestos Mines	\$3.72	-	\$3.72
622	Peat Industry	\$3.72	-	\$3.72
623	Gypsum Mines	\$3.72	-	\$3.72
624	Potash Mines	\$3.72	-	\$3.72
625	Salt Mines	\$3.72	-	\$3.72
629	Non-Metal Mines (Except Coal), Other	\$3.72	-	\$3.72

SIC	Description	Industry Rate	Levy Rate	Industry Rate + Levy
631	Bituminous Coal Mines (Strip Mines)	\$3.72	-	\$3.72
632	Subbituminous Coal Mines (Strip Mines)	\$3.72	-	\$3.72
633	Lignite Mines	\$3.72	-	\$3.72
711	Conventional Crude Oil and Natural Gas Industry	\$2.57	-	\$2.57
811	Granite Quarries	\$3.72	-	\$3.72
812	Limestone Quarries	\$3.72	-	\$3.72
813	Marble Quarries	\$3.72	-	\$3.72
814	Sandstone Quarries	\$3.72	-	\$3.72
815	Shale Quarries	\$3.72	-	\$3.72
821	Sand and Gravel Pits	\$3.72	-	\$3.72
911	Contract Drilling, Oil and Gas Industry	\$2.57	-	\$2.57
919	Service Industries Incidental to Crude Petroleum and Natural Gas, Other	\$2.57	-	\$2.57
921	Contract Drilling Industry (Except Oil and Gas)	\$2.57	-	\$2.57
929	Service Industries Incidental to Mining, Other	\$2.57	-	\$2.57
1011	Meat and Meat Products Industry (Except Poultry)	\$3.05	-	\$3.05
1012	Poultry Products Industry	\$8.58	-	\$8.58
1021	Fish Products Industry	\$3.55	-	\$3.55
1031	Canned and Preserved Fruit and Vegetable Industry	\$2.58	-	\$2.58
1032	Frozen Fruit and Vegetable Industry	\$2.58	-	\$2.58
1041	Fluid Milk Industry	\$2.57	-	\$2.57
1049	Dairy Products Industries, Other	\$2.57	-	\$2.57
1051	Cereal Grain Flour Industry	\$2.57	-	\$2.57
1052	Prepared Flour Mixes and Prepared Cereal Foods Industry	\$2.57	-	\$2.57
1053	Feed Industry	\$2.91	-	\$2.91
1061	Vegetable Oil Mills (Except Corn Oil)	\$2.57	-	\$2.57
1071	Biscuit Industry	\$2.57	-	\$2.57
1072	Bread and Other Bakery Products Industry	\$2.57	-	\$2.57
1081	Cane and Beet Sugar Industry	\$2.57	-	\$2.57
1082	Chewing Gum Industry	\$2.57	-	\$2.57
1083	Sugar and Chocolate Confectionery Industry	\$2.57	-	\$2.57
1091	Tea and Coffee Industry	\$2.57	-	\$2.57
1092	Dry Pasta Products Industry	\$2.57	-	\$2.57
1093	Potato Chip, Pretzel and Popcorn Industry	\$2.57	-	\$2.57
1094	Malt and Malt Flour Industry	\$2.57	-	\$2.57

SIC	Description	Industry Rate	Levy Rate	Industry Rate + Levy
1099	Food Products Industries n.e.c., Other	\$2.57	-	\$2.57
1111	Soft Drink Industry	\$1.16	-	\$1.16
1121	Distillery Products Industry	\$1.16	-	\$1.16
1131	Brewery Products Industry	\$1.16	-	\$1.16
1141	Wine Industry	\$1.16	-	\$1.16
1511	Tire and Tube Industry	\$4.35	-	\$4.35
1521	Rubber Hose and Belting Industry	\$4.35	-	\$4.35
1599	Rubber Products Industries, Other	\$4.35	-	\$4.35
1611	Foamed and Expanded Plastic Products Industry	\$2.38	-	\$2.38
1621	Plastic Pipe and Pipe Fittings Industry	\$2.38	-	\$2.38
1631	Plastic Film and Sheeting Industry	\$2.38	-	\$2.38
1691	Plastic Bag Industry	\$2.16	-	\$2.16
1699	Plastic Products Industries n.e.c., Other	\$5.00	-	\$5.00
1711	Leather Tanneries	\$2.91	-	\$2.91
1712	Footwear Industry	\$2.91	-	\$2.91
1713	Luggage, Purse and Handbag Industry	\$2.91	-	\$2.91
1719	Leather and Allied Products Industries, Other	\$2.91	-	\$2.91
1811	Manmade Fibre and Filament Yarn Industry	\$2.91	-	\$2.91
1821	Wool Yarn and Woven Cloth Industry	\$2.91	-	\$2.91
1829	Spun Yarn and Woven Cloth Industries, Other	\$2.91	-	\$2.91
1831	Broad Knitted Fabric Industry	\$2.91	-	\$2.91
1911	Natural Fibres Processing and Felt Products Industry	\$2.91	-	\$2.91
1921	Carpet, Mat and Rug Industry	\$3.49	-	\$3.49
1931	Canvas and Related Products Industry	\$2.91	-	\$2.91
1991	Narrow Fabric Industry	\$2.91	-	\$2.91
1992	Contract Textile Dyeing and Finishing Industry	\$2.91	-	\$2.91
1993	Household Products of Textile Materials Industry	\$2.91	-	\$2.91
1994	Hygiene Products of Textile Materials Industry	\$2.91	-	\$2.91
1995	Tire Cord Fabric Industry	\$2.91	-	\$2.91
1999	Textile Products Industries n.e.c., Other	\$2.91	-	\$2.91
2431	Men's and Boys' Coat Industry	\$2.91	-	\$2.91
2432	Men's and Boys' Suit and Jacket Industry	\$2.91	-	\$2.91
2433	Men's and Boys' Pants Industry	\$2.91	-	\$2.91
2434	Men's and Boys' Shirt and Underwear Industry	\$2.91	-	\$2.91
2435	Men's and Boys' Clothing Contractors	\$2.91	-	\$2.91

SIC	Description	Industry Rate	Levy Rate	Industry Rate + Levy
2441	Women's Coat and Jacket Industry	\$2.91	-	\$2.91
2442	Women's Sportswear Industry	\$2.91	-	\$2.91
2443	Women's Dress Industry	\$2.91	-	\$2.91
2444	Women's Blouse and Shirt Industry	\$2.91	-	\$2.91
2445	Women's Clothing Contractors	\$2.91	-	\$2.91
2451	Children's Clothing Industry	\$2.91	-	\$2.91
2491	Sweater Industry	\$2.91	-	\$2.91
2492	Occupational Clothing Industry	\$2.91	-	\$2.91
2493	Glove Industry	\$2.91	-	\$2.91
2494	Hosiery Industry	\$2.91	-	\$2.91
2495	Fur Goods Industry	\$2.91	-	\$2.91
2496	Foundation Garment Industry	\$2.91	-	\$2.91
2499	Clothing and Apparel Industries n.e.c., Other	\$2.91	-	\$2.91
2511	Shingle and Shake Industry	\$5.60	-	\$5.60
2512	Sawmill and Planing Mill Products Industry (Except Shingles and Shakes)	\$5.60	0.17	\$5.77
2521	Hardwood Veneer and Plywood Industry	\$5.60	-	\$5.60
2522	Softwood Veneer and Plywood Industry	\$5.60	-	\$5.60
2541	Prefabricated Wooden Buildings Industry	\$4.40	-	\$4.40
2542	Wooden Kitchen Cabinet and Bathroom Vanity Industry	\$3.94	-	\$3.94
2543	Wooden Door and Window Industry	\$3.94	-	\$3.94
2549	Millwork Industries, Other	\$3.94	-	\$3.94
2561	Wooden Box and Pallet Industry	\$3.94	0.12	\$4.06
2581	Coffin and Casket Industry	\$3.94	-	\$3.94
2591	Wood Preservation Industry	\$3.94	-	\$3.94
2592	Particle Board Industry	\$3.94	-	\$3.94
2593	Wafer Board Industry	\$3.94	-	\$3.94
2599	Wood Industries n.e.c., Other	\$3.94	-	\$3.94
2611	Wooden Household Furniture Industry	\$3.94	-	\$3.94
2612	Upholstered Household Furniture Industry	\$3.94	-	\$3.94
2619	Household Furniture Industries, Other	\$3.94	-	\$3.94
2641	Metal Office Furniture Industry	\$3.94	-	\$3.94
2649	Office Furniture Industries, Other	\$3.94	-	\$3.94
2691	Bed Spring and Mattress Industry	\$3.94	-	\$3.94
2692	Hotel, Restaurant and Institutional Furniture and Fixture Industry	\$3.94	-	\$3.94

