

wcb

Saskatchewan  
Workers'  
Compensation  
Board



# 2020 Rate Classification of Industries



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Premium assessment rates  
(per \$100 of payroll)

Average premium rate \$1.17

Minimum annual premium of \$100

Maximum assessable wage \$88,906

Minimum personal coverage \$23,546

Effective January 1, 2020

## CLASSIFICATION OF INDUSTRIES

The Saskatchewan WCB uses 10 rate classes to determine employer premiums.

<b>CLASS</b>	<b>Industry description</b>
CLASS A	Agriculture
CLASS B	Building Construction
CLASS C	Commodity - Wholesale - Retail
CLASS D	Development - Mineral Resources
CLASS G	Government and Municipal
CLASS M	Manufacturing and Processing
CLASS R	Road Construction
CLASS S	Service Industry
CLASS T	Transportation, Warehousing
CLASS U	Utility Operations

These classes are made up of 50 rate codes.

A rate code has 3 digits, with the class being identified first.

Premium assessment rates are set annually at the rate code level.

## PREMIUM ASSESSMENT RATES

EFFECTIVE JANUARY 1, 2020

### Rate per \$100 of payroll

Employers are classified by industry into a 5-digit code, comprised of 3 digits for the rate code and 2 digits for the subcode.

The Act cited in this booklet refers to *The Saskatchewan Workers' Compensation Act, 2013*.

### Online accounts

Visit our website at [www.wcbsask.com](http://www.wcbsask.com) to view your firm's general account information.

## CLASS A AGRICULTURE

### Rate code A11 – Light agricultural operations

**subcodes:**

- 01 Artificial insemination
- 02 Poultry farming (voluntary)
- 03 Tree or shrub nurseries, greenhouses
- 06 Commercial fishing (voluntary)
- 07 Trapping (voluntary)
- 08 Fur farming (voluntary)
- 09 Wild rice growing (voluntary)
- 10 Fish hatcheries (voluntary)
- 11 Mushroom farming, cannabis growing
- 12 Market gardening
- 14 Piggery (voluntary)
- 15 Honey processing and apiaries
- 16 Operation of feedlots or other livestock yards (voluntary)
- 17 Operation of stockyards with railway entry
- 18 Auctioneering of livestock and machinery
- 19 Garden tilling, lawn maintenance, horticulture
- 20 Riding academies, stables
- 22 Tree planting

Premium rate .....\$2.45

### Rate code A21 – Farming and ranching

**subcodes:**

- 01 Grain or mixed farming (voluntary)
- 02 Ranching, dairy farming (voluntary)
- 03 Grazing co-operatives (voluntary)
- 04 Custom harvesting (voluntary), sod farming,  
other farming not voluntary
- 06 Fertilizer and chemical application
- 07 Vegetation control, mosquito and tree spraying

Premium rate .....\$1.38

### Rate code A31 – Grain elevators and inland terminals

**subcodes:**

- 01 Operation of grain elevators, inland terminals  
and grain handlers

Premium rate .....\$0.61

## CLASS B BUILDING CONSTRUCTION

### Rate code B11 – Construction trades

**subcodes:**

- 01 Plumbing, heating, roto-rooter service, air conditioning,  
furnace repair and service, sewer and water maintenance
- 02 Dairy equipment installation, livestock feeding equipment  
installation
- 03 Fire sprinkler installation
- 04 Commercial kitchen and cafeteria equipment installation
- 05 All electrical work, solar panel installation
- 07 Mechanical sheet metal work and duct work
- 09 General mechanical contracting offering a combination  
of all related trades
- 10 Refrigeration exclusively
- 11 Manual chimney sweeps

- 16 Swimming pool installation, residential and commercial
- 18 TV and radio antenna erection, lightning rod installation and wind velocity monitoring
- 21 Satellite dish system installation
- 24 Overhead door installation
- 26 Vacuum systems installation
- 27 On-site cabinet making and installation, including incidental shop fabrication as a business

