WCB / NOVA SCOTIA

2027 Rates

For Workplace Injury Insurance

Description	SIC	Industry Rate	Levy Rate	Industy Rate + Levy
Abattoirs	1011	$2.57	-	$2.57
Abrasives Industry	3571	$0.80	-	$0.80
Accounting and Bookkeeping Services, Other	7739	$0.27	-	$0.27
Acoustical Work	4273	$3.20	0.23	$3.43
Addiction Hospitals	8615	$1.70	-	$1.70
Adhesives Industry	3792	$1.51	-	$1.51
Advertising Agencies	7741	$0.27	-	$0.27
Advertising Services, Other	7749	$0.67	-	$0.67
Agricultural Chemical and Other Farm Supplies, Wholesale	5939	$1.07	-	$1.07
Agricultural Chemical Industries, Other	3729	$1.51	-	$1.51
Agricultural Feeds, Wholesale	5931	$1.07	-	$1.07
Agricultural Implement Industry	3111	$2.05	-	$2.05
Agricultural Management and Consulting Services	231	$1.52	-	$1.52
Air Conditioning Work	4243	$2.13	0.15	$2.28
Aircraft and Aircraft Parts Industry	3211	$1.47	-	$1.47
Aircraft Rental Industry	4522	$1.47	-	$1.47
Aircraft Servicing Industry	4523	$1.47	-	$1.47
Airport Operations Industry	4521	$1.47	-	$1.47
Alcoholic Beverages, Wholesale	5222	$1.07	-	$1.07
Aluminum Rolling, Casting and Extruding Industry	2961	$3.04	-	$3.04
Ambulance Services	8631	$12.11	-	$12.11
Amusement and Recreational Services n.e.c., Other	9699	$1.07	-	$1.07
Amusement and Sporting Goods, Wholesale	5942	$1.07	-	$1.07
Amusement Park, Carnival and Circus Operations	9692	$1.07	-	$1.07
Animal Specialty Farms n.e.c., Other	129	$2.75	-	$2.75
Apartment and Other Multiple Housing	4012	$3.68	0.27	$3.95
Apparel, Wholesale, Other	5319	$1.07	-	$1.07
Appliance, Television, Radio and Stereo Repair Shops	6223	$2.05	-	$2.05
Appliance, Television, Radio and Stereo Stores	6221	$2.05	-	$2.05
Aquaculture	321	$5.09	-	$5.09
Art Galleries and Artists' Supply Stores	6593	$0.67	-	$0.67
Asbestos Mines	621	$3.04	-	$3.04
Asbestos Products Industry	3592	$0.80	-	$0.80
Asphalt Coating and Sealing	4216	$2.63	0.19	$2.82
Asphalt Paving	4216	$2.63	0.19	$2.82
Asphalt Roofing Industry	2721	$0.80	-	$0.80
Audio-Visual Equipment Rental and Leasing	9912	$1.07	-	$1.07

Description	SIC	Industry Rate	Levy Rate	Industy Rate + Levy
Auto Repairs, General	6351	$2.49	-	$2.49
Automatic Sprinkler System Installation	4252	$1.80	0.13	$1.93
Automobile (New) Dealers	6311	$1.63	0.06	$1.69
Automobile (Used) Dealers	6312	$1.63	-	$1.63
Automobile and Truck Rental and Leasing Services	9921	$1.47	-	$1.47
Automobile Wrecking	5911	$2.49	-	$2.49
Automobiles, Wholesale	5511	$1.30	-	$1.30
Bakery	1072	$2.05	-	$2.05
Bakery Products Stores	6013	$1.76	-	$1.76
Banking-Type Intermediaries, Other	7029	$0.27	-	$0.27
Barber Shops	9711	$1.47	-	$1.47
Basic Hardware Industry	3061	$3.04	-	$3.04
Battery Industry	3391	$3.04	-	$3.04
Beauty Shops	9712	$1.47	-	$1.47
Bed Spring and Mattress Industry	2691	$3.15	-	$3.15
Beekeeping	121	$2.75	-	$2.75
Beer Stores	6023	$1.76	-	$1.76
Bicycle Shops	6542	$0.67	-	$0.67
Biscuit Industry	1071	$2.05	-	$2.05
Bituminous Coal Mines (Strip Mines)	631	$3.04	-	$3.04
Blood Bank Laboratories	8685	$1.30	-	$1.30
Boat Rentals and Marinas	9654	$1.07	-	$1.07
Boatbuilding and Repair Industry	3281	$2.88	-	$2.88
Boats, Outboard Motors and Boating Accessories Dealers	6322	$1.63	-	$1.63
Book and Stationery Stores	6511	$0.67	-	$0.67
Book Publishing Industry	2831	$1.07	-	$1.07
Books, Periodicals and Newspapers, Wholesale	5991	$1.07	-	$1.07
Botanical and Zoological Gardens	9696	$1.07	-	$1.07
Bowling Alleys and Billiard Parlours	9691	$1.07	-	$1.07
Bread and Other Bakery Products Industry	1072	$2.05	-	$2.05
Brewery Products Industry	1131	$0.95	-	$0.95
Broad Knitted Fabric Industry	1831	$2.75	-	$2.75
Broom, Brush and Mop Industry	3991	$0.80	-	$0.80
Building Board Industry	2714	$1.52	-	$1.52
Building Materials, Wholesale, Other	5639	$2.26	-	$2.26
Building Supply Dealers	5639	$2.26	-	$2.26
Bulk Liquids Trucking Industry	4563	$3.10	0.11	$3.21

Description	SIC	Industry Rate	Levy Rate	Industy Rate + Levy
Burner Service	9959	$2.75	-	$2.75
Business Associations	9821	$0.67	-	$0.67
Business Financing Companies, Other	7129	$0.27	-	$0.27
Business Forms Printing Industry	2811	$1.07	-	$1.07
Business Services n.e.c., Other	7799	$0.27	-	$0.27
Button, Buckle and Clothes Fastener Industry	3992	$0.80	-	$0.80
Cable Television Industry	4814	$0.73	-	$0.73
Camera and Photographic Supply Stores	6571	$0.67	-	$0.67
Camping Grounds and Travel Trailer Parks	9131	$1.63	-	$1.63
Candy and Nut Stores	6014	$1.76	-	$1.76
Cane and Beet Sugar Industry	1081	$2.05	-	$2.05
Canned and Preserved Fruit and Vegetable Industry	1031	$2.26	-	$2.26
Canvas and Related Products Industry	1931	$2.75	-	$2.75
Car Washes	6391	$1.63	-	$1.63
Carpentry, Finish	4274	$3.20	0.23	$3.43
Carpentry, Rough and Framing	4226	$4.31	0.31	$4.62
Carpet Cleaning	9726	$2.75	-	$2.75
Carpet Installation	4278	$3.20	0.23	$3.43
Carpet, Mat and Rug Industry	1921	$2.79	-	$2.79
Caterers	9214	$0.95	-	$0.95
Cattle Farms	112	$2.75	-	$2.75
Cemeteries and Crematoria	9732	$1.47	-	$1.47
Central Bank	7011	$0.27	-	$0.27
Central Credit Unions	7052	$0.27	-	$0.27
Cereal Grain Flour Industry	1051	$2.05	-	$2.05
Charter and Sightseeing Bus Services Industry	4574	$3.15	-	$3.15
Chartered Banks	7021	$0.27	-	$0.27
Chemical Fertilizer and Fertilizer Materials Industry	3721	$1.51	-	$1.51
Chemical Products Industries n.e.c., Other	3799	$1.51	-	$1.51
Chewing Gum Industry	1082	$2.05	-	$2.05
Child Daycare and Nursery School Services	8641	$1.30	-	$1.30
Child Welfare Services	8642	$1.30	-	$1.30
Children's (Paediatric) Hospitals	8617	$1.70	-	$1.70
Children's Clothing Industry	2451	$2.75	-	$2.75
Children's Clothing Stores	6141	$0.67	-	$0.67
China, Glassware, Crockery and Pottery, Wholesale	5431	$1.07	-	$1.07
Christmas Tree Farming	169	$1.52	0.05	$1.57