SIC	Description	Industry Rate	Levy Rate	Industry Rate + Levy
2699	Furniture and Fixture Industries n.e.c., Other	\$3.94	-	\$3.94
2711	Pulp Industry	\$1.72	-	\$1.72
2712	Newsprint Industry	\$1.72	-	\$1.72
2713	Paperboard Industry	\$1.91	-	\$1.91
2714	Building Board Industry	\$1.91	-	\$1.91
2719	Paper Industries, Other	\$1.91	-	\$1.91
2721	Asphalt Roofing Industry	\$1.02	-	\$1.02
2731	Folding Carton and Set-Up Box Industry	\$1.91	-	\$1.91
2732	Corrugated Box Industry	\$1.91	-	\$1.91
2733	Paper Bag Industry	\$1.91	-	\$1.91
2791	Coated and Treated Paper Industry	\$1.91	-	\$1.91
2792	Stationery Paper Products Industry	\$1.91	-	\$1.91
2793	Paper Consumer Products Industry	\$1.91	-	\$1.91
2799	Converted Paper Products Industries n.e.c., Other	\$1.91	-	\$1.91
2811	Business Forms Printing Industry	\$1.02	-	\$1.02
2819	Commercial Printing Industries, Other	\$1.02	-	\$1.02
2821	Platemaking, Typesetting and Bindery Industry	\$1.02	-	\$1.02
2831	Book Publishing Industry	\$1.02	-	\$1.02
2839	Publishing Industries, Other	\$1.02	-	\$1.02
2841	Newspaper, Magazine and Periodical (Combined Publishing and Printing)	\$1.02	-	\$1.02
2849	Combined Publishing and Printing Industries, Other	\$1.02	-	\$1.02
2911	Ferro-alloys Industry	\$3.72	-	\$3.72
2912	Steel Foundries	\$3.72	-	\$3.72
2919	Primary Steel Industries, Other	\$3.72	-	\$3.72
2921	Steel Pipe and Tube Industry	\$3.72	-	\$3.72
2941	Iron Foundries	\$3.72	-	\$3.72
2951	Primary Production of Aluminum Industry	\$3.72	-	\$3.72
2959	Primary Smelting and Refining of Non-Ferrous Metal Industry	\$3.72	-	\$3.72
2961	Aluminum Rolling, Casting and Extruding Industry	\$3.72	-	\$3.72
2971	Copper Rolling, Casting and Extruding Industry	\$3.72	-	\$3.72
2999	Rolled, Cast and Extruded Non-Ferrous Metal Products Industries	\$3.72	-	\$3.72
3011	Power Boiler and Heat Exchanger Industry	\$3.72	-	\$3.72
3021	Metal Tanks (Heavy Gauge) Industry	\$3.72	-	\$3.72
3022	Plate Work Industry	\$3.72	-	\$3.72

SIC	Description	Industry Rate	Levy Rate	Industry Rate + Levy
3023	Pre-Engineered Metal Buildings Industry (Except Portable)	\$3.72	-	\$3.72
3029	Fabricated Structural Metal Products Industries, Other	\$3.72	-	\$3.72
3031	Metal Door and Window Industry	\$2.57	-	\$2.57
3032	Prefabricated Portable Metal Buildings Industry	\$2.57	-	\$2.57
3039	Ornamental and Architectural Metal Products Industries, Other	\$2.57	-	\$2.57
3041	Custom Coating of Metal Products Industry	\$3.72	-	\$3.72
3042	Metal Closure and Container Industry	\$3.72	-	\$3.72
3049	Stamped and Pressed Metal Products Industries, Other	\$3.72	-	\$3.72
3051	Upholstery and Coil Spring Industry	\$3.72	-	\$3.72
3052	Wire and Wire Rope Industry	\$3.72	-	\$3.72
3053	Industrial Fastener Industry	\$3.72	-	\$3.72
3059	Wire Products Industries, Other	\$3.72	-	\$3.72
3061	Basic Hardware Industry	\$3.72	-	\$3.72
3062	Metal Dies, Moulds and Patterns Industry	\$3.72	-	\$3.72
3063	Hand Tool and Implement Industry	\$3.72	-	\$3.72
3069	Hardware and Cutlery Industries, Other	\$3.72	-	\$3.72
3071	Heating Equipment Industry	\$3.72	-	\$3.72
3081	Machine Shop Industry	\$2.57	-	\$2.57
3091	Metal Plumbing Fixtures and Fittings Industry	\$2.57	-	\$2.57
3092	Metal Valve Industry	\$2.57	-	\$2.57
3099	Metal Fabricating Industries n.e.c., Other	\$2.57	-	\$2.57
3111	Agricultural Implement Industry	\$2.57	-	\$2.57
3121	Commercial Refrigeration and Air Conditioning Equipment Industry	\$2.57	-	\$2.57
3191	Compressor, Pump and Industrial Fan Industry	\$2.57	-	\$2.57
3192	Construction and Mining Machinery and Materials Handling	\$2.57	-	\$2.57
3193	Sawmill and Woodworking Machinery Industry	\$2.57	-	\$2.57
3194	Turbine and Mechanical Power Transmission Equipment Industry	\$2.57	-	\$2.57
3199	Machinery and Equipment Industries n.e.c., Other	\$2.57	-	\$2.57
3211	Aircraft and Aircraft Parts Industry	\$1.72	-	\$1.72
3231	Motor Vehicle Industry	\$2.57	-	\$2.57
3241	Truck and Bus Body Industry	\$2.57	-	\$2.57
3242	Commercial Trailer Industry	\$2.57	-	\$2.57
3243	Non-Commercial Trailer Industry	\$2.57	-	\$2.57
3244	Mobile Home Industry	\$2.57	-	\$2.57

SIC	Description	Industry Rate	Levy Rate	Industry Rate + Levy
3251	Motor Vehicle Engine and Engine Parts Industry	\$2.57	-	\$2.57
3252	Motor Vehicle Wiring Assemblies Industry	\$2.57	-	\$2.57
3253	Motor Vehicle Stampings Industry	\$2.57	-	\$2.57
3254	Motor Vehicle Steering and Suspension Parts Industry	\$2.57	-	\$2.57
3255	Motor Vehicle Wheel and Brake Industry	\$2.57	-	\$2.57
3256	Plastic Parts and Accessories For Motor Vehicles Industry	\$2.57	-	\$2.57
3257	Motor Vehicle Fabric Accessories Industry	\$2.57	-	\$2.57
3259	Motor Vehicle Accessories, Parts and Assemblies Industries	\$2.57	-	\$2.57
3261	Railroad Rolling Stock Industry	\$2.57	-	\$2.57
3271	Shipbuilding and Repair Industry	\$3.61	-	\$3.61
3281	Boatbuilding and Repair Industry	\$3.61	-	\$3.61
3299	Transportation Equipment Industries, Other	\$3.61	-	\$3.61
3311	Small Electrical Appliance Industry	\$1.02	-	\$1.02
3321	Major Appliance Industry (Electric and Non-Electric)	\$1.02	-	\$1.02
3331	Lighting Fixture Industry	\$1.02	-	\$1.02
3332	Electric Lamp and Shade Industry (Except Bulb and Tube)	\$1.02	-	\$1.02
3333	Electric Lamp (Bulb and Tube) Industry	\$1.02	-	\$1.02
3341	Record Player, Radio and Television Receiver Industry	\$1.02	-	\$1.02
3351	Telecommunication Equipment Industry	\$1.02	-	\$1.02
3352	Electronic Parts and Components Industry	\$1.02	-	\$1.02
3359	Communication and Electronic Equipment Industries, Other	\$1.02	-	\$1.02
3361	Electronic Computing and Peripheral Equipment Industry	\$1.02	-	\$1.02
3362	Electronic Office, Store and Business Machine Industry	\$1.02	-	\$1.02
3369	Office, Store and Business Machine Industries, Other	\$1.02	-	\$1.02
3371	Electrical Transformer Industry	\$1.02	-	\$1.02
3372	Electrical Switchgear and Protective Equipment Industry	\$1.02	-	\$1.02
3379	Electrical Industrial Equipment Industries, Other	\$1.02	-	\$1.02
3381	Communications and Energy Wire and Cable Industry	\$1.02	-	\$1.02
3391	Battery Industry	\$3.72	-	\$3.72
3392	Non-Current Carrying Wiring Devices Industry	\$1.02	-	\$1.02
3399	Electrical Products Industries n.e.c., Other	\$1.02	-	\$1.02
3511	Clay Products Industry (From Domestic Clay)	\$1.02	-	\$1.02
3512	Clay Products Industry (From Imported Clay)	\$1.02	-	\$1.02
3521	Hydraulic Cement Industry	\$4.54	-	\$4.54
3541	Concrete Pipe Industry	\$4.54	-	\$4.54