Premium rate .....\$1.64

### Rate code B12 – Residential construction

**subcodes:**

- 01 Painting, sandblasting, decorating, wallcovering, spraytex, stippling
- 02 Acoustic ceilings, residential and other interior renovations, metal studs, movable partitions, handyman service, carpentry, disaster recovery
- 03 Home owner construction for self (voluntary)
- 04 Residential construction
- 05 Project management and construction
- 07 Insulation installation and removal, including mechanical blown rigid plus rock wool, excluding roof insulation
- 12 Marina and wharf construction
- 13 Window cleaning as a business
- 14 Service station maintenance and renovations
- 15 Install fire escapes and iron stairs, miscellaneous metal installation, playground apparatus installation, stage construction and assembly
- 16 Industrial maintenance, bit or blade sharpening at industrial sites
- 17 Dampproofing
- 18 Steam cleaning of buildings
- 20 Fence erection
- 21 Stuccoing and plastering
- 22 Outdoor sign erection, advertising, display work and sign painting including erection
- 23 Elevator and escalator installation
- 24 Siding application, eavestroughing, soffits, fascia, custom flashing and cladding
- 26 Framing
- 27 Construction of wood frame farm buildings

Premium rate .....\$2.69

### Rate code B13 – Commercial, industrial construction

**subcodes:**

- 01 Installation of flooring, linoleum, tile, carpeting and mosaic tile
- 04 Door, window and glass installation, commercial glazing
- 05 Erection of metal bins, granaries, commercial and non-commercial quonsets, feed and storage installation
- 07 Paving stone installation
- 08 Construction of grain elevators and inland terminals
- 09 Greenhouse construction and installation
- 10 Caisson work and pile driving
- 11 Underwater work incidental with industry subject to the Act
- 12 Industrial construction, such as boilers, conveyors' scales, mine buildings, oilfield construction, oil derricks, silos, water towers, tanks, filtration and sewage plants, pumping stations, compressor stations, refinery stations, treater houses, dragline erection, chimney stacks, tower construction and services, industrial plant work, industrial pipefitting, wind turbine installation and repair
- 13 Precast concrete erection

- 14 Concrete work, cement finishing, guniting, grouting, pargetting, reinforcing steel, placing mesh and other steel specialties
- 15 Concrete reservoirs, concrete bridge approaches
- 16 Drywall including boarding, taping and incidental spraytex, stippling, metal studs and acoustic ceilings
- 17 Commercial construction and renovations, such as institutions, apartment buildings, office buildings, etc.
- 18 Bricklaying and masonry, marble and stone setting
- 20 Roofing, shingle, tar and gravel, asphalt, metal and roof insulation
- 21 Scaffolding
- 22 Structural steel

Premium rate .....\$1.89

## CLASS C COMMODITY – WHOLESALE – RETAIL

### Rate code C12 – Light commodity marketing

**subcodes:**

- 01 Dry goods, clothing stores, milliners, wig shops, leather goods, shoe stores (including repair), safety supplies, medical supplies
- 02 Tailoring and seamstressing, sewing machine sales and service
- 03 Stationery, book stores, jewellery, music stores, photo and film stores, news vendor, variety, craft and hobby shops, giftware, video rentals, art gallery, clock manufacturing and repair, picture framing and sales
- 04 Piano tuning
- 05 Florists, interior landscaping
- 06 Trophies and medals
- 07 Handicraft sales
- 08 Tobacco and vape stores, health foods, health aid vending, cannabis retail
- 09 Pool halls, bowling alleys, indoor recreational facilities
- 10 Theatres
- 11 Paint and wallpaper
- 12 Veterinary supplies, pet shops, garden and seed supplies
- 13 Retail drugs and pharmacies
- 14 Barbering supplies
- 15 Liquor vendors, beer and wine stores, sale of beer and wine making supplies
- 16 Non-institutional social services, second-hand merchandise stores
- 17 Computer sales and service, business machines, office equipment, school supplies, inventory work
- 18 Optical outlets, hearing aids
- 20 Pharmaceutical preparations and manufacturing, manufacture of plastic items
- 21 Bookbinding
- 22 Electronic component assembly
- 23 Graphic design
- 24 Advertising and communications agencies
- 25 Newspaper and other publishing, without on-site printing

Premium rate .....\$0.62

### Rate code C32 – Medium commodities

**subcodes:**

- 01 Grocery with meats
- 02 Appliance repair, sharpening service, bit sales and service