Description	SIC	Industry Rate	Levy Rate	Industy Rate + Levy
Civic and Fraternal Organizations	9861	$0.67	-	$0.67
Clay Products Industry (From Domestic Clay)	3511	$0.80	-	$0.80
Clay Products Industry (From Imported Clay)	3512	$0.80	-	$0.80
Clock and Watch Industry	3913	$0.80	-	$0.80
Clothing and Apparel Industries n.e.c., Other	2499	$2.75	-	$2.75
Clothing Stores, n.e.c., Other	6149	$0.67	-	$0.67
Coal Mining, Bituminous (Strip Mining)	631	$3.04	-	$3.04
Coal Mining, Subbituminous (Strip Mining)	632	$3.04	-	$3.04
Coated and Treated Paper Industry	2791	$1.52	-	$1.52
Coffin and Casket Industry	2581	$3.15	-	$3.15
Coin and Stamp Dealers	6597	$0.67	-	$0.67
Coin-Operated Amusement Services	9694	$1.07	-	$1.07
Collection Agencies	7793	$0.27	-	$0.27
Combination Barber and Beauty Shops	9713	$1.47	-	$1.47
Combination Metal and Metal Products, Wholesale	5619	$1.56	-	$1.56
Combined Medical and Radiological Laboratories	8683	$1.30	-	$1.30
Combined Publishing and Printing Industries, Other	2849	$1.07	-	$1.07
Combined Radio and Television Broadcasting Industry	4813	$0.67	-	$0.67
Commercial Building	4022	$2.32	0.17	$2.49
Commercial Printing Industries, Other	2819	$1.07	-	$1.07
Commercial Refrigeration and Air Conditioning Equipment Industry	3121	$2.05	-	$2.05
Commercial Refrigeration Work	4253	$1.80	0.13	$1.93
Commercial Trailer Industry	3242	$2.05	-	$2.05
Commodity Brokers	7413	$0.27	-	$0.27
Commodity Exchanges	7432	$0.27	-	$0.27
Communication and Electronic Equipment Industries, Other	3359	$0.80	-	$0.80
Communications and Energy Wire and Cable Industry	3381	$0.80	-	$0.80
Compressor, Pump and Industrial Fan Industry	3191	$2.05	-	$2.05
Computer Equipment Maintenance and Repair	7722	$0.27	-	$0.27
Computer Machinery, Equipment and Software, Wholesale	5744	$0.27	-	$0.27
Computer Services	7721	$0.27	-	$0.27
Concrete Pipe Industry	3541	$3.78	-	$3.78
Concrete Pouring and Finishing	4224	$4.29	0.31	$4.60
Concrete Products Industries, Other	3549	$3.78	-	$3.78
Confectionery, Wholesale	5211	$2.57	-	$2.57
Construction and Forestry Machinery, Equipment and Supplies, Wholesale	5721	$1.30	-	$1.30
Construction and Mining Machinery and Materials Handling	3192	$2.05	-	$2.05

Description	SIC	Industry Rate	Levy Rate	Industy Rate + Levy
Construction, Commercial Buildings	4022	$2.32	0.17	$2.49
Construction, Highways, Streets and Bridges	4121	$2.32	0.17	$2.49
Construction, Institutional Buildings	4023	$2.32	0.17	$2.49
Construction, Multiple Housing Units	4012	$3.68	0.27	$3.95
Construction, Single Family Housing	4011	$3.68	0.27	$3.95
Consumer Loan Companies	7111	$0.27	-	$0.27
Contract Drilling Industry (Except Oil and Gas)	921	$2.75	-	$2.75
Contract Drilling, Oil and Gas Industry	911	$2.75	-	$2.75
Contract Textile Dyeing and Finishing Industry	1992	$2.75	-	$2.75
Convenience Store	6012	$1.76	-	$1.76
Conventional Crude Oil and Natural Gas Industry	711	$2.75	-	$2.75
Converted Paper Products Industries n.e.c., Other	2799	$1.52	-	$1.52
Co-operative Mortgage Companies	7042	$0.27	-	$0.27
Copper and Copper-Zinc Mines	612	$3.04	-	$3.04
Copper Rolling, Casting and Extruding Industry	2971	$3.04	-	$3.04
Correctional Services, Federal Government	8122	$0.27	-	$0.27
Correctional Services, Local Government	8322	$3.77	-	$3.77
Correctional Services, Provincial Government	8222	$0.27	-	$0.27
Corrugated Box Industry	2732	$1.52	-	$1.52
Courier Service Industry	4842	$5.52	-	$5.52
Courts of Law, Federal Government	8121	$0.27	-	$0.27
Courts of Law, Local Government	8321	$3.77	-	$3.77
Courts of Law, Provincial Government	8221	$0.27	-	$0.27
Craft Manufacturing	3999	$0.80	-	$0.80
Credit Bureau Services	7792	$0.27	-	$0.27
Credit Card Companies	7122	$0.27	-	$0.27
Crisis Intervention	8648	$1.30	-	$1.30
Crop Dusting and Spraying Services	222	$1.52	-	$1.52
Crude Oil Pipeline Transport Industry	4612	$0.67	-	$0.67
Curling Clubs	9652	$1.07	-	$1.07
Custom Coating of Metal Products Industry	3041	$3.04	-	$3.04
Customs Brokers	7794	$0.27	-	$0.27
Dairy Farms	111	$2.75	-	$2.75
Dairy Products Industries, Other	1049	$2.05	-	$2.05
Dairy Products, Wholesale	5213	$2.57	-	$2.57
Dance Halls, Studios and Schools	9693	$1.07	-	$1.07
Day Spa	9799	$1.47	-	$1.47

Description	SIC	Industry Rate	Levy Rate	Industy Rate + Levy
Defence Services, Federal Government	8111	$0.27	-	$0.27
Department Stores	6411	$2.53	-	$2.53
Deposit Accepting Intermediaries, Other	7099	$0.27	-	$0.27
Deposit Accepting Mortgage Companies (Except Co-operatives)	7041	$0.27	-	$0.27
Deposit Insurers	7321	$0.27	-	$0.27
Direct Sellers	6921	$0.67	-	$0.67
Disinfecting and Exterminating Services	9951	$2.75	-	$2.75
Distillery Products Industry	1121	$0.95	-	$0.95
Distributors and/or Agents For Dry Cleaners	9722	$1.47	-	$1.47
Drapery Stores	6232	$2.05	-	$2.05
Drug Addiction and Alcoholism Treatment Clinics	8632	$1.30	-	$1.30
Drug Sundries and Other Drugs and Toilet Preparations, Wholesale	5239	$1.07	-	$1.07
Drugs, Wholesale	5231	$1.07	-	$1.07
Dry Bulk Materials Trucking Industry	4564	$3.18	0.11	$3.29
Dry Field Pea and Bean Farms	136	$1.52	-	$1.52
Dry Heating and Gas Piping Work	4242	$2.13	0.15	$2.28
Dry Pasta Products Industry	1092	$2.05	-	$2.05
Drywall Work	4272	$3.20	0.23	$3.43
Duplicating Services	7796	$0.27	-	$0.27
Education Administration, Federal Government	8163	$0.27	-	$0.27
Education Administration, Local Government	8363	$4.57	-	$4.57
Education Administration, Provincial Government	8263	$0.27	-	$0.27
Educational Services, Other	8599	$0.67	-	$0.67
Electric Lamp (Bulb and Tube) Industry	3333	$0.80	-	$0.80
Electric Lamp and Shade Industry (Except Bulb and Tube)	3332	$0.80	-	$0.80
Electric Motor Repair	9941	$1.47	-	$1.47
Electric Power Systems Industry	4911	$0.67	-	$0.67
Electrical and Electronic Machinery, Equipment and Supplies, Wholesale	5749	$0.27	-	$0.27
Electrical Generating and Transmission Equipment and Supplies, Wholesale	5742	$0.27	-	$0.27
Electrical Household Appliances, Wholesale	5411	$1.07	-	$1.07
Electrical Industrial Equipment Industries, Other	3379	$0.80	-	$0.80
Electrical Products Industries n.e.c., Other	3399	$0.80	-	$0.80
Electrical Switchgear and Protective Equipment Industry	3372	$0.80	-	$0.80
Electrical Transformer Industry	3371	$0.80	-	$0.80
Electrical Wiring Supplies and Construction Materials, Wholesale	5741	$0.27	-	$0.27
Electrical Work	4261	$1.80	0.13	$1.93
Electronic Computing and Peripheral Equipment Industry	3361	$0.80	-	$0.80