SIC	Description	Industry Rate	Levy Rate	Industry Rate + Levy
3542	Structural Concrete Products Industry	\$4.54	-	\$4.54
3549	Concrete Products Industries, Other	\$4.54	-	\$4.54
3551	Ready-Mix Concrete Industry	\$4.63	0.24	\$4.87
3561	Primary Glass and Glass Containers Industry	\$1.02	-	\$1.02
3562	Glass Products Industry (Except Glass Containers)	\$1.02	-	\$1.02
3571	Abrasives Industry	\$1.02	-	\$1.02
3581	Lime Industry	\$1.02	-	\$1.02
3591	Refractories Industry	\$1.02	-	\$1.02
3592	Asbestos Products Industry	\$1.02	-	\$1.02
3593	Gypsum Products Industry	\$1.02	-	\$1.02
3594	Non-Metallic Mineral Insulating Materials Industry	\$1.02	-	\$1.02
3599	Non-Metallic Mineral Products Industries n.e.c., Other	\$1.02	-	\$1.02
3611	Refined Petroleum Products Industry (Except Lubricating Oil and Grease)	\$1.02	-	\$1.02
3612	Lubricating Oil and Grease Industry	\$1.02	-	\$1.02
3699	Petroleum and Coal Products Industries, Other	\$1.02	-	\$1.02
3711	Industrial Inorganic Chemical Industries n.e.c.	\$1.89	-	\$1.89
3712	Industrial Organic Chemical Industries n.e.c.	\$1.89	-	\$1.89
3721	Chemical Fertilizer and Fertilizer Materials Industry	\$1.89	-	\$1.89
3722	Mixed Fertilizer Industry	\$1.89	-	\$1.89
3729	Agricultural Chemical Industries, Other	\$1.89	-	\$1.89
3731	Plastic and Synthetic Resin Industry	\$1.89	-	\$1.89
3741	Pharmaceutical and Medicine Industry	\$1.89	-	\$1.89
3751	Paint and Varnish Industry	\$1.89	-	\$1.89
3761	Soap and Cleaning Compounds Industry	\$1.89	-	\$1.89
3771	Toilet Preparations Industry	\$1.89	-	\$1.89
3791	Printing Ink Industry	\$1.89	-	\$1.89
3792	Adhesives Industry	\$1.89	-	\$1.89
3799	Chemical Products Industries n.e.c., Other	\$1.89	-	\$1.89
3911	Indicating, Recording and Controlling Instruments Industry	\$1.02	-	\$1.02
3912	Instruments and Related Products Industry, Other	\$1.02	-	\$1.02
3913	Clock and Watch Industry	\$1.02	-	\$1.02
3914	Ophthalmic Goods Industry	\$1.02	-	\$1.02
3921	Jewellery and Silverware Industry	\$1.02	-	\$1.02
3922	Precious Metal Secondary Refining Industry	\$1.02	-	\$1.02

SIC	Description	Industry Rate	Levy Rate	Industry Rate + Levy
3931	Sporting Goods Industry	\$1.02	-	\$1.02
3932	Toys and Games Industry	\$1.02	-	\$1.02
3971	Sign and Display Industry	\$1.02	-	\$1.02
3991	Broom, Brush and Mop Industry	\$1.02	-	\$1.02
3992	Button, Buckle and Clothes Fastener Industry	\$1.02	-	\$1.02
3993	Floor Tile, Linoleum and Coated Fabric Industry	\$1.02	-	\$1.02
3994	Musical Instrument and Sound Recording Industry	\$1.02	-	\$1.02
3999	Manufactured Products Industries n.e.c., Other	\$1.02	-	\$1.02
4011	Single Family Housing	\$4.49	0.24	\$4.73
4012	Apartment and Other Multiple Housing	\$4.49	0.24	\$4.73
4013	Residential Renovation	\$4.49	0.24	\$4.73
4021	Manufacturing and Light Industrial Building	\$2.71	0.14	\$2.85
4022	Commercial Building	\$2.71	0.14	\$2.85
4023	Institutional Building	\$2.71	0.14	\$2.85
4111	Power Plants (Except Hydroelectric)	\$2.63	0.14	\$2.77
4112	Gas, Oil and Other Energy Related Structures (Except Pipelines)	\$2.63	0.14	\$2.77
4113	Gas and Oil Pipelines	\$2.63	0.14	\$2.77
4119	Industrial Construction, Other	\$2.63	0.14	\$2.77
4121	Highways, Streets and Bridges	\$2.63	0.14	\$2.77
4122	Waterworks and Sewage Systems	\$2.63	0.14	\$2.77
4123	Hydroelectric Power Plants and Related Structures (Except Transmission Lines)	\$2.63	0.14	\$2.77
4124	Power and Telecommunication Transmission Lines	\$2.63	0.14	\$2.77
4129	Heavy Construction, Other	\$2.63	0.14	\$2.77
4211	Wrecking and Demolition	\$3.11	0.16	\$3.27
4212	Water Well Drilling	\$3.11	0.16	\$3.27
4213	Septic System Installation	\$3.11	0.16	\$3.27
4214	Excavating and Grading	\$3.11	0.16	\$3.27
4215	Equipment Rental (With Operator)	\$3.11	0.16	\$3.27
4216	Asphalt Paving	\$3.11	0.16	\$3.27
4217	Fencing Installation	\$3.11	0.16	\$3.27
4219	Site Work, Other	\$3.11	0.16	\$3.27
4221	Piledriving Work	\$4.91	0.26	\$5.17
4222	Form Work	\$4.91	0.26	\$5.17
4223	Steel Reinforcing	\$4.91	0.26	\$5.17