- 03 Fire extinguisher sales and service
- 04 Electric and gas fixture sales, service and repair
- 05 Cleaning supplies, bathtub repairs and refinishing
- 06 Light retail and wholesale
- 07 Oilfield equipment and supplies (sales only)
- 08 Plumbing and heating supplies, swimming pools (sales only)
- 09 Carpet and floor covering sales (no installation)
- 10 Department stores
- 11 Manufacture of clothing, tents, awnings and protective covering
- 12 Hardware, locksmith
- 13 Vacuum cleaner sales and service
- 14 Hardware retailed by builder supplies
- 15 Commercial hatcheries
- 16 Garden centres, plant maintenance
- 17 Auto parts and accessories, auto electric parts, tire sales (no servicing), farm parts and supplies (no servicing), auto glass repair
- 18 Taxidermy
- 19 Ice cube and bottled water manufacture and distribution
- 20 Sporting goods, bicycle repair
- 21 TV and radio sales and service, car stereo installation, electronic service and repair
- 22 Satellite dish and antennae sales and service
- 23 Internal coaxial cable hook up, telephone set conversion, mobile phone sales and service
- 24 Furs and furriers
- 25 Coin-operated amusements, vending machines, coffee and popcorn vending machines, remote control cars
- 26 Pawn shops, second hand stores, antiques, lapidary work, gunsmiths and firework sales
- 27 Fruit, vegetables and confectionery stores, convenience stores with or without gas bar
- 28 Pottery, glassware
- 29 Harness, saddlery
- 30 Rubber stamps, banners and crests
- 31 Newspaper and other publishing, with on-site printing
- 32 Embossing, typesetting, printing, lithography
- 33 Advertising and display work

**Premium rate ..... \$1.06**

### **Rate code C33 – Wholesale, chain stores**

***subcodes:***

- 02 Wholesale food establishments and cannabis wholesale
- 03 Chain store food outlets
- 04 Mail order stores, bus depots
- 05 Upholstering: manufacture or refurbishing of mattresses, caskets and furniture
- 06 Venetian blind sales and installation
- 07 Butcher shops and meat markets
- 08 Draperies as a business (including installation)
- 09 Beef grading, wholesaling and grading of eggs as a business
- 10 Furniture stores
- 11 Soft water service
- 12 Advertising distribution, portable sign placement, including lettering

**Premium rate .....\$1.56**

## Rate code C41 – Co-operative associations

### subcodes:

- 01 Co-operative associations

Premium rate .....\$1.13

## Rate code C51 – Lumber yard, builders' supplies

### subcodes:

- 01 Lumber yards and builders' supplies, kitchen cabinet sales only, wholesale metal
- 02 Alarm systems, x-ray, electronic installations and instrumentation

Premium rate .....\$1.90

## Rate code C61 – Automotive, implement sales and service

### subcodes:

- 01 Auto and heavy duty truck sales and service
- 02 Wholesale implements (without service or overhaul)
- 03 Car washing, cleaning and glamourizing, glass tinting
- 04 Gas bars, self service or attendants only
- 05 Auto rental
- 06 Commercial parking lots with or without auto service, weigh scale operator
- 07 Motorized sports equipment service, motorcycles
- 08 Automotive machining, engine rebuilding
- 09 Electric motor rewinding
- 10 Small equipment rental, incidental sales and service, staging, sound and lighting
- 11 Lube shops
- 12 Used car lots with or without service
- 13 Trailer sales and service, mobile homes sales and service, R.V. sales and service, R.V. and trailer rentals
- 14 Bulk oil, propane, fertilizer, and chemical sales and distribution, distribution of cement powder
- 15 Farm implement dealerships, mechanical irrigation equipment sales and service

Premium rate .....\$1.01

## Rate code C62 – Automotive service shops, towing

### subcodes:

- 01 Service stations, garages, mobile mechanics
- 02 Heavy duty truck and equipment service only
- 03 Muffler shops
- 04 Spring service
- 05 Transmission shops
- 06 Battery shops
- 08 Retreading and vulcanizing, tire service
- 09 Auto electric shops with service, small engine repair
- 10 Diesel injection service
- 13 Frame and wheel alignment
- 14 Radiator repair shop
- 15 Industrial equipment sales, service and repair, service crane
- 16 Towing as a business
- 20 Autobody and paint shops, bumper electroplating, auto rust proofing, auto glass installation, auto vinyl roofs, fibreglassing boats and autos