Description	SIC	Industry Rate	Levy Rate	Industy Rate + Levy
Electronic Household Appliances, Wholesale	5412	$1.07	-	$1.07
Electronic Machinery, Equipment and Supplies (Except Computer Equipment)	5743	$0.27	-	$0.27
Electronic Office, Store and Business Machine Industry	3362	$0.80	-	$0.80
Electronic Parts and Components Industry	3352	$0.80	-	$0.80
Elementary and Secondary Education	8511	$4.57	-	$4.57
Elevator and Escalator Installation	4291	$2.55	0.18	$2.73
Entertainment Production Companies and Artists	9631	$1.07	-	$1.07
Environment Administration, Federal Government	8173	$0.27	-	$0.27
Environment Administration, Local Government	8373	$3.77	-	$3.77
Environment Administration, Provincial Government	8273	$0.27	-	$0.27
Environmental Control Work	4254	$1.80	0.13	$1.93
Equipment Rental (With Operator)	4215	$2.63	0.19	$2.82
Estate, Trust and Agency Funds	7292	$0.27	-	$0.27
Excavating and Grading	4214	$2.63	0.19	$2.82
Executive and Legislative Administration, Federal Government	8151	$0.27	-	$0.27
Executive and Legislative Administration, Local Government	8351	$3.77	-	$3.77
Executive and Legislative Administration, Provincial Government	8251	$0.27	-	$0.27
Extended Care Hospitals	8613	$1.70	-	$1.70
Exterior Close-in Work, Other	4239	$4.29	0.31	$4.60
Fabric and Yarn Stores	6151	$0.67	-	$0.67
Fabricated Structural Metal Products Industries, Other	3029	$3.04	-	$3.04
Factoring Companies	7123	$0.27	-	$0.27
Family Planning Services	8643	$1.30	-	$1.30
Farm Animal Breeding Services (Except Poultry)	212	$2.75	-	$2.75
Farm Machinery, Equipment and Supplies, Wholesale	5711	$1.30	-	$1.30
Farm Products, Wholesale, Other	5019	$1.07	-	$1.07
Farms, Cattle	112	$2.75	-	$2.75
Farms, Dairy	111	$2.75	-	$2.75
Farms, Dry Field Pea and Bean	136	$1.52	-	$1.52
Farms, Field Crop Combination	141	$1.52	-	$1.52
Farms, Forage, Hay and Seed	135	$1.52	-	$1.52
Farms, Fruit	151	$1.52	-	$1.52
Farms, Fruit and Vegetable Combination	159	$1.52	-	$1.52
Farms, Grain Corn	134	$1.52	-	$1.52
Farms, Hog	113	$2.75	-	$2.75
Farms, Horse	122	$2.75	-	$2.75
Farms, Livestock Combination	119	$2.75	-	$2.75

Description	SIC	Industry Rate	Levy Rate	Industy Rate + Levy
Farms, Oilseed (Except Corn)	133	$1.52	-	$1.52
Farms, Other Field Crops	139	$1.52	-	$1.52
Farms, Other Small Grains	132	$1.52	-	$1.52
Farms, Other Vegetable	152	$1.52	-	$1.52
Farms, Potato	138	$1.52	-	$1.52
Farms, Poultry and Egg	114	$2.75	-	$2.75
Farms, Sheep and Goat	115	$2.75	-	$2.75
Farms, Tobacco	137	$1.52	-	$1.52
Farms, Wheat	131	$1.52	-	$1.52
Feed Industry	1053	$2.49	-	$2.49
Fencing Installation	4217	$2.63	0.19	$2.82
Ferro-alloys Industry	2911	$3.04	-	$3.04
Ferry Industry	4542	$1.72	-	$1.72
Field Crop Combination Farms	141	$1.52	-	$1.52
Field Crop Farms, Other	139	$1.52	-	$1.52
Finance and Economic Administration, Federal Government	8152	$0.27	-	$0.27
Finance and Economic Administration, Local Government	8352	$3.77	-	$3.77
Finance and Economic Administration, Provincial Government	8252	$0.27	-	$0.27
Financial Intermediaries n.e.c., Other	7499	$0.27	-	$0.27
Financial Leasing Companies	7124	$0.27	-	$0.27
Finish Carpentry	4274	$3.20	0.23	$3.43
Firefighting Services, Local Government	8324	$3.77	-	$3.77
Firefighting Services, Provincial Government	8224	$0.27	-	$0.27
Fish and Seafood, Wholesale	5215	$2.05	-	$2.05
Fish Processing	1021	$3.00	-	$3.00
Fish Products Industry	1021	$3.00	-	$3.00
Fishing, Fresh Water	312	$2.89	-	$2.89
Fishing, Salt Water	311	$2.89	-	$2.89
Fitness Club	9659	$1.07	-	$1.07
Floor Covering Stores	6231	$2.05	-	$2.05
Floor Coverings, Wholesale	5432	$1.07	-	$1.07
Floor Tile, Linoleum and Coated Fabric Industry	3993	$0.80	-	$0.80
Florist Shops	6521	$0.67	-	$0.67
Fluid Milk Industry	1041	$2.05	-	$2.05
Foamed and Expanded Plastic Products Industry	1611	$1.90	-	$1.90
Folding Carton and Set-Up Box Industry	2731	$1.52	-	$1.52
Food (Specialty) Stores, Other	6019	$1.76	-	$1.76

Description	SIC	Industry Rate	Levy Rate	Industy Rate + Levy
Food Products Industries n.e.c., Other	1099	$2.05	-	$2.05
Foods, Wholesale, Other	5219	$2.57	-	$2.57
Footwear Industry	1712	$2.75	-	$2.75
Footwear, Wholesale	5314	$1.07	-	$1.07
Forage, Seed and Hay Farms	135	$1.52	-	$1.52
Foreign Affairs	8141	$0.27	-	$0.27
Forest Products Trucking Industry	4565	$4.19	0.13	$4.32
Forest Products, Wholesale	5993	$1.07	-	$1.07
Forestry Services Industry	511	$2.49	0.07	$2.56
Form Work	4222	$4.29	0.31	$4.60
Foundation Garment Industry	2496	$2.75	-	$2.75
Foundation Work	4222	$4.29	0.31	$4.60
Freight and Passenger Water Transport Industry	4541	$1.30	-	$1.30
Freight Forwarding Industry	4592	$0.27	-	$0.27
Fresh Fruit and Vegetables, Wholesale	5216	$2.57	-	$2.57
Frozen Foods (Packaged), Wholesale	5212	$2.57	-	$2.57
Frozen Fruit and Vegetable Industry	1032	$2.26	-	$2.26
Fruit and Vegetable Combination Farms	159	$1.52	-	$1.52
Fruit and Vegetable Stores	6015	$1.76	-	$1.76
Fruit Farms	151	$1.52	-	$1.52
Funeral Homes	9731	$1.47	-	$1.47
Fur Cleaning, Repair and Storage	9792	$1.47	-	$1.47
Fur Goods Industry	2495	$2.75	-	$2.75
Fur Stores	6142	$0.67	-	$0.67
Furnace Installation	4242	$2.13	0.15	$2.28
Furnace Servicing	9959	$2.75	-	$2.75
Furniture and Fixture Industries n.e.c., Other	2699	$3.15	-	$3.15
Furniture Refinishing and Repair Shops	6213	$2.05	-	$2.05
Furs and Skins, Ranch	123	$2.75	-	$2.75
Furs and Skins, Wild	331	$2.75	-	$2.75
Gambling Operations	9661	$1.07	-	$1.07
Garages (General Repairs)	6351	$2.49	-	$2.49
Garbage Collection	4999	$3.78	-	$3.78
Gas and Oil Pipelines	4113	$2.32	0.17	$2.49
Gas Distribution Systems Industry	4921	$0.67	-	$0.67
Gas, Oil and Other Energy Related Structures (Except Pipelines)	4112	$2.32	0.17	$2.49
Gasoline Service Stations	6331	$1.63	0.04	$1.67

Description	SIC	Industry Rate	Levy Rate	Industy Rate + Levy
General Administrative Services, Federal Government, Other	8159	$0.27	-	$0.27
General Administrative Services, Local Government, Other	8359	$3.77	-	$3.77
General Administrative Services, Provincial Government, Other	8259	$0.27	-	$0.27
General Freight Trucking Industry	4561	$4.27	0.15	$4.42
General Hospitals	8611	$1.70	-	$1.70
General Merchandise Stores, Other	6413	$2.53	-	$2.53
General Merchandise, Wholesale	5981	$1.07	-	$1.07
General Stores	6412	$2.53	-	$2.53
Gift, Novelty and Souvenir Stores	6582	$0.67	-	$0.67
Glass and Glazing Work	4233	$4.29	0.31	$4.60
Glass Products Industry (Except Glass Containers)	3562	$0.80	-	$0.80
Glove Industry	2493	$2.75	-	$2.75
Gold Mines	611	$3.04	-	$3.04
Golf Course Construction	4129	$2.32	0.17	$2.49
Golf Courses	9651	$1.07	-	$1.07
Grain Corn Farms	134	$1.52	-	$1.52
Grain Elevator Industry	4711	$1.76	-	$1.76
Grain, Wholesale	5012	$1.07	-	$1.07
Granite Quarries	811	$3.04	-	$3.04
Greenhouse Products	162	$1.52	-	$1.52
Grocery Stores (Except Supermarkets)	6012	$1.76	-	$1.76
Guest Houses and Tourist Homes	9114	$1.63	-	$1.63
Gutter Installation	4236	$4.29	0.31	$4.60
Gypsum Mines	623	$3.04	-	$3.04
Gypsum Products Industry	3593	$0.80	-	$0.80
Hairdressing Salon	9712	$1.47	-	$1.47
Hand Tool and Implement Industry	3063	$3.04	-	$3.04
Harbour and Port Operation Industry	4552	$1.30	-	$1.30
Hardware and Cutlery Industries, Other	3069	$3.04	-	$3.04
Hardware Stores	6531	$2.05	-	$2.05
Hardware, Wholesale	5621	$1.30	-	$1.30
Hardwood Flooring Installation	4277	$3.20	0.23	$3.43
Hardwood Veneer and Plywood Industry	2521	$5.09	-	$5.09
Harvesting, Baling and Threshing Services	223	$1.52	-	$1.52
Health Administration, Federal Government	8161	$0.27	-	$0.27
Health Administration, Local Government	8361	$3.77	-	$3.77
Health Administration, Provincial Government	8261	$0.27	-	$0.27