SIC	Description	Industry Rate	Levy Rate	Industry Rate + Levy
4224	Concrete Pouring and Finishing	\$4.91	0.26	\$5.17
4225	Precast Concrete Installation	\$4.91	0.26	\$5.17
4226	Rough and Framing Carpentry	\$5.26	0.28	\$5.54
4227	Structural Steel Erection	\$4.91	0.26	\$5.17
4229	Structural and Related Work, Other	\$4.91	0.26	\$5.17
4231	Masonry Work	\$4.91	0.26	\$5.17
4232	Siding Work	\$4.91	0.26	\$5.17
4233	Glass and Glazing Work	\$4.91	0.26	\$5.17
4234	Insulation Work	\$4.91	0.26	\$5.17
4235	Roof Shingling	\$4.91	0.26	\$5.17
4236	Sheet Metal and Built-up Roofing	\$4.91	0.26	\$5.17
4239	Exterior Close-in Work, Other	\$4.91	0.26	\$5.17
4241	Plumbing	\$2.42	0.13	\$2.55
4242	Dry Heating and Gas Piping Work	\$2.42	0.13	\$2.55
4243	Wet Heating and Air Conditioning Work	\$2.42	0.13	\$2.55
4244	Sheet Metal and Other Duct Work	\$2.42	0.13	\$2.55
4251	Process Piping Work	\$1.93	0.10	\$2.03
4252	Automatic Sprinkler System Installation	\$1.93	0.10	\$2.03
4253	Commercial Refrigeration Work	\$1.93	0.10	\$2.03
4254	Environmental Control Work	\$1.93	0.10	\$2.03
4255	Millwright and Rigging	\$1.93	0.10	\$2.03
4256	Thermal Insulation Work	\$1.93	0.10	\$2.03
4259	Mechanical Specialty Work, Other	\$1.93	0.10	\$2.03
4261	Electrical Work	\$1.93	0.10	\$2.03
4271	Plastering and Stucco Work	\$3.52	0.18	\$3.70
4272	Drywall Work	\$3.52	0.18	\$3.70
4273	Acoustical Work	\$3.52	0.18	\$3.70
4274	Finish Carpentry	\$3.52	0.18	\$3.70
4275	Painting and Decorating Work	\$3.52	0.18	\$3.70
4276	Terrazzo and Tile Work	\$3.52	0.18	\$3.70
4277	Hardwood Flooring Installation	\$3.52	0.18	\$3.70
4278	Resilient Flooring and Carpet Work	\$3.52	0.18	\$3.70
4279	Interior and Finishing Work, Other	\$3.52	0.18	\$3.70
4291	Elevator and Escalator Installation	\$2.97	0.16	\$3.13
4292	Ornamental and Miscellaneous Fabricated Metal Installation	\$2.97	0.16	\$3.13

SIC	Description	Industry Rate	Levy Rate	Industry Rate + Levy
4293	Residential Swimming Pool Installation	\$2.97	0.16	\$3.13
4299	Trade Work n.e.c., Other	\$2.97	0.16	\$3.13
4411	Project Management, Construction	\$0.79	0.04	\$0.83
4491	Land Developers	\$0.79	0.04	\$0.83
4499	Services Incidental to Construction n.e.c., Other	\$2.63	0.14	\$2.77
4511	Scheduled Air Transport Industry	\$1.72	-	\$1.72
4512	Non-Scheduled Air Transport, Chartered, Industry	\$1.72	-	\$1.72
4513	Non-Scheduled Air Transport, Specialty, Industry	\$1.72	-	\$1.72
4521	Airport Operations Industry	\$1.72	-	\$1.72
4522	Aircraft Rental Industry	\$1.72	-	\$1.72
4523	Aircraft Servicing Industry	\$1.72	-	\$1.72
4529	Service Industries Incidental to Air Transport, Other	\$1.72	-	\$1.72
4531	Railway Transport Industry	\$2.91	-	\$2.91
4532	Service Industry Incidental to Railway Transport	\$2.91	-	\$2.91
4541	Freight and Passenger Water Transport Industry	\$1.51	-	\$1.51
4542	Ferry Industry	\$2.16	-	\$2.16
4543	Marine Towing Industry	\$1.51	-	\$1.51
4544	Ship Chartering Industry	\$1.51	-	\$1.51
4549	Water Transport Industries, Other	\$1.51	-	\$1.51
4551	Marine Cargo Handling Industry	\$3.72	-	\$3.72
4552	Harbour and Port Operation Industry	\$1.51	-	\$1.51
4553	Marine Salvage Industry	\$1.51	-	\$1.51
4554	Piloting Service, Water Transport Industry	\$1.51	-	\$1.51
4555	Marine Shipping Agencies Industry	\$0.77	-	\$0.77
4559	Service Industries Incidental to Water Transport, Other	\$1.51	-	\$1.51
4561	General Freight Trucking Industry	\$4.91	0.15	\$5.06
4562	Used Goods Moving and Storage Industry	\$5.71	0.17	\$5.88
4563	Bulk Liquids Trucking Industry	\$3.79	0.11	\$3.90
4564	Dry Bulk Materials Trucking Industry	\$3.52	0.11	\$3.63
4565	Forest Products Trucking Industry	\$4.81	0.14	\$4.95
4569	Truck Transport Industries, Other	\$4.91	0.15	\$5.06
4571	Urban Transit Systems Industry	\$7.84	-	\$7.84
4572	Interurban and Rural Transit Systems Industry	\$3.94	-	\$3.94
4573	School Bus Operations Industry	\$3.94	-	\$3.94
4574	Charter and Sightseeing Bus Services Industry	\$3.94	-	\$3.94

SIC	Description	Industry Rate	Levy Rate	Industry Rate + Levy
4575	Limousine Service to Airports and Stations Industry	\$3.94	-	\$3.94
4581	Taxicab Industry	\$3.94	-	\$3.94
4589	Transportation Industries n.e.c., Other	\$3.94	-	\$3.94
4591	Highway, Street and Bridge Maintenance Industry	\$3.94	-	\$3.94
4592	Freight Forwarding Industry	\$0.31	-	\$0.31
4599	Service Industries Incidental to Transportation n.e.c., Other	\$4.81	-	\$4.81
4611	Natural Gas Pipeline Transport Industry	\$0.77	-	\$0.77
4612	Crude Oil Pipeline Transport Industry	\$0.77	-	\$0.77
4619	Pipeline Transport Industries, Other	\$0.77	-	\$0.77
4711	Grain Elevator Industry	\$1.89	-	\$1.89
4791	Refrigerated Warehousing Industry	\$1.89	-	\$1.89
4799	Storage and Warehousing Industries n.e.c., Other	\$1.89	-	\$1.89
4811	Radio Broadcasting Industry	\$0.77	-	\$0.77
4812	Television Broadcasting Industry	\$0.77	-	\$0.77
4813	Combined Radio and Television Broadcasting Industry	\$0.77	-	\$0.77
4814	Cable Television Industry	\$0.92	-	\$0.92
4821	Telecommunication Carriers Industry	\$0.77	-	\$0.77
4839	Telecommunication Industries, Other	\$0.77	-	\$0.77
4841	Postal Service Industry	\$6.67	-	\$6.67
4842	Courier Service Industry	\$6.67	-	\$6.67
4911	Electric Power Systems Industry	\$0.77	-	\$0.77
4921	Gas Distribution Systems Industry	\$0.77	-	\$0.77
4931	Water Systems Industry	\$4.21	-	\$4.21
4999	Utility Industries n.e.c., Other	\$4.54	-	\$4.54
5011	Livestock, Wholesale	\$1.02	-	\$1.02
5012	Grain, Wholesale	\$1.02	-	\$1.02
5019	Farm Products, Wholesale, Other	\$1.02	-	\$1.02
5111	Petroleum Products, Wholesale	\$3.72	-	\$3.72
5211	Confectionery, Wholesale	\$3.05	-	\$3.05
5212	Frozen Foods (Packaged), Wholesale	\$3.05	-	\$3.05
5213	Dairy Products, Wholesale	\$3.05	-	\$3.05
5214	Poultry and Eggs, Wholesale	\$3.05	-	\$3.05
5215	Fish and Seafood, Wholesale	\$2.57	-	\$2.57
5216	Fresh Fruit and Vegetables, Wholesale	\$3.05	-	\$3.05
5217	Meat and Meat Products, Wholesale	\$3.05	-	\$3.05