Premium rate .....\$1.54



# CLASS D DEVELOPMENT – MINERAL RESOURCES

## Rate code D32 – Operation of oilwells

### **subcodes:**

- 01 Mud service
- 02 Pumpjack and meter service
- 03 Electromagnetic and magnetometer work, mapping, dynamometer, instrumentation service, gravity metering, flow evaluation, oilfield safety, Measurement While Drilling (MWD)
- 04 Chemical and hot oil service, dewaxing flowlines and tubing, sand and gas control
- 05 Cathodic protection service
- 06 Oil and gas exploration, geological work (oil and gas only) including survey
- 07 Battery operating, oilwell pumping
- 08 Oilfield management consulting or supervision with no line responsibility, oilfield or mining inspection

**Premium rate .....\$0.45**

## Rate code D41 – Oilwell servicing

### **subcodes:**

- 01 Rathole, seismic, shot hole and directional drilling down to 200 feet, rig anchoring
- 02 Servicing oil and gas wells other than with rigs, including logging, perforating and wireline work, acidizing and fracturing work, shot hole cementing, pump and water well servicing
- 03 Oilfield salvaging, reclaiming
- 04 Maintenance and site preparation, oilfield fencing, oil and gas development
- 05 Industrial steam cleaning of oil or refinery tanks, vacuum and pressure truck (oil and gas only), steam cleaning of oilwells, salt water disposal, oilfield fire truck, fire protection, seismic survey, geophysical survey (oil and gas only), flushby services
- 06 Oilfield equipment maintenance and incidental installation
- 07 Diamond coring, drill stem testing, coring
- 08 Crude oil hauling, water hauling incidental to oilfield work within battery only

**Premium rate .....\$1.46**

## Rate code D51 – Service rigs and water well drilling

### **subcodes:**

- 01 Service rig for gas or oilwells, well servicing with rig
- 02 Power tong service
- 03 Water well drilling

**Premium rate .....\$1.31**

## Rate code D52 – Drilling

### **subcodes:**

- 01 Drilling for gas, oil or minerals, diamond drilling
- 02 Seismic below 200 feet

**Premium rate .....\$1.60**

**Rate code D71 – Open-pit mining**

**subcodes:**

- 01 Open-pit mining

**Premium rate .....\$0.79**

**Rate code D72 – Underground softrock mining**

**subcodes:**

- 01 Underground softrock mining

**Premium rate .....\$0.64**

**Rate code D73 – Underground hardrock mining**

**subcodes:**

- 01 Underground hardrock mining

**Premium rate .....\$0.84**

**CLASS G  
GOVERNMENT AND MUNICIPAL**

**Rate code G11 – Post-secondary education**

**subcodes:**

- 01 Universities, federated and affiliated colleges
- 06 Adult education and regional colleges
- 07 Churches
- 09 Vocational, trade school and business colleges

**Premium rate .....\$0.36**

**Rate code G12 – Elementary and secondary education**

**subcodes:**

- 01 School divisions
- 02 Elementary and secondary schools with residences
- 05 School bus operations
- 06 Driver training
- 07 Private elementary and secondary schools

**Premium rate .....\$1.26**

**Rate code G22 – Health authority, hospitals, care homes**

**subcodes:**

- 01 Special care homes, rest homes, homes for senior citizens, sanitariums, boarding houses, regional care, private care homes
- 02 Group care institutions, houses for people with disabilities
- 03 Hospitals, health care administration
- 04 District home care
- 05 Ambulance service
- 06 Health authorities

**Premium rate .....\$1.60**

**Rate code G31 – Cities, towns, villages, RMs**

**subcodes:**

- 01 The City of Regina and the local agricultural society or exhibition board
- 02 Water treatment and distribution
- 03 The City of Saskatoon and the local agricultural society or exhibition board

- 05 All other cities and the local agricultural society or exhibition board
- 06 All towns and the local agricultural societies or exhibition boards
- 07 All villages and the local agricultural societies or exhibition boards
- 08 Indian bands (voluntary), northern community areas
- 09 Rural municipalities
- 10 Conservation and development areas, agricultural boards
- 11 Weed control authorities, rural pest control
- 12 Watershed and water users associations

Premium rate .....\$1.27

### Rate code G51 – Government of Saskatchewan and ministries

**subcodes:**

- 01 The Crown in the Right of Saskatchewan
- 02 Other ministries and agencies

Premium rate .....\$1.17

## CLASS M MANUFACTURING AND PROCESSING

### Rate code M31 – Manufacturing, pipeline operations

**subcodes:**

- 01 Manufacturing, transmission and distribution of natural and artificial gas including propane
- 02 Operation of pipelines, including safety maintenance
- 03 Solution potash mining, sodium sulfate production, manufacture tobacco products
- 04 Wholesale marketing and storage of petroleum products
- 05 Manufacture of emulsified asphalt
- 06 Lime kilns