Description	SIC	Industry Rate	Levy Rate	Industy Rate + Levy
Health and Social Service Associations and Agencies, Other	8699	$0.67	-	$0.67
Health Care and Public Safety Agencies	8691	$0.67	-	$0.67
Health Care Research Agencies	8693	$0.67	-	$0.67
Health Care Standards Agencies	8692	$0.67	-	$0.67
Health Insurers	7331	$0.27	-	$0.27
Health Laboratories, Other	8689	$1.30	-	$1.30
Health Rehabilitation Clinics	8633	$1.30	-	$1.30
Health Spa	9799	$1.47	-	$1.47
Heating Equipment Industry	3071	$3.04	-	$3.04
Heavy Construction, Other	4129	$2.32	0.17	$2.49
Highway, Street and Bridge Maintenance Industry	4591	$3.15	-	$3.15
Highways, Streets and Bridges	4121	$2.32	0.17	$2.49
Hog Farms	113	$2.75	-	$2.75
Holding Companies	7215	$0.27	-	$0.27
Home and Auto Supply Stores	6341	$2.05	-	$2.05
Home Care Services (Including Home Nursing)	8634	$7.10	-	$7.10
Home-Maker Services	8645	$7.10	-	$7.10
Homes for Alcohol-Drug Addicts	8626	$3.18	-	$3.18
Homes for Children in Need of Protection	8627	$3.18	-	$3.18
Homes for Emotionally Disturbed Children	8625	$3.18	-	$3.18
Homes for Mentally Challenged	8623	$3.18	-	$3.18
Homes for Mentally Handicapped and/or Disabled	8624	$3.18	-	$3.18
Homes for Personal and Nursing Care	8621	$4.67	-	$4.67
Homes for Physically Handicapped and/or Disabled	8622	$3.18	-	$3.18
Homes for Single Mothers	8628	$3.18	-	$3.18
Honey and Other Apiary Product Farms	121	$2.75	-	$2.75
Horse and Other Equine Farms	122	$2.75	-	$2.75
Horse Race Tracks	9643	$1.07	-	$1.07
Horticultural Specialties, Other	169	$1.52	0.05	$1.57
Hosiery Industry	2494	$2.75	-	$2.75
Hospitals, Addiction	8615	$1.70	-	$1.70
Hospitals, Children's	8617	$1.70	-	$1.70
Hospitals, Extended Care	8613	$1.70	-	$1.70
Hospitals, General	8611	$1.70	-	$1.70
Hospitals, Other Specialty	8619	$1.70	-	$1.70
Hospitals, Psychiatric	8614	$1.70	-	$1.70
Hospitals, Rehabilitation	8612	$3.18	-	$3.18

Description	SIC	Industry Rate	Levy Rate	Industy Rate + Levy
Hotel, Restaurant and Institutional Furniture and Fixture Industry	2692	$3.15	-	$3.15
Hotels and Motor Hotels	9111	$1.63	-	$1.63
Household Furnishings Stores, Other	6239	$2.05	-	$2.05
Household Furnishings, Wholesale, Other	5439	$1.07	-	$1.07
Household Furniture Industries, Other	2619	$3.15	-	$3.15
Household Furniture Stores (With Appliances and Furnishings)	6211	$2.05	-	$2.05
Household Furniture Stores (Without Appliances and Furnishings)	6212	$2.05	-	$2.05
Household Furniture, Wholesale	5421	$1.07	-	$1.07
Household Products of Textile Materials Industry	1993	$2.75	-	$2.75
Housing Administration, Federal Government	8174	$0.27	-	$0.27
Housing Administration, Local Government	8374	$3.77	-	$3.77
Housing Administration, Provincial Government	8274	$0.27	-	$0.27
Hydraulic Cement Industry	3521	$3.78	-	$3.78
Hydroelectric Power Plants and Related Structures (Except Transmission Lines)	4123	$2.32	0.17	$2.49
Hygiene Products of Textile Materials Industry	1994	$2.75	-	$2.75
Ice Cream Stand	9213	$0.95	-	$0.95
Ice Skating Facility	7512	$1.63	-	$1.63
Immigration Services	8132	$0.27	-	$0.27
Indicating, Recording and Controlling Instruments Industry	3911	$0.80	-	$0.80
Industrial and Household Chemicals, Wholesale	5971	$1.07	-	$1.07
Industrial Construction, Other	4119	$2.32	0.17	$2.49
Industrial Fastener Industry	3053	$3.04	-	$3.04
Industrial Inorganic Chemical Industries n.e.c.	3711	$1.51	-	$1.51
Industrial Machinery and Equipment Rental and Leasing	9911	$2.57	-	$2.57
Industrial Machinery, Equipment and Supplies, Wholesale	5731	$1.30	-	$1.30
Industrial Organic Chemical Industries n.e.c.	3712	$1.51	-	$1.51
Inland Fishing Industry	312	$2.89	-	$2.89
Institutional Building	4023	$2.32	0.17	$2.49
Institutional Health and Social Services n.e.c., Other	8629	$3.18	-	$3.18
Instruments and Related Products Industry, Other	3912	$0.80	-	$0.80
Insulation Work	4234	$4.29	0.31	$4.60
Insurance and Real Estate Agencies	7611	$0.67	-	$0.67
Intergovernmental Affairs Administration, Federal Government	8154	$0.27	-	$0.27
Intergovernmental Affairs Administration, Local Government	8354	$3.77	-	$3.77
Intergovernmental Affairs Administration, Provincial Government	8254	$0.27	-	$0.27
Interior and Finishing Work, Other	4279	$3.20	0.23	$3.43
International and Other Extra-Territorial Agencies	8411	$0.27	-	$0.27

Description	SIC	Industry Rate	Levy Rate	Industy Rate + Levy
International Assistance	8142	$0.27	-	$0.27
Internet Provider	4839	$0.67	-	$0.67
Internet Service Providers	4839	$0.67	-	$0.67
Interurban and Rural Transit Systems Industry	4572	$3.15	-	$3.15
Investment (Mutual) Funds	7211	$0.27	-	$0.27
Investment Companies	7214	$0.27	-	$0.27
Investment Dealers	7411	$0.27	-	$0.27
Investment Intermediaries n.e.c., Other	7299	$0.27	-	$0.27
Iron and Steel Primary Forms and Structural Shapes, Wholesale	5611	$1.56	-	$1.56
Iron and Steel Products, Wholesale, Other	5612	$1.56	-	$1.56
Iron Foundries	2941	$3.04	-	$3.04
Iron Mines	617	$3.04	-	$3.04
Janitorial Services	9953	$2.75	-	$2.75
Jewellery and Silverware Industry	3921	$0.80	-	$0.80
Jewellery and Watches, Wholesale	5961	$1.07	-	$1.07
Jewellery Stores	6561	$0.67	-	$0.67
Labour and Employment Services, Federal Government	8131	$0.27	-	$0.27
Labour and Employment Services, Provincial Government	8231	$0.27	-	$0.27
Labour Organizations	9841	$0.67	-	$0.67
Labour, Employment and Immigration Services, Other	8139	$0.27	-	$0.27
Land Developers	4491	$0.69	0.05	$0.74
Landscaping	4219	$2.63	0.19	$2.82
Laundry and Dry Cleaning Services, Other	9729	$1.47	-	$1.47
Lawn and Garden Centres	6522	$0.67	-	$0.67
Leather and Allied Products Industries, Other	1719	$2.75	-	$2.75
Leather Tanneries	1711	$2.75	-	$2.75
Library Services	8541	$0.67	-	$0.67
Life Insurers	7311	$0.27	-	$0.27
Lighting Fixture Industry	3331	$0.80	-	$0.80
Lignite Mines	633	$3.04	-	$3.04
Lime Industry	3581	$0.80	-	$0.80
Limestone Quarries	812	$3.04	-	$3.04
Limousine Service to Airports and Stations Industry	4575	$3.15	-	$3.15
Linen Supply	9725	$2.75	-	$2.75
Linens, Draperies and Other Textile Furnishings, Wholesale	5433	$1.07	-	$1.07
Liquor Stores	6021	$1.76	-	$1.76
Livestock Combination Farms	119	$2.75	-	$2.75