SIC	Description	Industry Rate	Levy Rate	Industry Rate + Levy
5219	Foods, Wholesale, Other	\$3.05	-	\$3.05
5221	Non-Alcoholic Beverages, Wholesale	\$3.94	-	\$3.94
5222	Alcoholic Beverages, Wholesale	\$1.02	-	\$1.02
5231	Drugs, Wholesale	\$1.02	-	\$1.02
5232	Toilet Soaps and Preparations, Wholesale	\$1.02	-	\$1.02
5239	Drug Sundries and Other Drugs and Toilet Preparations, Wholesale	\$1.02	-	\$1.02
5241	Tobacco Products, Wholesale	\$1.02	-	\$1.02
5311	Men's and Boys' Clothing and Furnishings, Wholesale	\$1.02	-	\$1.02
5312	Women's, Misses' and Children's Outerwear, Wholesale	\$1.02	-	\$1.02
5313	Women's and Children's Hosiery, Underwear and Apparel Accessories, Wholesale	\$1.02	-	\$1.02
5314	Footwear, Wholesale	\$1.02	-	\$1.02
5319	Apparel, Wholesale, Other	\$1.02	-	\$1.02
5321	Piece Goods, Wholesale	\$1.02	-	\$1.02
5329	Notions and Other Dry Goods, Wholesale	\$1.02	-	\$1.02
5411	Electrical Household Appliances, Wholesale	\$1.02	-	\$1.02
5412	Electronic Household Appliances, Wholesale	\$1.02	-	\$1.02
5421	Household Furniture, Wholesale	\$1.02	-	\$1.02
5431	China, Glassware, Crockery and Pottery, Wholesale	\$1.02	-	\$1.02
5432	Floor Coverings, Wholesale	\$1.02	-	\$1.02
5433	Linens, Draperies and Other Textile Furnishings, Wholesale	\$1.02	-	\$1.02
5439	Household Furnishings, Wholesale, Other	\$1.02	-	\$1.02
5511	Automobiles, Wholesale	\$1.51	-	\$1.51
5512	Trucks and Buses, Wholesale	\$2.91	-	\$2.91
5519	Motor Vehicles and Trailers, Wholesale, Other	\$1.51	-	\$1.51
5521	Tires and Tubes, Wholesale	\$1.51	-	\$1.51
5529	Motor Vehicle Parts and Accessories, Wholesale, Other	\$1.51	-	\$1.51
5611	Iron and Steel Primary Forms and Structural Shapes, Wholesale	\$2.58	-	\$2.58
5612	Iron and Steel Products, Wholesale, Other	\$2.58	-	\$2.58
5613	Non-Ferrous Metal and Metal Products, Wholesale	\$2.58	-	\$2.58
5619	Combination Metal and Metal Products, Wholesale	\$2.58	-	\$2.58
5621	Hardware, Wholesale	\$1.51	-	\$1.51
5622	Plumbing, Heating and Air Conditioning Equipment and Supplies, Wholesale	\$1.51	-	\$1.51
5631	Lumber, Plywood and Millwork, Wholesale	\$1.51	-	\$1.51

SIC	Description	Industry Rate	Levy Rate	Industry Rate + Levy
5632	Paint, Glass and Wallpaper, Wholesale	\$1.51	-	\$1.51
5639	Building Materials, Wholesale, Other	\$2.58	-	\$2.58
5711	Farm Machinery, Equipment and Supplies, Wholesale	\$1.51	-	\$1.51
5721	Construction and Forestry Machinery, Equipment and Supplies, Wholesale	\$1.51	-	\$1.51
5722	Mining Machinery, Equipment and Supplies, Wholesale	\$1.51	-	\$1.51
5731	Industrial Machinery, Equipment and Supplies, Wholesale	\$1.51	-	\$1.51
5741	Electrical Wiring Supplies and Construction Materials, Wholesale	\$0.31	-	\$0.31
5742	Electrical Generating and Transmission Equipment and Supplies, Wholesale	\$0.31	-	\$0.31
5743	Electronic Machinery, Equipment and Supplies (Except Computer Equipment)	\$0.31	-	\$0.31
5744	Computer Machinery, Equipment and Software, Wholesale	\$0.31	-	\$0.31
5749	Electrical and Electronic Machinery, Equipment and Supplies, Wholesale	\$0.31	-	\$0.31
5791	Office and Store Machinery, Equipment and Supplies, Whole	\$0.31	-	\$0.31
5792	Service Machinery, Equipment and Supplies, Wholesale	\$0.31	-	\$0.31
5793	Professional Machinery, Equipment and Supplies, Wholesale	\$0.31	-	\$0.31
5799	Machinery, Equipment and Supplies n.e.c., Wholesale, Other	\$0.31	-	\$0.31
5911	Automobile Wrecking	\$2.91	-	\$2.91
5919	Waste Materials, Wholesale, Other	\$3.94	-	\$3.94
5921	Newsprint, Wholesale	\$1.02	-	\$1.02
5922	Stationery and Office Supplies, Wholesale	\$1.02	-	\$1.02
5929	Paper and Paper Products, Wholesale, Other	\$1.02	-	\$1.02
5931	Agricultural Feeds, Wholesale	\$1.02	-	\$1.02
5932	Seeds and Seed Processing, Wholesale	\$1.02	-	\$1.02
5939	Agricultural Chemical and Other Farm Supplies, Wholesale	\$1.02	-	\$1.02
5941	Toys, Novelties and Fireworks, Wholesale	\$1.02	-	\$1.02
5942	Amusement and Sporting Goods, Wholesale	\$1.02	-	\$1.02
5951	Photographic Equipment and Supplies, Wholesale	\$1.02	-	\$1.02
5952	Musical Instruments and Accessories, Wholesale	\$1.02	-	\$1.02
5961	Jewellery and Watches, Wholesale	\$1.02	-	\$1.02
5971	Industrial and Household Chemicals, Wholesale	\$1.02	-	\$1.02
5981	General Merchandise, Wholesale	\$1.02	-	\$1.02
5991	Books, Periodicals and Newspapers, Wholesale	\$1.02	-	\$1.02
5992	Secondhand Goods, Wholesale (Except Machinery and Automotive)	\$1.02	-	\$1.02

SIC	Description	Industry Rate	Levy Rate	Industry Rate + Levy
5993	Forest Products, Wholesale	\$1.02	-	\$1.02
5999	Products n.e.c., Wholesale, Other	\$1.02	-	\$1.02
6011	Supermarkets	\$1.89	-	\$1.89
6012	Grocery Stores (Except Supermarkets)	\$1.89	-	\$1.89
6013	Bakery Products Stores	\$1.89	-	\$1.89
6014	Candy and Nut Stores	\$1.89	-	\$1.89
6015	Fruit and Vegetable Stores	\$1.89	-	\$1.89
6016	Meat Markets	\$1.89	-	\$1.89
6019	Food (Specialty) Stores, Other	\$1.89	-	\$1.89
6021	Liquor Stores	\$1.89	-	\$1.89
6022	Wine Stores	\$1.89	-	\$1.89
6023	Beer Stores	\$1.89	-	\$1.89
6031	Pharmacies	\$0.77	-	\$0.77
6032	Patent Medicine and Toiletries Stores	\$0.77	-	\$0.77
6111	Shoe Stores	\$0.77	-	\$0.77
6121	Men's Clothing Stores	\$0.77	-	\$0.77
6131	Women's Clothing Stores	\$0.77	-	\$0.77
6141	Children's Clothing Stores	\$0.77	-	\$0.77
6142	Fur Stores	\$0.77	-	\$0.77
6149	Clothing Stores, n.e.c., Other	\$0.77	-	\$0.77
6151	Fabric and Yarn Stores	\$0.77	-	\$0.77
6211	Household Furniture Stores (With Appliances and Furnishings)	\$2.57	-	\$2.57
6212	Household Furniture Stores (Without Appliances and Furnishings)	\$2.57	-	\$2.57
6213	Furniture Refinishing and Repair Shops	\$2.57	-	\$2.57
6221	Appliance, Television, Radio and Stereo Stores	\$2.57	-	\$2.57
6222	Television, Radio and Stereo Stores	\$2.57	-	\$2.57
6223	Appliance, Television, Radio and Stereo Repair Shops	\$2.57	-	\$2.57
6231	Floor Covering Stores	\$2.57	-	\$2.57
6232	Drapery Stores	\$2.57	-	\$2.57
6239	Household Furnishings Stores, Other	\$2.57	-	\$2.57
6311	Automobile (New) Dealers	\$1.98	0.07	\$2.05
6312	Automobile (Used) Dealers	\$1.98	-	\$1.98
6321	Motor Home and Travel Trailer Dealers	\$1.98	-	\$1.98
6322	Boats, Outboard Motors and Boating Accessories Dealers	\$1.98	-	\$1.98