Premium rate .....\$0.46

### Rate code M33 – Refineries and upgrader

**subcodes:**

- 01 Refineries and upgrader (operation)
- 02 Manufacture of chemicals, corrosive acids, fertilizers, pulp and paper

Premium rate .....\$0.73

### Rate code M41 – Dairy products, soft drinks

**subcodes:**

- 04 Dairy products
- 05 Soft drinks and soda water

Premium rate .....\$2.37

### Rate code M42 – Bakeries, food prep and packaging

**subcodes:**

- 01 Bakeries
- 03 Food preparation and packaging, fish packing, canning, sodium bicarbonate manufacturing, pet food preparation
- 04 Wholesale bakeries and chain food store bakeries
- 05 Manufacture of condiments, confectionery, vinegar, pickles, cider

- 06 Manufacture of alcoholic beverages
- 07 Manufacture of vegetable oils

Premium rate .....\$1.39

### Rate code M62 – Mills, semi-medium manufacturing

**subcodes:**

- 01 Flour milling
- 02 Feed mills and seed plants, including mobile seed cleaning (voluntary), grain drying
- 03 Brine shrimp processing
- 04 Mobile farm feed service (voluntary), flax straw processing including buying, trucking, and stacking
- 05 Alfalfa dehydrating – excluding harvesting
- 07 Manufacture of paper and cardboard products
- 08 Plastic piping and plastic related products, celluloid articles, fibreglass products, and gypsum wallboard
- 09 Briquette production, candle manufacture
- 10 Semi medium manufacture and assembly, light aircraft manufacture and assembly
- 11 Manufacture of metal highway signs, license plates
- 12 Boat and canoe manufacturing
- 13 Furniture manufacturing
- 14 Bottle exchanges, can recycling, general recycling
- 15 Paint, dyes, bleach, soaps, extracts, mucilage
- 16 Cordage, rope, fibre and mud flap manufacturing
- 17 Brooms and brushes
- 18 Electric cables and wires
- 19 Manufacture of glass beads
- 20 Preparation of hides including curing and tanning
- 21 Manufacture of cement (no quarry) and aggregate
- 22 Aluminum and glass shops (window, door, etc.) including incidental installation (to 15% maximum), window tinting of buildings
- 23 Sign manufacture (electric neon)
- 25 Manufacture light or small articles
- 26 Saw, stud, chip, OSB, plywood, planing mills and wood preserving

Premium rate .....\$1.78

### Rate code M72 – Processing meat, poultry and fish

**subcodes:**

- 07 Meat processing
- 08 Poultry processing for wholesale market
- 09 Fish processing
- 10 Rendering plants

Premium rate .....\$1.99

### Rate code M81 – Metal foundries and mills

**subcodes:**

- 01 Iron and steel processing
- 02 Scrap metal salvage including loading and delivery
- 03 Junk dealers, auto wrecking, auto salvage

Premium rate .....\$1.47

### Rate code M91 – Agricultural equipment

**subcodes:**

- 01 Agricultural equipment

Premium rate .....\$1.39

## Rate code M92 – Machine shops, manufacturing

### **subcodes:**

- 01 Blacksmith and machine shops
- 02 Welding
- 03 Ornamental iron works
- 04 Clay products, vermiculite, roof tile
- 05 Trailer and mobile home manufacture
- 06 Steel buildings
- 07 Medium equipment manufacture, including assembly
- 08 Pressure washing
- 09 Any wood-related manufacturing (plant or factory operation) of cabinets, millwork, pre-fab of wood-related construction products, including sash and door, pallet manufacturing with incidental installation
- 10 Marble works, stone cutting and dressing, sand screen manufacture
- 11 Monument installation, incidental marble and stone setting
- 12 Manufacture of concrete blocks, brick, artificial stone
- 13 Manufacture of rock wool insulation
- 14 Ready-mix including delivery
- 15 Plant pipe coating and wrapping (i.e. plastic, paints, epoxy, coating)

**Premium rate .....\$1.39**

## Rate code M94 – Iron and steel fabrication

### **subcodes:**

- 01 Iron and steel fabricating, manufacture industrial equipment, storage and truck tanks, rebar, manufacture of heavy metal products including warehousing of raw and finished products
- 02 Steel culverts, metal pipe, sewer pipe
- 03 Boilers, furnaces
- 04 Tank car repair and maintenance
- 05 Barrel and drum reconditioning