Description	SIC	Industry Rate	Levy Rate	Industy Rate + Levy
Livestock, Field Crop and Horticultural Combination Farms	171	$1.52	-	$1.52
Livestock, Wholesale	5011	$1.07	-	$1.07
Local Credit Unions	7051	$0.27	-	$0.27
Lodging Houses and Residential Clubs	9121	$2.32	-	$2.32
Logging Industry	411	$2.49	0.07	$2.56
Lubricating Oil and Grease Industry	3612	$0.80	-	$0.80
Luggage and Leather Goods Stores	6594	$0.67	-	$0.67
Luggage, Purse and Handbag Industry	1713	$2.75	-	$2.75
Lumber, Plywood and Millwork, Wholesale	5631	$1.30	-	$1.30
Machine Shop Industry	3081	$2.05	-	$2.05
Machinery and Equipment Industries n.e.c., Other	3199	$2.05	-	$2.05
Machinery and Equipment Rental and Leasing, Other	9919	$1.47	-	$1.47
Machinery, Equipment and Supplies n.e.c., Wholesale, Other	5799	$0.27	-	$0.27
Major Appliance Industry (Electric and Non-Electric)	3321	$0.80	-	$0.80
Malt and Malt Flour Industry	1094	$2.05	-	$2.05
Management Consulting Services	7771	$0.27	-	$0.27
Manmade Fibre and Filament Yarn Industry	1811	$2.75	-	$2.75
Manufactured Products Industries n.e.c., Other	3999	$0.80	-	$0.80
Manufacturing and Light Industrial Building	4021	$2.32	0.17	$2.49
Marble Quarries	813	$3.04	-	$3.04
Marine Cargo Handling Industry	4551	$3.04	-	$3.04
Marine Salvage Industry	4553	$1.30	-	$1.30
Marine Shipping Agencies Industry	4555	$0.67	-	$0.67
Marine Towing Industry	4543	$1.30	-	$1.30
Masonry Work	4231	$4.29	0.31	$4.60
Massage Therapy Clinic	9799	$1.47	-	$1.47
Meal Services (Non-Commercial)	8646	$1.30	-	$1.30
Meat and Meat Products Industry (Except Poultry)	1011	$2.57	-	$2.57
Meat and Meat Products, Wholesale	5217	$2.57	-	$2.57
Meat Markets	6016	$1.76	-	$1.76
Mechanical Specialty Work, Other	4259	$1.80	0.13	$1.93
Media Representatives	7742	$0.27	-	$0.27
Medical Laboratories	8681	$1.30	-	$1.30
Men's and Boys' Clothing and Furnishings, Wholesale	5311	$1.07	-	$1.07
Men's and Boys' Clothing Contractors	2435	$2.75	-	$2.75
Men's and Boys' Coat Industry	2431	$2.75	-	$2.75
Men's and Boys' Pants Industry	2433	$2.75	-	$2.75

Description	SIC	Industry Rate	Levy Rate	Industy Rate + Levy
Men's and Boys' Shirt and Underwear Industry	2434	$2.75	-	$2.75
Men's and Boys' Suit and Jacket Industry	2432	$2.75	-	$2.75
Men's Clothing Stores	6121	$0.67	-	$0.67
Mental (Psychiatric) Hospitals	8614	$1.70	-	$1.70
Metal Closure and Container Industry	3042	$3.04	-	$3.04
Metal Dies, Moulds and Patterns Industry	3062	$3.04	-	$3.04
Metal Door and Window Industry	3031	$2.75	-	$2.75
Metal Fabricating Industries n.e.c., Other	3099	$2.05	-	$2.05
Metal Mines, Other	619	$3.04	-	$3.04
Metal Office Furniture Industry	2641	$3.15	-	$3.15
Metal Plumbing Fixtures and Fittings Industry	3091	$2.05	-	$2.05
Metal Tanks (Heavy Gauge) Industry	3021	$3.04	-	$3.04
Metal Valve Industry	3092	$2.05	-	$2.05
Microbrewery	1131	$0.95	-	$0.95
Milk Industry, Fluid	1041	$2.05	-	$2.05
Millwork Industries, Other	2549	$3.15	-	$3.15
Millwright and Rigging	4255	$1.80	0.13	$1.93
Mining Machinery, Equipment and Supplies, Wholesale	5722	$1.30	-	$1.30
Mixed Fertilizer Industry	3722	$1.51	-	$1.51
Mobile Home Dealers	6598	$1.63	-	$1.63
Mobile Home Industry	3244	$2.05	-	$2.05
Molybdenum Mines	615	$3.04	-	$3.04
Monument and Tombstone Dealers	6595	$0.67	-	$0.67
Mortgage Brokers	7421	$0.27	-	$0.27
Mortgage Companies, Other	7229	$0.27	-	$0.27
Mortgage Investment Companies	7221	$0.27	-	$0.27
Motels	9112	$1.63	-	$1.63
Motion Picture and Video Distribution	9612	$1.07	-	$1.07
Motion Picture and Video Production	9611	$1.07	-	$1.07
Motion Picture Exhibition, Other	9629	$1.07	-	$1.07
Motion Picture Laboratories and Video Production Facilities	9613	$1.07	-	$1.07
Motion Picture, Audio and Video Services, Other	9619	$1.07	-	$1.07
Motor Home and Travel Trailer Dealers	6321	$1.63	-	$1.63
Motor Vehicle Accessories, Parts and Assemblies Industries	3259	$2.05	-	$2.05
Motor Vehicle Engine and Engine Parts Industry	3251	$2.05	-	$2.05
Motor Vehicle Fabric Accessories Industry	3257	$2.05	-	$2.05
Motor Vehicle Glass Replacement Shops	6354	$1.63	-	$1.63

Description	SIC	Industry Rate	Levy Rate	Industy Rate + Levy
Motor Vehicle Industry	3231	$2.05	-	$2.05
Motor Vehicle Parts and Accessories, Wholesale, Other	5529	$1.30	-	$1.30
Motor Vehicle Repair Shops, Other	6359	$2.49	-	$2.49
Motor Vehicle Services n.e.c., Other	6399	$2.49	-	$2.49
Motor Vehicle Stampings Industry	3253	$2.05	-	$2.05
Motor Vehicle Steering and Suspension Parts Industry	3254	$2.05	-	$2.05
Motor Vehicle Transmission Repair and Replacement Shops	6355	$1.63	-	$1.63
Motor Vehicle Wheel and Brake Industry	3255	$2.05	-	$2.05
Motor Vehicle Wiring Assemblies Industry	3252	$2.05	-	$2.05
Motor Vehicles and Trailers, Wholesale, Other	5519	$1.30	-	$1.30
Motorcycle and Snowmobile Dealers	6323	$1.63	-	$1.63
Moving & Storage	4562	$5.19	0.18	$5.37
Moving Buildings	4499	$2.32	0.17	$2.49
Muffler Replacement Shops	6353	$2.49	-	$2.49
Museums and Archives	8551	$0.67	-	$0.67
Mushrooms	161	$1.52	-	$1.52
Musical Instrument and Sound Recording Industry	3994	$0.80	-	$0.80
Musical Instrument Stores	6551	$0.67	-	$0.67
Musical Instruments and Accessories, Wholesale	5952	$1.07	-	$1.07
Narrow Fabric Industry	1991	$2.75	-	$2.75
Natural Fibres Processing and Felt Products Industry	1911	$2.75	-	$2.75
Natural Gas Pipeline Transport Industry	4611	$0.67	-	$0.67
Newspaper, Magazine and Periodical (Combined Publishing and Printing)	2841	$1.07	-	$1.07
Newsprint Industry	2712	$1.47	-	$1.47
Newsprint, Wholesale	5921	$1.07	-	$1.07
Nickel-Copper Mines	613	$3.04	-	$3.04
Non-Alcoholic Beverages, Wholesale	5221	$3.15	-	$3.15
Non-Clerical Personnel Suppliers	7711	$1.37	-	$1.37
Non-Commercial Trailer Industry	3243	$2.05	-	$2.05
Non-Current Carrying Wiring Devices Industry	3392	$0.80	-	$0.80
Non-Ferrous Metal and Metal Products, Wholesale	5613	$1.56	-	$1.56
Non-Institutional Health Services, Other	8639	$1.30	-	$1.30
Non-Institutional Social Services, Other	8649	$1.30	-	$1.30
Non-Metal Mines (Except Coal), Other	629	$3.04	-	$3.04
Non-Metallic Mineral Insulating Materials Industry	3594	$0.80	-	$0.80
Non-Metallic Mineral Products Industries n.e.c., Other	3599	$0.80	-	$0.80
Non-Scheduled Air Transport, Chartered, Industry	4512	$1.47	-	$1.47