SIC	Description	Industry Rate	Levy Rate	Industry Rate + Levy
6323	Motorcycle and Snowmobile Dealers	\$1.98	-	\$1.98
6329	Recreational Vehicle Dealers, Other	\$1.98	-	\$1.98
6331	Gasoline Service Stations	\$1.98	0.05	\$2.03
6341	Home and Auto Supply Stores	\$2.57	-	\$2.57
6342	Tire, Battery, Parts and Accessories Stores	\$1.98	-	\$1.98
6351	Garages (General Repairs)	\$2.91	-	\$2.91
6352	Paint and Body Repair Shops	\$1.98	-	\$1.98
6353	Muffler Replacement Shops	\$2.91	-	\$2.91
6354	Motor Vehicle Glass Replacement Shops	\$1.98	-	\$1.98
6355	Motor Vehicle Transmission Repair and Replacement Shops	\$1.98	-	\$1.98
6359	Motor Vehicle Repair Shops, Other	\$2.91	-	\$2.91
6391	Car Washes	\$1.98	-	\$1.98
6399	Motor Vehicle Services n.e.c., Other	\$2.91	-	\$2.91
6411	Department Stores	\$2.80	-	\$2.80
6412	General Stores	\$2.80	-	\$2.80
6413	General Merchandise Stores, Other	\$2.80	-	\$2.80
6511	Book and Stationery Stores	\$0.77	-	\$0.77
6521	Florist Shops	\$0.77	-	\$0.77
6522	Lawn and Garden Centres	\$0.77	-	\$0.77
6531	Hardware Stores	\$2.57	-	\$2.57
6532	Paint, Glass and Wallpaper Stores	\$2.57	-	\$2.57
6541	Sporting Goods Stores	\$0.77	-	\$0.77
6542	Bicycle Shops	\$0.77	-	\$0.77
6551	Musical Instrument Stores	\$0.77	-	\$0.77
6552	Record and Tape Stores	\$0.77	-	\$0.77
6561	Jewellery Stores	\$0.77	-	\$0.77
6562	Watch and Jewellery Repair Shops	\$0.77	-	\$0.77
6571	Camera and Photographic Supply Stores	\$0.77	-	\$0.77
6581	Toy and Hobby Stores	\$0.77	-	\$0.77
6582	Gift, Novelty and Souvenir Stores	\$0.77	-	\$0.77
6591	Secondhand Merchandise Stores n.e.c.	\$3.94	-	\$3.94
6592	Opticians' Shops	\$0.77	-	\$0.77
6593	Art Galleries and Artists' Supply Stores	\$0.77	-	\$0.77
6594	Luggage and Leather Goods Stores	\$0.77	-	\$0.77
6595	Monument and Tombstone Dealers	\$0.77	-	\$0.77

SIC	Description	Industry Rate	Levy Rate	Industry Rate + Levy
6596	Pet Stores	\$0.77	-	\$0.77
6597	Coin and Stamp Dealers	\$0.77	-	\$0.77
6598	Mobile Home Dealers	\$1.98	-	\$1.98
6599	Retail Stores n.e.c., Other	\$0.77	-	\$0.77
6911	Vending Machine Operators	\$0.77	-	\$0.77
6921	Direct Sellers	\$0.77	-	\$0.77
7011	Central Bank	\$0.31	-	\$0.31
7021	Chartered Banks	\$0.31	-	\$0.31
7029	Banking-Type Intermediaries, Other	\$0.31	-	\$0.31
7031	Trust Companies	\$0.31	-	\$0.31
7041	Deposit Accepting Mortgage Companies (Except Co-operatives)	\$0.31	-	\$0.31
7042	Co-operative Mortgage Companies	\$0.31	-	\$0.31
7051	Local Credit Unions	\$0.31	-	\$0.31
7052	Central Credit Unions	\$0.31	-	\$0.31
7099	Deposit Accepting Intermediaries, Other	\$0.31	-	\$0.31
7111	Consumer Loan Companies	\$0.31	-	\$0.31
7121	Sales Finance Companies	\$0.31	-	\$0.31
7122	Credit Card Companies	\$0.31	-	\$0.31
7123	Factoring Companies	\$0.31	-	\$0.31
7124	Financial Leasing Companies	\$0.31	-	\$0.31
7125	Venture Capital Companies	\$0.31	-	\$0.31
7129	Business Financing Companies, Other	\$0.31	-	\$0.31
7211	Investment (Mutual) Funds	\$0.31	-	\$0.31
7212	Retirement Savings Funds	\$0.31	-	\$0.31
7213	Segregated Funds	\$0.31	-	\$0.31
7214	Investment Companies	\$0.31	-	\$0.31
7215	Holding Companies	\$0.31	-	\$0.31
7221	Mortgage Investment Companies	\$0.31	-	\$0.31
7222	Real Estate Investment Trusts	\$0.31	-	\$0.31
7229	Mortgage Companies, Other	\$0.31	-	\$0.31
7291	Trusteed Pension Funds	\$0.31	-	\$0.31
7292	Estate, Trust and Agency Funds	\$0.31	-	\$0.31
7299	Investment Intermediaries n.e.c., Other	\$0.31	-	\$0.31
7311	Life Insurers	\$0.31	-	\$0.31
7321	Deposit Insurers	\$0.31	-	\$0.31

SIC	Description	Industry Rate	Levy Rate	Industry Rate + Levy
7331	Health Insurers	\$0.31	-	\$0.31
7339	Property and Casualty Insurers, Other	\$0.31	-	\$0.31
7411	Investment Dealers	\$0.31	-	\$0.31
7412	Stock Brokers	\$0.31	-	\$0.31
7413	Commodity Brokers	\$0.31	-	\$0.31
7421	Mortgage Brokers	\$0.31	-	\$0.31
7431	Stock Exchanges	\$0.31	-	\$0.31
7432	Commodity Exchanges	\$0.31	-	\$0.31
7499	Financial Intermediaries n.e.c., Other	\$0.31	-	\$0.31
7511	Operators of Residential Buildings and Dwellings	\$1.98	-	\$1.98
7512	Operators of Non-Residential Buildings	\$1.98	-	\$1.98
7599	Real Estate Operators, Other	\$1.98	-	\$1.98
7611	Insurance and Real Estate Agencies	\$0.77	-	\$0.77
7711	Employment Agencies	\$0.77	-	\$0.77
7712	Personnel Suppliers	\$0.77	-	\$0.77
7721	Computer Services	\$0.31	-	\$0.31
7722	Computer Equipment Maintenance and Repair	\$0.31	-	\$0.31
7731	Offices of Chartered and Certified Accountants	\$0.31	-	\$0.31
7739	Accounting and Bookkeeping Services, Other	\$0.31	-	\$0.31
7741	Advertising Agencies	\$0.31	-	\$0.31
7742	Media Representatives	\$0.31	-	\$0.31
7743	Outdoor Display and Billboard Advertising	\$0.77	-	\$0.77
7749	Advertising Services, Other	\$0.77	-	\$0.77
7751	Offices of Architects	\$0.31	-	\$0.31
7752	Offices of Engineers	\$0.31	-	\$0.31
7759	Scientific and Technical Services, Other	\$0.31	-	\$0.31
7761	Offices of Lawyers and Notaries	\$0.31	-	\$0.31
7771	Management Consulting Services	\$0.31	-	\$0.31
7791	Security and Investigation Services	\$2.58	-	\$2.58
7792	Credit Bureau Services	\$0.31	-	\$0.31
7793	Collection Agencies	\$0.31	-	\$0.31
7794	Customs Brokers	\$0.31	-	\$0.31
7795	Telephone Answering Services	\$0.31	-	\$0.31
7796	Duplicating Services	\$0.31	-	\$0.31
7799	Business Services n.e.c., Other	\$0.31	-	\$0.31