**Premium rate .....\$1.84**

# CLASS R ROAD CONSTRUCTION

## Rate code R11 – Road construction and earthwork

### **subcodes:**

- 01 Roadwork, earthmoving, paving streets, driveways; dam construction (excluding concrete work), dredging, breakwaters; earthwork incidental to bridge approaches, dragline work, bobcat work incidental to earthwork; land development
- 03 Peat moss production and hauling
- 06 Excavating cellars, basements, foundations, backhoe
- 07 Vinyl lining for holding ponds, etc.
- 08 Gravel work - pits, crushing, hauling and stockpiling; asphalt manufacturing and hauling, clay pits, quarrying
- 09 Landscaping, tree trimming, park development as a business, lawn sprinkler installation, tree thinning, compost, land reclaiming
- 11 Airport runways
- 12 Railway construction and removal
- 13 Irrigation work
- 14 Trenching for wire conduits, plowing and directional drilling for cable line installation
- 15 Power and telephone line construction including maintenance and removal other than Government of Saskatchewan or Saskatchewan Power Corporation
- 16 Ice harvesting

- 17 Cat work, (miscellaneous) snow removal, parking lot maintenance, sanding, scarifying, acrylic painting of roads and parking lots, horizontal/augering services, boring services, sodium sulphate harvesting, ground fire crew
- 18 Corral and feed lot cleaning as a business, manure spreading, mowing of right of way, custom rock picking by or for an industry under the Act
- 19 Septic tank installation
- 20 Pipeline construction, gas line including maintenance, repair, testing and stringing, pipeline testing
- 21 Land clearing, brushcutting and stumping (Crown land is mandatory and private land is voluntary)
- 22 Building moving
- 23 Equipment rental and incidental maintenance with operators including cranes, pneumatic concrete pumping, mudjacking
- 24 Sewer and water trenching, tunnelling, canals
- 25 Demolition, dismantling
- 26 Tire shredding
- 28 Logging and silviculture operations

Premium rate .....\$1.64

## CLASS S SERVICE INDUSTRY

### Rate code S11 – Legal offices, financial, drafting

**subcodes:**

- 01 Legal offices
- 02 Band masters, music band office
- 03 Financial institutions, credit unions, banks, investment companies
- 04 Drafting, blueprinting

Premium rate .....\$0.18

### Rate code S12 – Offices, professionals

**subcodes:**

- 01 Employment services, business consultants, telephone answering service, telephone canvassing, microfilm, charitable organization, Boy scouts and Girl guides information technology services, tourist information booth, safety associations
- 02 Meteorological stations
- 03 Lottery kiosks, distribution and sales
- 04 Unions, associations
- 05 Medical offices and laboratories
- 06 Physiotherapists, laser, occupational and massage therapy
- 07 Optometrists, radiologists, dental offices, denturists, audiology, dental laboratories
- 08 Library boards
- 09 Photography studios, digital photography
- 10 Film production
- 12 Real estate and farm management including appraisals, property management (no caretaking)
- 13 Collection agencies, custom brokerage offices, insurance adjusters, manufacturer agents
- 14 Motor clubs, travel agencies
- 15 Accounting offices, computerized accounting
- 16 Insurance offices
- 17 Radio and TV stations
- 18 Barbering
- 19 Hairdressing, esthetics
- 20 Tanning salons
- 21 Tutoring services

Premium rate .....\$0.27

## Rate code S14 – Unions

### subcodes:

- 01 Union and association delegates (voluntary)

Premium rate .....\$6.00 per delegate

## Rate code S21 – Community and social services

### subcodes:

- 01 Coin-operated laundries
- 02 Hostels
- 03 Day nurseries or crèches, preschool instruction
- 04 Aid societies, rehabilitation services, social services  
home support services, community service,  
independent living programs and counselling services
- 05 Sheltered workshops/activity centres
- 06 Animal clinics, animal sample collection
- 07 Undertaking and funeral directing
- 08 Protective services, bailiffs, detective services,  
house sitters, security patrol, investigation service
- 09 Housing authorities
- 10 Mobile health services