Description	SIC	Industry Rate	Levy Rate	Industy Rate + Levy
Non-Scheduled Air Transport, Specialty, Industry	4513	$1.47	-	$1.47
Notions and Other Dry Goods, Wholesale	5329	$1.07	-	$1.07
Nursery Products	163	$1.52	-	$1.52
Nursing Homes	8621	$4.67	-	$4.67
Nursing Stations and Outpost Hospitals	8616	$1.70	-	$1.70
Occupational Clothing Industry	2492	$2.75	-	$2.75
Office and Store Machinery, Equipment and Supplies, Whole	5791	$0.27	-	$0.27
Office Furniture and Machinery Rental and Leasing	9913	$1.47	-	$1.47
Office Furniture Industries, Other	2649	$3.15	-	$3.15
Office, Store and Business Machine Industries, Other	3369	$0.80	-	$0.80
Offices of Architects	7751	$0.27	-	$0.27
Offices of Chartered and Certified Accountants	7731	$0.27	-	$0.27
Offices of Chiropractors and Osteopaths	8661	$0.67	-	$0.67
Offices of Dentists, General Practice	8653	$0.67	-	$0.67
Offices of Dentists, Specialists	8654	$0.67	-	$0.67
Offices of Denturists	8668	$0.67	-	$0.67
Offices of Engineers	7752	$0.27	-	$0.27
Offices of Lawyers and Notaries	7761	$0.27	-	$0.27
Offices of Nurses, Practical	8663	$0.67	-	$0.67
Offices of Nurses, Registered	8662	$7.10	-	$7.10
Offices of Nutritionists-Dietitians	8664	$0.67	-	$0.67
Offices of Optometrists	8666	$0.67	-	$0.67
Offices of Other Health Practitioners n.e.c.	8669	$0.67	-	$0.67
Offices of Other Social Service Practitioners	8679	$0.67	-	$0.67
Offices of Physicians and Surgeons, Specialists	8652	$0.67	-	$0.67
Offices of Physicians, General Practice	8651	$0.67	-	$0.67
Offices of Physiotherapists-Occupational Therapists	8665	$0.67	-	$0.67
Offices of Podiatrists and Chiropodists	8667	$0.67	-	$0.67
Offices of Psychologists	8671	$0.67	-	$0.67
Offices of Social Workers	8672	$0.67	-	$0.67
Oilseed Farms (Except Corn)	133	$1.52	-	$1.52
Operators of Non-Residential Buildings	7512	$1.63	-	$1.63
Operators of Residential Buildings and Dwellings	7511	$1.63	-	$1.63
Ophthalmic Goods Industry	3914	$0.80	-	$0.80
Opticians' Shops	6592	$0.67	-	$0.67
Ornamental and Architectural Metal Products Industries, Other	3039	$2.75	-	$2.75
Ornamental and Miscellaneous Fabricated Metal Installation	4292	$2.55	0.18	$2.73

Description	SIC	Industry Rate	Levy Rate	Industy Rate + Levy
Other Trapping	339	$2.75	-	$2.75
Outdoor Display and Billboard Advertising	7743	$0.67	-	$0.67
Outdoor Motion Picture Theatres	9622	$1.07	-	$1.07
Outfitters (Hunting and Fishing Camps)	9141	$1.63	-	$1.63
Paint and Body Repair Shops	6352	$1.63	-	$1.63
Paint and Varnish Industry	3751	$1.51	-	$1.51
Paint, Glass and Wallpaper Stores	6532	$2.05	-	$2.05
Paint, Glass and Wallpaper, Wholesale	5632	$1.30	-	$1.30
Painting and Decorating Work	4275	$3.20	0.23	$3.43
Paper and Paper Products, Wholesale, Other	5929	$1.07	-	$1.07
Paper Bag Industry	2733	$1.52	-	$1.52
Paper Consumer Products Industry	2793	$1.52	-	$1.52
Paper Industries, Other	2719	$1.52	-	$1.52
Paperboard Industry	2713	$1.52	-	$1.52
Parking Lots and Parking Garages	9991	$1.47	-	$1.47
Particle Board Industry	2592	$3.15	-	$3.15
Patent Medicine and Toiletries Stores	6032	$0.67	-	$0.67
Pavement Marking	4275	$3.20	0.23	$3.43
Paving, Asphalt	4216	$2.63	0.19	$2.82
Peat Industry	622	$3.04	-	$3.04
Personal and Household Services n.e.c., Other	9799	$1.47	-	$1.47
Personnel Suppliers	7712	$0.67	-	$0.67
Pet Stores	6596	$0.67	-	$0.67
Petroleum and Coal Products Industries, Other	3699	$0.80	-	$0.80
Petroleum Products, Wholesale	5111	$3.04	-	$3.04
Pharmaceutical and Medicine Industry	3741	$1.51	-	$1.51
Pharmacies	6031	$0.67	-	$0.67
Photographers	9931	$1.47	-	$1.47
Photographic Equipment and Supplies, Wholesale	5951	$1.07	-	$1.07
Piece Goods, Wholesale	5321	$1.07	-	$1.07
Piledriving Work	4221	$4.29	0.31	$4.60
Piloting Service, Water Transport Industry	4554	$1.30	-	$1.30
Pipeline Transport Industries, Other	4619	$0.67	-	$0.67
Plastering and Stucco Work	4271	$3.20	0.23	$3.43
Plastic and Synthetic Resin Industry	3731	$1.51	-	$1.51
Plastic Bag Industry	1691	$1.72	-	$1.72
Plastic Film and Sheeting Industry	1631	$1.90	-	$1.90

Description	SIC	Industry Rate	Levy Rate	Industy Rate + Levy
Plastic Parts and Accessories For Motor Vehicles Industry	3256	$2.05	-	$2.05
Plastic Pipe and Pipe Fittings Industry	1621	$1.90	-	$1.90
Plastic Products Industries n.e.c., Other	1699	$5.52	-	$5.52
Plate Work Industry	3022	$3.04	-	$3.04
Platemaking, Typesetting and Bindery Industry	2821	$1.07	-	$1.07
Plumbing	4241	$2.13	0.15	$2.28
Plumbing, Heating and Air Conditioning Equipment and Supplies, Wholesale	5622	$1.30	-	$1.30
Police Services, Federal Government	8123	$0.27	-	$0.27
Police Services, Local Government	8323	$3.77	-	$3.77
Police Services, Provincial Government	8223	$0.27	-	$0.27
Political Organizations	9851	$0.67	-	$0.67
Postal Service Industry	4841	$5.52	-	$5.52
Post-Secondary Non-University Education	8521	$0.67	-	$0.67
Potash Mines	624	$3.04	-	$3.04
Potato Chip, Pretzel and Popcorn Industry	1093	$2.05	-	$2.05
Potato Farms	138	$1.52	-	$1.52
Poultry and Egg Farms	114	$2.75	-	$2.75
Poultry and Eggs, Wholesale	5214	$2.57	-	$2.57
Poultry Products Industry	1012	$6.86	-	$6.86
Poultry Services	213	$6.86	-	$6.86
Power and Telecommunication Transmission Lines	4124	$2.32	0.17	$2.49
Power Boiler and Heat Exchanger Industry	3011	$3.04	-	$3.04
Power Laundries and/or Dry Cleaners	9721	$1.47	-	$1.47
Power Plants (Except Hydroelectric)	4111	$2.32	0.17	$2.49
Precast Concrete Installation	4225	$4.29	0.31	$4.60
Precious Metal Secondary Refining Industry	3922	$0.80	-	$0.80
Pre-Engineered Metal Buildings Industry (Except Portable)	3023	$3.04	-	$3.04
Prefabricated Portable Metal Buildings Industry	3032	$2.75	-	$2.75
Prefabricated Wooden Buildings Industry	2541	$3.52	-	$3.52
Prepared Flour Mixes and Prepared Cereal Foods Industry	1052	$2.05	-	$2.05
Primary Glass and Glass Containers Industry	3561	$0.80	-	$0.80
Primary Production of Aluminum Industry	2951	$3.04	-	$3.04
Primary Smelting and Refining of Non-Ferrous Metal Industry	2959	$3.04	-	$3.04
Primary Steel Industries, Other	2919	$3.04	-	$3.04
Printing Ink Industry	3791	$1.51	-	$1.51
Printing, Business Forms	2811	$1.07	-	$1.07
Printing, Other Commercial	2819	$1.07	-	$1.07