SIC	Description	Industry Rate	Levy Rate	Industry Rate + Levy
8111	Defence Services, Federal Government	\$0.31	-	\$0.31
8121	Courts of Law, Federal Government	\$0.31	-	\$0.31
8122	Correctional Services, Federal Government	\$0.31	-	\$0.31
8123	Police Services, Federal Government	\$0.31	-	\$0.31
8125	Regulatory Services, Federal Government	\$0.31	-	\$0.31
8129	Protective Services, Federal Government, Other	\$0.31	-	\$0.31
8131	Labour and Employment Services, Federal Government	\$0.31	-	\$0.31
8132	Immigration Services	\$0.31	-	\$0.31
8139	Labour, Employment and Immigration Services, Other	\$0.31	-	\$0.31
8141	Foreign Affairs	\$0.31	-	\$0.31
8142	International Assistance	\$0.31	-	\$0.31
8151	Executive and Legislative Administration, Federal Government	\$0.31	-	\$0.31
8152	Finance and Economic Administration, Federal Government	\$0.31	-	\$0.31
8153	Taxation Administration, Federal Government	\$0.31	-	\$0.31
8154	Intergovernmental Affairs Administration, Federal Government	\$0.31	-	\$0.31
8159	General Administrative Services, Federal Government, Other	\$0.31	-	\$0.31
8161	Health Administration, Federal Government	\$0.31	-	\$0.31
8162	Social Service Administration, Federal Government	\$0.31	-	\$0.31
8163	Education Administration, Federal Government	\$0.31	-	\$0.31
8164	Recreation and Culture Administration, Federal Government	\$0.31	-	\$0.31
8171	Transportation and Communication Administration, Federal Government	\$0.31	-	\$0.31
8172	Resource Conservation and Industrial Development Administration, Federal Government	\$0.31	-	\$0.31
8173	Environment Administration, Federal Government	\$0.31	-	\$0.31
8174	Housing Administration, Federal Government	\$0.31	-	\$0.31
8175	Regional Planning and Development Administration, Federal Government	\$0.31	-	\$0.31
8176	Research Administration, Federal Government	\$0.31	-	\$0.31
8221	Courts of Law, Provincial Government	\$0.31	-	\$0.31
8222	Correctional Services, Provincial Government	\$0.31	-	\$0.31
8223	Police Services, Provincial Government	\$0.31	-	\$0.31
8224	Firefighting Services, Provincial Government	\$0.31	-	\$0.31
8225	Regulatory Services, Provincial Government	\$0.31	-	\$0.31
8229	Protective Services, Provincial Government, Other	\$0.31	-	\$0.31
8231	Labour and Employment Services, Provincial Government	\$0.31	-	\$0.31

SIC	Description	Industry Rate	Levy Rate	Industry Rate + Levy
8251	Executive and Legislative Administration, Provincial Government	\$0.31	-	\$0.31
8252	Finance and Economic Administration, Provincial Government	\$0.31	-	\$0.31
8253	Taxation Administration, Provincial Government	\$0.31	-	\$0.31
8254	Intergovernmental Affairs Administration, Provincial Government	\$0.31	-	\$0.31
8259	General Administrative Services, Provincial Government, Other	\$0.31	-	\$0.31
8261	Health Administration, Provincial Government	\$0.31	-	\$0.31
8262	Social Service Administration, Provincial Government	\$0.31	-	\$0.31
8263	Education Administration, Provincial Government	\$0.31	-	\$0.31
8264	Recreation and Culture Administration, Provincial Government	\$0.31	-	\$0.31
8271	Transportation and Communication Administration, Provincial Government	\$0.31	-	\$0.31
8272	Resource Conservation and Industrial Development Administration, Provincial Government	\$0.31	-	\$0.31
8273	Environment Administration, Provincial Government	\$0.31	-	\$0.31
8274	Housing Administration, Provincial Government	\$0.31	-	\$0.31
8275	Regional Planning and Development Administration, Provincial Government	\$0.31	-	\$0.31
8276	Research Administration, Provincial Government	\$0.31	-	\$0.31
8321	Courts of Law, Local Government	\$4.21	-	\$4.21
8322	Correctional Services, Local Government	\$4.21	-	\$4.21
8323	Police Services, Local Government	\$4.21	-	\$4.21
8324	Firefighting Services, Local Government	\$4.21	-	\$4.21
8325	Regulatory Services, Local Government	\$4.21	-	\$4.21
8327	Volunteer Fire Departments	\$1.02	-	\$1.02
8329	Protective Services, Local Government, Other	\$4.21	-	\$4.21
8351	Executive and Legislative Administration, Local Government	\$4.21	-	\$4.21
8352	Finance and Economic Administration, Local Government	\$4.21	-	\$4.21
8353	Taxation Administration, Local Government	\$4.21	-	\$4.21
8354	Intergovernmental Affairs Administration, Local Government	\$4.21	-	\$4.21
8359	General Administrative Services, Local Government, Other	\$4.21	-	\$4.21
8361	Health Administration, Local Government	\$4.21	-	\$4.21
8362	Social Service Administration, Local Government	\$4.21	-	\$4.21
8363	Education Administration, Local Government	\$5.15	-	\$5.15
8364	Recreation and Culture Administration, Local Government	\$4.21	-	\$4.21
8371	Transportation Administration, Local Government	\$4.21	-	\$4.21

SIC	Description	Industry Rate	Levy Rate	Industry Rate + Levy
8372	Resource Conservation and Industrial Development Administration, Local Government	\$4.21	-	\$4.21
8373	Environment Administration, Local Government	\$4.21	-	\$4.21
8374	Housing Administration, Local Government	\$4.21	-	\$4.21
8375	Regional Planning and Development Administration, Local Government	\$4.21	-	\$4.21
8411	International and Other Extra-Territorial Agencies	\$0.31	-	\$0.31
8511	Elementary and Secondary Education	\$5.15	-	\$5.15
8521	Post-Secondary Non-University Education	\$0.77	-	\$0.77
8531	University Education	\$0.77	-	\$0.77
8541	Library Services	\$0.77	-	\$0.77
8551	Museums and Archives	\$0.77	-	\$0.77
8599	Educational Services, Other	\$0.77	-	\$0.77
8611	General Hospitals	\$1.99	-	\$1.99
8612	Rehabilitation Hospitals	\$3.98	-	\$3.98
8613	Extended Care Hospitals	\$1.99	-	\$1.99
8614	Mental (Psychiatric) Hospitals	\$1.99	-	\$1.99
8615	Addiction Hospitals	\$1.99	-	\$1.99
8616	Nursing Stations and Outpost Hospitals	\$1.99	-	\$1.99
8617	Children's (Paediatric) Hospitals	\$1.99	-	\$1.99
8619	Specialty Hospitals, Other	\$1.99	-	\$1.99
8621	Homes for Personal and Nursing Care	\$5.84	-	\$5.84
8622	Homes for Physically Handicapped and/or Disabled	\$3.98	-	\$3.98
8623	Homes for Mentally Challenged	\$3.98	-	\$3.98
8624	Homes for Mentally Handicapped and/or Disabled	\$3.98	-	\$3.98
8625	Homes for Emotionally Disturbed Children	\$3.98	-	\$3.98
8626	Homes for Alcohol-Drug Addicts	\$3.98	-	\$3.98
8627	Homes for Children in Need of Protection	\$3.98	-	\$3.98
8628	Homes for Single Mothers	\$3.98	-	\$3.98
8629	Institutional Health and Social Services n.e.c., Other	\$3.98	-	\$3.98
8631	Ambulance Services	\$16.03	-	\$16.03
8632	Drug Addiction and Alcoholism Treatment Clinics	\$1.51	-	\$1.51
8633	Health Rehabilitation Clinics	\$1.51	-	\$1.51
8634	Home Care Services (Including Home Nursing)	\$8.88	-	\$8.88
8635	Public Health Clinics-Community Health Centres	\$1.51	-	\$1.51
8639	Non-Institutional Health Services, Other	\$1.51	-	\$1.51