Premium rate .....\$1.08

## Rate code S22 – Restaurants, catering, dry cleaning

### subcodes:

- 01 Restaurants, cafés, licensed lounges, canteens,  
delicatessens, catering, coffee houses, ice cream  
or food concessions
- 02 Auto and trailer courts
- 04 Dyeing, carpet and upholstery cleaning, bleaching
- 05 Dry cleaning and incidental laundries
- 06 Camp catering
- 07 Mobile and railway catering, food trucks

Premium rate .....\$0.90

## Rate code S23 – Hotels, motels, taxis

### subcodes:

- 01 Hotels, hotel management, motels, bed and breakfasts,  
independent living facilities
- 02 Commercial laundries
- 05 Camps, lodges, resorts, outfitters
- 06 Taxi operation, Limousine service

Premium rate .....\$1.66

## Rate code S32 – Personal, business and leisure services

### subcodes:

- 01 Caretaking services in apartment and business blocks,  
elevator operators, building maintenance management
- 02 Power vacuuming, furnace cleaning, computer cleaning
- 03 Administration and maintenance only of: sports clubs,  
curling and skating rinks, swimming pools, golf clubs,  
amusement parks, rinks, bingo halls, casinos, ball park  
maintenance, seniors clubs, playground supervision
- 04 SPCA and kennels, humane society
- 06 Service clubs
- 07 Domestic, private home owners only (voluntary)
- 08 Spas, gymnasiums, fitness centres, instruction
- 09 Museums, waterfowl management, household  
estate organizations
- 11 Auditoriums

Premium rate .....\$1.24

## Rate code S33 – Caretaking, park authorities

### **subcodes:**

- 01 Caretaking as a business
- 02 Cemetery caretaking
- 03 Exterminating services, pest control
- 04 Park boards and regional park authorities, park maintenance
- 06 Manpower services, apprenticeship training
- 07 Domestics as a business (public)
- 08 Regional airport authorities

**Premium rate .....\$1.29**

## Rate code S41 – Engineering, testing and surveying

### **subcodes:**

- 01 Consulting engineers
- 02 Architects, interior design
- 03 Laboratory testing of soil and chemicals
- 04 Core analysis including incidental field operations
- 05 Ecological work
- 07 Marketing representatives and manufacturing agent (voluntary) (not part of a provincially-based marketed outlet)
- 08 Postal services
- 09 4-H councils
- 10 Safety consultants, landmen
- 11 Surveying, land survey, laser optic alignment, drone operations
- 12 X-ray and TV inspection, metal work and pipe inspection, wooden pole and bridge inspection, testing and inspection of building materials, fire inspection, building inspection, testing and inspection, meter readers, corrosion prevention
- 13 Archaeological work
- 15 Forest area management

**Premium rate .....\$0.38**

# CLASS T TRANSPORTATION, WAREHOUSING

## Rate code T42 – Transportation, courier, commercial bus

### **subcodes:**

- 01 Interprovincial trucking, U.S.-based trucking
- 03 Mail hauling, inter urban
- 05 Local and provincial hauling, household movers, grain hauling
- 06 Commercial bus operations including maintenance
- 07 Messenger, courier and armoured car service, express agent, mobile escort (pilot car)
- 09 Expediting, hot shot service
- 10 Soft drink distribution as a business
- 11 Urban mail service
- 13 Cold storage
- 14 Portable toilet rentals
- 16 Forwarding companies and warehousing as a business
- 20 Sundry trucking, water hauling, oil hauling outside battery
- 21 Garbage collecting, waste disposal, septic tank cleaning, hydro blast (locate underground lines) tire collection/distribution
- 22 Mobile steam cleaning
- 24 Stevedoring, barging, transportation by water
- 25 Log and pulpwood hauling

**Premium rate .....\$3.07**



### Rate code T51 – Operation of railways

**subcodes:**

- 01 Operation of railways

**Premium rate .....\$0.94**

### Rate code T61 – Commercial air transportation

**subcodes:**

- 01 Commercial air transportation, chartered
- 02 Pilot training flying, airplane sales
- 03 Aerial pipeline patrol and aerial survey (when licensed by the Canadian Transportation Agency and having a place of business in Saskatchewan)
- 04 Repair of airplanes and hydroplanes
- 05 Aerial crop spraying (when licensed by the Canadian Transportation Agency and having a place of business in Saskatchewan)
- 06 Operation of helicopters, etc. (when licensed by the Canadian Transportation Agency and having a place of business in Saskatchewan, including incidental repair and maintenance thereof)
- 07 Waterbombing