Description	SIC	Industry Rate	Levy Rate	Industy Rate + Levy
Private Households	9741	$1.47	-	$1.47
Process Piping Work	4251	$1.80	0.13	$1.93
Products n.e.c., Wholesale, Other	5999	$1.07	-	$1.07
Professional Athletes and Promoters on Own Account	9642	$1.07	-	$1.07
Professional Health and Social Service Membership Associations	9831	$0.67	-	$0.67
Professional Machinery, Equipment and Supplies, Wholesale	5793	$0.27	-	$0.27
Professional Membership Associations, Other	9839	$0.67	-	$0.67
Professional Sports Clubs	9641	$1.07	-	$1.07
Project Management, Construction	4411	$0.69	0.05	$0.74
Property and Casualty Insurers, Other	7339	$0.27	-	$0.27
Property Management, Commercial	7512	$1.63	-	$1.63
Property Management, Residential	7511	$1.63	-	$1.63
Protective Services, Federal Government, Other	8129	$0.27	-	$0.27
Protective Services, Local Government, Other	8329	$3.77	-	$3.77
Protective Services, Provincial Government, Other	8229	$0.27	-	$0.27
Public Health Clinics-Community Health Centres	8635	$1.30	-	$1.30
Public Health Laboratories	8684	$1.30	-	$1.30
Publishing Industries, Other	2839	$1.07	-	$1.07
Publishing, Books	2831	$1.07	-	$1.07
Pulp Industry	2711	$1.47	-	$1.47
Race Tracks, Other	9644	$1.07	-	$1.07
Radio Broadcasting Industry	4811	$0.67	-	$0.67
Radiological Laboratories	8682	$1.30	-	$1.30
Railroad Rolling Stock Industry	3261	$2.05	-	$2.05
Railway Transport Industry	4531	$2.49	-	$2.49
Ready-Mix Concrete Industry	3551	$3.87	0.28	$4.15
Real Estate Investment Trusts	7222	$0.27	-	$0.27
Real Estate Operators, Other	7599	$1.63	-	$1.63
Record and Tape Stores	6552	$0.67	-	$0.67
Record Player, Radio and Television Receiver Industry	3341	$0.80	-	$0.80
Recreation and Culture Administration, Federal Government	8164	$0.27	-	$0.27
Recreation and Culture Administration, Local Government	8364	$3.77	-	$3.77
Recreation and Culture Administration, Provincial Government	8264	$0.27	-	$0.27
Recreation and Vacation Camps, Other	9149	$1.63	-	$1.63
Recreational Vehicle Dealers, Other	6329	$1.63	-	$1.63
Recycling Depot	5992	$1.07	-	$1.07
Refined Petroleum Products Industry (Except Lubricating Oil and Grease)	3611	$0.80	-	$0.80

Description	SIC	Industry Rate	Levy Rate	Industy Rate + Levy
Refractories Industry	3591	$0.80	-	$0.80
Refrigerated Trucking	4569	$4.27	0.15	$4.42
Refrigerated Warehousing Industry	4791	$1.76	-	$1.76
Refrigeration Work	4253	$1.80	0.13	$1.93
Regional Planning and Development Administration, Federal Government	8175	$0.27	-	$0.27
Regional Planning and Development Administration, Local Government	8375	$3.77	-	$3.77
Regional Planning and Development Administration, Provincial Government	8275	$0.27	-	$0.27
Regular Motion Picture Theatres	9621	$1.07	-	$1.07
Regulatory Services, Federal Government	8125	$0.27	-	$0.27
Regulatory Services, Local Government	8325	$3.77	-	$3.77
Regulatory Services, Provincial Government	8225	$0.27	-	$0.27
Rehabilitation Hospitals	8612	$3.18	-	$3.18
Religious Organizations	9811	$0.67	-	$0.67
Renovations, Residential	4013	$3.68	0.27	$3.95
Repair Services n.e.c., Other	9949	$1.47	-	$1.47
Research Administration, Federal Government	8176	$0.27	-	$0.27
Research Administration, Provincial Government	8276	$0.27	-	$0.27
Residential Renovation	4013	$3.68	0.27	$3.95
Residential Swimming Pool Installation	4293	$2.55	0.18	$2.73
Resilient Flooring and Carpet Work	4278	$3.20	0.23	$3.43
Resource Conservation and Industrial Development Administration, Federal Government	8172	$0.27	-	$0.27
Resource Conservation and Industrial Development Administration, Local Government	8372	$3.77	-	$3.77
Resource Conservation and Industrial Development Administration, Provincial Government	8272	$0.27	-	$0.27
Restaurants, Licensed	9211	$0.95	-	$0.95
Restaurants, Unlicensed (Including Drive-Ins)	9212	$0.95	-	$0.95
Retail Stores n.e.c., Other	6599	$0.67	-	$0.67
Retirement Savings Funds	7212	$0.27	-	$0.27
Rolled, Cast and Extruded Non-Ferrous Metal Products Industries	2999	$3.04	-	$3.04
Roller Skating Facilities	9695	$1.07	-	$1.07
Roof Shingling	4235	$4.29	0.31	$4.60
Roofing, Sheet Metal	4236	$4.29	0.31	$4.60
Rough and Framing Carpentry	4226	$4.31	0.31	$4.62
Rubber Hose and Belting Industry	1521	$3.49	-	$3.49
Rubber Products Industries, Other	1599	$3.49	-	$3.49
Sales Finance Companies	7121	$0.27	-	$0.27
Salt Mines	625	$3.04	-	$3.04
Salt Water Fishing Industry	311	$2.89	-	$2.89

Description	SIC	Industry Rate	Levy Rate	Industy Rate + Levy
Sand and Gravel Pits	821	$3.04	-	$3.04
Sandstone Quarries	814	$3.04	-	$3.04
Sawmill and Planing Mill Products Industry (Except Shingles and Shakes)	2512	$5.09	0.15	$5.24
Sawmill and Woodworking Machinery Industry	3193	$2.05	-	$2.05
Scheduled Air Transport Industry	4511	$1.47	-	$1.47
School Bus Operations Industry	4573	$3.15	-	$3.15
Scientific and Technical Services, Other	7759	$0.27	-	$0.27
Secondhand Goods, Wholesale (Except Machinery and Automotive)	5992	$1.07	-	$1.07
Secondhand Merchandise Stores n.e.c.	6591	$3.15	-	$3.15
Security and Investigation Services	7791	$2.26	-	$2.26
Seeds and Seed Processing, Wholesale	5932	$1.07	-	$1.07
Segregated Funds	7213	$0.27	-	$0.27
Self-Serve Laundries and/or Dry Cleaners	9723	$1.47	-	$1.47
Septic System Installation	4213	$2.63	0.19	$2.82
Service Industries Incidental to Air Transport, Other	4529	$1.47	-	$1.47
Service Industries Incidental to Crude Petroleum and Natural Gas, Other	919	$2.75	-	$2.75
Service Industries Incidental to Mining, Other	929	$2.75	-	$2.75
Service Industries Incidental to Transportation n.e.c., Other	4599	$4.19	-	$4.19
Service Industries Incidental to Water Transport, Other	4559	$1.30	-	$1.30
Service Industry Incidental to Railway Transport	4532	$2.49	-	$2.49
Service Machinery, Equipment and Supplies, Wholesale	5792	$0.27	-	$0.27
Services Incidental to Agricultural Crops, Other	229	$1.52	-	$1.52
Services Incidental to Agriculture n.e.c., Other	239	$1.52	-	$1.52
Services Incidental to Construction n.e.c., Other	4499	$2.32	0.17	$2.49
Services Incidental to Fishing	321	$5.09	-	$5.09
Services Incidental to Livestock and Animal Specialties	219	$2.75	-	$2.75
Services n.e.c., Other	9999	$0.67	-	$0.67
Services to Buildings and Dwellings, Other	9959	$2.75	-	$2.75
Shale Quarries	815	$3.04	-	$3.04
Sheep and Goat Farms	115	$2.75	-	$2.75
Sheet Metal and Built-up Roofing	4236	$4.29	0.31	$4.60
Sheet Metal and Other Duct Work	4244	$2.13	0.15	$2.28
Sheltered Workshops	8644	$1.30	-	$1.30
Shingle and Shake Industry	2511	$5.09	-	$5.09
Ship Chartering Industry	4544	$1.30	-	$1.30
Shipbuilding and Repair Industry	3271	$2.88	-	$2.88
Shoe Repair	9791	$1.47	-	$1.47

Description	SIC	Industry Rate	Levy Rate	Industy Rate + Levy
Shoe Stores	6111	$0.67	-	$0.67
Siding Work	4232	$4.29	0.31	$4.60
Sign and Display Industry	3971	$0.80	-	$0.80
Silver-Lead-Zinc Mines	614	$3.04	-	$3.04
Silviculture	511	$2.49	0.07	$2.56
Single Family Housing	4011	$3.68	0.27	$3.95
Site Work, Other	4219	$2.63	0.19	$2.82
Skiing Facilities	9653	$1.07	-	$1.07
Small Electrical Appliance Industry	3311	$0.80	-	$0.80
Small-Grain Farms (Except Wheat)	132	$1.52	-	$1.52
Snowplowing	4564	$3.18	0.11	$3.29
Soap and Cleaning Compounds Industry	3761	$1.51	-	$1.51
Social Rehabilitation Services	8647	$1.30	-	$1.30
Social Service Administration, Federal Government	8162	$0.27	-	$0.27
Social Service Administration, Local Government	8362	$3.77	-	$3.77
Social Service Administration, Provincial Government	8262	$0.27	-	$0.27
Social Service Planning and Advocacy Agencies	8694	$0.67	-	$0.67
Soft Drink Industry	1111	$0.95	-	$0.95
Software Development	7721	$0.27	-	$0.27
Softwood Veneer and Plywood Industry	2522	$5.09	-	$5.09
Soil Preparation, Planting and Cultivating Services	221	$1.52	-	$1.52
Sound Recording Services	9614	$1.07	-	$1.07
Specialty Hospitals, Other	8619	$1.70	-	$1.70
Sporting Goods Industry	3931	$0.80	-	$0.80
Sporting Goods Stores	6541	$0.67	-	$0.67
Sports and Recreation Clubs, Other	9659	$1.07	-	$1.07
Spun Yarn and Woven Cloth Industries, Other	1829	$2.75	-	$2.75
Stamped and Pressed Metal Products Industries, Other	3049	$3.04	-	$3.04
Stationery and Office Supplies, Wholesale	5922	$1.07	-	$1.07
Stationery Paper Products Industry	2792	$1.52	-	$1.52
Steel Foundries	2912	$3.04	-	$3.04
Steel Pipe and Tube Industry	2921	$3.04	-	$3.04
Steel Reinforcing	4223	$4.29	0.31	$4.60
Stevedoring	4551	$3.04	-	$3.04
Stock Brokers	7412	$0.27	-	$0.27
Stock Exchanges	7431	$0.27	-	$0.27
Storage and Warehousing Industries n.e.c., Other	4799	$1.76	-	$1.76