SIC	Description	Industry Rate	Levy Rate	Industry Rate + Levy
8641	Child Daycare and Nursery School Services	\$1.51	-	\$1.51
8642	Child Welfare Services	\$1.51	-	\$1.51
8643	Family Planning Services	\$1.51	-	\$1.51
8644	Sheltered Workshops	\$1.51	-	\$1.51
8645	Home-Maker Services	\$8.88	-	\$8.88
8646	Meal Services (Non-Commercial)	\$1.51	-	\$1.51
8647	Social Rehabilitation Services	\$1.51	-	\$1.51
8648	Crisis Intervention	\$1.51	-	\$1.51
8649	Non-Institutional Social Services, Other	\$1.51	-	\$1.51
8651	Offices of Physicians, General Practice	\$0.77	-	\$0.77
8652	Offices of Physicians and Surgeons, Specialists	\$0.77	-	\$0.77
8653	Offices of Dentists, General Practice	\$0.77	-	\$0.77
8654	Offices of Dentists, Specialists	\$0.77	-	\$0.77
8661	Offices of Chiropractors and Osteopaths	\$0.77	-	\$0.77
8662	Offices of Nurses, Registered	\$8.88	-	\$8.88
8663	Offices of Nurses, Practical	\$0.77	-	\$0.77
8664	Offices of Nutritionists-Dietitians	\$0.77	-	\$0.77
8665	Offices of Physiotherapists-Occupational Therapists	\$0.77	-	\$0.77
8666	Offices of Optometrists	\$0.77	-	\$0.77
8667	Offices of Podiatrists and Chiropodists	\$0.77	-	\$0.77
8668	Offices of Denturists	\$0.77	-	\$0.77
8669	Offices of Other Health Practitioners n.e.c.	\$0.77	-	\$0.77
8671	Offices of Psychologists	\$0.77	-	\$0.77
8672	Offices of Social Workers	\$0.77	-	\$0.77
8679	Offices of Other Social Service Practitioners	\$0.77	-	\$0.77
8681	Medical Laboratories	\$1.51	-	\$1.51
8682	Radiological Laboratories	\$1.51	-	\$1.51
8683	Combined Medical and Radiological Laboratories	\$1.51	-	\$1.51
8684	Public Health Laboratories	\$1.51	-	\$1.51
8685	Blood Bank Laboratories	\$1.51	-	\$1.51
8689	Health Laboratories, Other	\$1.51	-	\$1.51
8691	Health Care and Public Safety Agencies	\$0.77	-	\$0.77
8692	Health Care Standards Agencies	\$0.77	-	\$0.77
8693	Health Care Research Agencies	\$0.77	-	\$0.77
8694	Social Service Planning and Advocacy Agencies	\$0.77	-	\$0.77

SIC	Description	Industry Rate	Levy Rate	Industry Rate + Levy
8699	Health and Social Service Associations and Agencies, Other	\$0.77	-	\$0.77
9111	Hotels and Motor Hotels	\$1.98	-	\$1.98
9112	Motels	\$1.98	-	\$1.98
9113	Tourist Courts and Cabins	\$1.98	-	\$1.98
9114	Guest Houses and Tourist Homes	\$1.98	-	\$1.98
9121	Lodging Houses and Residential Clubs	\$2.91	-	\$2.91
9131	Camping Grounds and Travel Trailer Parks	\$1.98	-	\$1.98
9141	Outfitters (Hunting and Fishing Camps)	\$1.98	-	\$1.98
9149	Recreation and Vacation Camps, Other	\$1.98	-	\$1.98
9211	Restaurants, Licensed	\$1.16	-	\$1.16
9212	Restaurants, Unlicensed (Including Drive-Ins)	\$1.16	-	\$1.16
9213	Take-Out Food Services	\$1.16	-	\$1.16
9214	Caterers	\$1.16	-	\$1.16
9221	Taverns, Bars and Night Clubs	\$1.16	-	\$1.16
9611	Motion Picture and Video Production	\$1.02	-	\$1.02
9612	Motion Picture and Video Distribution	\$1.02	-	\$1.02
9613	Motion Picture Laboratories and Video Production Facilities	\$1.02	-	\$1.02
9614	Sound Recording Services	\$1.02	-	\$1.02
9619	Motion Picture, Audio and Video Services, Other	\$1.02	-	\$1.02
9621	Regular Motion Picture Theatres	\$1.02	-	\$1.02
9622	Outdoor Motion Picture Theatres	\$1.02	-	\$1.02
9629	Motion Picture Exhibition, Other	\$1.02	-	\$1.02
9631	Entertainment Production Companies and Artists	\$1.02	-	\$1.02
9639	Theatrical and Staged Entertainment Services, Other	\$1.02	-	\$1.02
9641	Professional Sports Clubs	\$1.02	-	\$1.02
9642	Professional Athletes and Promoters on Own Account	\$1.02	-	\$1.02
9643	Horse Race Tracks	\$1.02	-	\$1.02
9644	Race Tracks, Other	\$1.02	-	\$1.02
9651	Golf Courses	\$1.02	-	\$1.02
9652	Curling Clubs	\$1.02	-	\$1.02
9653	Skiing Facilities	\$1.02	-	\$1.02
9654	Boat Rentals and Marinas	\$1.02	-	\$1.02
9659	Sports and Recreation Clubs, Other	\$1.02	-	\$1.02
9661	Gambling Operations	\$1.02	-	\$1.02
9691	Bowling Alleys and Billiard Parlours	\$1.02	-	\$1.02

SIC	Description	Industry Rate	Levy Rate	Industry Rate + Levy
9692	Amusement Park, Carnival and Circus Operations	\$1.02	-	\$1.02
9693	Dance Halls, Studios and Schools	\$1.02	-	\$1.02
9694	Coin-Operated Amusement Services	\$1.02	-	\$1.02
9695	Roller Skating Facilities	\$1.02	-	\$1.02
9696	Botanical and Zoological Gardens	\$1.02	-	\$1.02
9699	Amusement and Recreational Services n.e.c., Other	\$1.02	-	\$1.02
9711	Barber Shops	\$1.51	-	\$1.51
9712	Beauty Shops	\$1.51	-	\$1.51
9713	Combination Barber and Beauty Shops	\$1.51	-	\$1.51
9721	Power Laundries and/or Dry Cleaners	\$1.51	-	\$1.51
9722	Distributors and/or Agents For Dry Cleaners	\$1.51	-	\$1.51
9723	Self-Serve Laundries and/or Dry Cleaners	\$1.51	-	\$1.51
9724	Valet Services, Pressing and/or Repair	\$1.51	-	\$1.51
9725	Linen Supply	\$3.37	-	\$3.37
9726	Carpet Cleaning	\$3.37	-	\$3.37
9729	Laundry and Dry Cleaning Services, Other	\$1.51	-	\$1.51
9731	Funeral Homes	\$1.51	-	\$1.51
9732	Cemeteries and Crematoria	\$1.51	-	\$1.51
9741	Private Households	\$1.51	-	\$1.51
9791	Shoe Repair	\$1.51	-	\$1.51
9792	Fur Cleaning, Repair and Storage	\$1.51	-	\$1.51
9799	Personal and Household Services n.e.c., Other	\$1.51	-	\$1.51
9811	Religious Organizations	\$0.77	-	\$0.77
9821	Business Associations	\$0.77	-	\$0.77
9831	Professional Health and Social Service Membership Associations	\$0.77	-	\$0.77
9839	Professional Membership Associations, Other	\$0.77	-	\$0.77
9841	Labour Organizations	\$0.77	-	\$0.77
9851	Political Organizations	\$0.77	-	\$0.77
9861	Civic and Fraternal Organizations	\$0.77	-	\$0.77
9911	Industrial Machinery and Equipment Rental and Leasing	\$3.05	-	\$3.05
9912	Audio-Visual Equipment Rental and Leasing	\$1.02	-	\$1.02
9913	Office Furniture and Machinery Rental and Leasing	\$1.51	-	\$1.51
9919	Machinery and Equipment Rental and Leasing, Other	\$1.51	-	\$1.51
9921	Automobile and Truck Rental and Leasing Services	\$1.51	-	\$1.51
9931	Photographers	\$1.51	-	\$1.51

SIC	Description	Industry Rate	Levy Rate	Industry Rate + Levy
9941	Electric Motor Repair	\$1.51	-	\$1.51
9942	Welding	\$2.57	-	\$2.57
9949	Repair Services n.e.c., Other	\$1.51	-	\$1.51
9951	Disinfecting and Exterminating Services	\$3.37	-	\$3.37
9952	Window Cleaning Services	\$3.37	-	\$3.37
9953	Janitorial Services	\$3.37	-	\$3.37
9959	Services to Buildings and Dwellings, Other	\$3.37	-	\$3.37
9961	Ticket and Travel Agencies	\$1.02	-	\$1.02
9962	Tour Wholesalers and Operators	\$1.02	-	\$1.02
9991	Parking Lots and Parking Garages	\$1.51	-	\$1.51
9999	Services n.e.c., Other	\$0.77	-	\$0.77



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