Description	SIC	Industry Rate	Levy Rate	Industy Rate + Levy
Structural and Related Work, Other	4229	$4.29	0.31	$4.60
Structural Concrete Products Industry	3542	$3.78	-	$3.78
Structural Steel Erection	4227	$4.29	0.31	$4.60
Subbituminous Coal Mines (Strip Mines)	632	$3.04	-	$3.04
Sugar and Chocolate Confectionery Industry	1083	$2.05	-	$2.05
Supermarkets	6011	$1.76	-	$1.76
Surveying	7759	$0.27	-	$0.27
Sweater Industry	2491	$2.75	-	$2.75
Take-Out Food Services	9213	$0.95	-	$0.95
Taverns, Bars and Night Clubs	9221	$0.95	-	$0.95
Taxation Administration, Federal Government	8153	$0.27	-	$0.27
Taxation Administration, Local Government	8353	$3.77	-	$3.77
Taxation Administration, Provincial Government	8253	$0.27	-	$0.27
Taxicab Industry	4581	$3.15	-	$3.15
Tea and Coffee Industry	1091	$2.05	-	$2.05
Telecommunication Carriers Industry	4821	$0.67	-	$0.67
Telecommunication Equipment Industry	3351	$0.80	-	$0.80
Telecommunication Industries, Other	4839	$0.67	-	$0.67
Telephone Answering Services	7795	$0.27	-	$0.27
Television Broadcasting Industry	4812	$0.67	-	$0.67
Television, Radio and Stereo Stores	6222	$2.05	-	$2.05
Terrazzo and Tile Work	4276	$3.20	0.23	$3.43
Textile Products Industries n.e.c., Other	1999	$2.75	-	$2.75
Theatrical and Staged Entertainment Services, Other	9639	$1.07	-	$1.07
Thermal Insulation Work	4256	$1.80	0.13	$1.93
Ticket and Travel Agencies	9961	$1.07	-	$1.07
Tile and Terrazzo Work	4276	$3.20	0.23	$3.43
Tire and Tube Industry	1511	$3.49	-	$3.49
Tire Cord Fabric Industry	1995	$2.75	-	$2.75
Tire, Battery, Parts and Accessories Stores	6342	$1.63	-	$1.63
Tires and Tubes, Wholesale	5521	$1.30	-	$1.30
Tobacco Farms	137	$1.52	-	$1.52
Tobacco Products, Wholesale	5241	$1.07	-	$1.07
Toilet Preparations Industry	3771	$1.51	-	$1.51
Toilet Soaps and Preparations, Wholesale	5232	$1.07	-	$1.07
Tour Wholesalers and Operators	9962	$1.07	-	$1.07
Tourist Courts and Cabins	9113	$1.63	-	$1.63

Description	SIC	Industry Rate	Levy Rate	Industy Rate + Levy
Toy and Hobby Stores	6581	$0.67	-	$0.67
Toys and Games Industry	3932	$0.80	-	$0.80
Toys, Novelties and Fireworks, Wholesale	5941	$1.07	-	$1.07
Trade Work n.e.c., Other	4299	$2.55	0.18	$2.73
Traffic Control	4499	$2.32	0.17	$2.49
Transportation Administration, Local Government	8371	$3.77	-	$3.77
Transportation and Communication Administration, Federal Government	8171	$0.27	-	$0.27
Transportation and Communication Administration, Provincial Government	8271	$0.27	-	$0.27
Transportation Equipment Industries, Other	3299	$2.88	-	$2.88
Transportation Industries n.e.c., Other	4589	$3.15	-	$3.15
Truck and Bus Body Industry	3241	$2.05	-	$2.05
Truck Transport Industries, Other	4569	$4.27	0.15	$4.42
Trucking, Bulk Liquids	4563	$3.10	0.11	$3.21
Trucking, Forest Products	4565	$4.19	0.13	$4.32
Trucking, General Freight	4561	$4.27	0.15	$4.42
Trucking, Sand and Gravel	4564	$3.18	0.11	$3.29
Trucks and Buses, Wholesale	5512	$2.49	-	$2.49
Trust Companies	7031	$0.27	-	$0.27
Trusteed Pension Funds	7291	$0.27	-	$0.27
Turbine and Mechanical Power Transmission Equipment Industry	3194	$2.05	-	$2.05
University Education	8531	$0.67	-	$0.67
Upholstered Household Furniture Industry	2612	$3.15	-	$3.15
Upholstery and Coil Spring Industry	3051	$3.04	-	$3.04
Uranium Mines	616	$3.04	-	$3.04
Urban Transit Systems Industry	4571	$7.02	-	$7.02
Used Goods Moving and Storage Industry	4562	$5.19	0.18	$5.37
Utility Industries n.e.c., Other	4999	$3.78	-	$3.78
Valet Services, Pressing and/or Repair	9724	$1.47	-	$1.47
Vegetable Farms, Other	152	$1.52	-	$1.52
Vegetable Oil Mills (Except Corn Oil)	1061	$2.05	-	$2.05
Vending Machine Operators	6911	$0.67	-	$0.67
Venture Capital Companies	7125	$0.27	-	$0.27
Veterinary Services	211	$2.75	-	$2.75
Volunteer Fire Departments	8327	$1.07	-	$1.07
Wafer Board Industry	2593	$3.15	-	$3.15
Waste Materials, Wholesale, Other	5919	$3.15	-	$3.15
Watch and Jewellery Repair Shops	6562	$0.67	-	$0.67

Description	SIC	Industry Rate	Levy Rate	Industy Rate + Levy
Water Systems Industry	4931	$3.77	-	$3.77
Water Transport Industries, Other	4549	$1.30	-	$1.30
Water Well Drilling	4212	$2.63	0.19	$2.82
Waterworks and Sewage Systems	4122	$2.32	0.17	$2.49
Welding	9942	$2.05	-	$2.05
Well Drilling, Water	4212	$2.63	0.19	$2.82
Wet Heating and Air Conditioning Work	4243	$2.13	0.15	$2.28
Wharf Repair Work	4129	$2.32	0.17	$2.49
Wheat Farms	131	$1.52	-	$1.52
Window Cleaning Services	9952	$2.75	-	$2.75
Wine Industry	1141	$0.95	-	$0.95
Wine Stores	6022	$1.76	-	$1.76
Wire and Wire Rope Industry	3052	$3.04	-	$3.04
Wire Products Industries, Other	3059	$3.04	-	$3.04
Women's and Children's Hosiery, Underwear and Apparel Accessories, Wholesale	5313	$1.07	-	$1.07
Women's Blouse and Shirt Industry	2444	$2.75	-	$2.75
Women's Clothing Contractors	2445	$2.75	-	$2.75
Women's Clothing Stores	6131	$0.67	-	$0.67
Women's Coat and Jacket Industry	2441	$2.75	-	$2.75
Women's Dress Industry	2443	$2.75	-	$2.75
Women's Sportswear Industry	2442	$2.75	-	$2.75
Women's, Misses' and Children's Outerwear, Wholesale	5312	$1.07	-	$1.07
Wood Industries n.e.c., Other	2599	$3.15	-	$3.15
Wood Preservation Industry	2591	$3.15	-	$3.15
Wooden Box and Pallet Industry	2561	$3.15	0.09	$3.24
Wooden Door and Window Industry	2543	$3.15	-	$3.15
Wooden Household Furniture Industry	2611	$3.15	-	$3.15
Wooden Kitchen Cabinet and Bathroom Vanity Industry	2542	$3.15	-	$3.15
Wool Yarn and Woven Cloth Industry	1821	$2.75	-	$2.75
Wrecking and Demolition	4211	$2.63	0.19	$2.82

WCB NOVA SCOTIA

Toll-Free	**1-800-870-3331**
Email	**info@wcb.ns.ca**
Website	**wcb.ns.ca**
LinkedIn	**@WCB Nova Scotia**

Halifax Office
200-137 Venture Run
Dartmouth, NS B3B 0L9

Sydney Office
101-404 Charlotte Street
Sydney, NS B1P 1E2