**Premium rate .....\$0.81**

## CLASS U UTILITY OPERATIONS

### Rate code U11 – Telecommunications

**subcodes:**

- 01 Telecommunications

**Premium rate .....\$0.39**

### Rate code U31 – Electric systems

**subcodes:**

- 01 Generation and transmission of electric systems

**Premium rate .....\$0.47**

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Alcoholic beverages, manufacture of.....	M42-06
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Amusement park administration and maintenance .....	S32-03
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Animal sample collection.....	S21-06
Animal welfare .....	S32-04
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Auto electric service and repair .....	C32-21
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Beef grading as a business .....	C33-09
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Beer and wine stores .....	C12-15
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Boat, fibreglassing.....	C62-20
Boats, sales and service .....	C61-07
Bobcat work incidental with earthwork; land development .....	R11-01
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Boilers, manufacture and repair of.....	M94-03
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Cable manufacturing .....	M62-18
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Caretaking in apartment blocks, office buildings, etc.....	S32-01
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Carpet cleaning .....	S22-04
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Catering.....	S22-01
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Cement manufacturing (no quarry) .....	M62-21
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Cider manufacturing.....	M42-05
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Cladding .....	B12-24
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Clocks, manufacturing, service and repair of.....	C12-03
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Commercial buildings, protection service.....	S21-08
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Commercial feedlots (voluntary).....	A11-16
Commercial fishing (voluntary).....	A11-06
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Commercial kitchen installation.....	B11-04
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Cordage manufacture.....	M62-16
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Craft shop .....	C12-03
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Dairy products, manufacture of.....	M41-04
Dam construction (excluding concrete work).....	R11-01
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Directional drilling for oilwell servicing.....	D41-01
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Diving, commercial (included with an industry under the Act).....	B13-11
Domestics as a business.....	S33-07
Domestics (voluntary).....	S32-07
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Doors, manufacture, sale and installation of.....	M92-09
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Dry cleaning.....	S22-05
Dry goods, sale of.....	C12-01
Drywall installation.....	B13-16
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Dyes, manufacture of.....	M62-15
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Earthmoving.....	R11-01
Eavestroughing.....	B12-24
Ecological work.....	S41-05
Eggs, sale incidental to poultry farming (voluntary).....	A11-02
Eggs, wholesaling and grading as a business.....	C33-09
Electric fixtures, manufacture, sale, service and repair of.....	C32-04

Electric motor rewinding .....	C61-09
Electric power lines, operation of .....	U31-01
Electric shops, auto .....	C62-09
Electric stores .....	C32-04
Electric systems, generation and transmission of .....	U31-01
Electric wiring .....	B11-05
Electrical component assembly .....	C12-22
Electromagnetic work .....	D32-03
Electronic component assembly .....	C12-22
Electronics, installation of .....	C51-02
Electroplating, bumper .....	C62-20
Electroplating, jewellery and small articles .....	C12-03
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Elevator (grain), operations .....	A31-01
Elevator operators .....	S32-01
Elevators (freight or passenger), erection, installation and repair of .....	B12-23
Embossing .....	C32-32
Embroidery / creasing .....	C12-02
Employment service .....	S12-01
Emulsified asphalt manufacturing .....	M31-05
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Engine, small, repair of .....	C62-09
Engineers, consulting .....	S41-01
Engines, erection or installation of .....	B13-12
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Equipment, heavy, rental of with operators .....	R11-23
Equipment, heavy, rental of without operators .....	C62-15
Equipment, medium, manufacture of .....	M92-07
Equipment, small, rental of, including sales and service of ....	C61-10
Escalators, installation of .....	B12-23
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Excavating .....	R11-06
Exhibition boards, cities excluding Regina and Saskatoon .....	G31-05
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Expediting .....	T42-09
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Fabrication, iron and steel, including warehousing of raw and finished productions .....	M94-01
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Farm feed service, mobile (voluntary) .....	M62-04
Farm implement dealerships .....	C61-15
Farm management .....	S12-12
Farm parts and supplies (no servicing) .....	C32-17
Farm sewer and water .....	R11-24
Farming – berry .....	A21-04
Farming – grain or mixed (voluntary) .....	A21-01
Farming – other, not voluntary .....	A21-04
Farming – potato .....	A21-04
Farming – ranching or dairy (voluntary) .....	A21-02
Fascia and soffits installation .....	B12-24
Federated colleges .....	G11-01
Feed lot cleaning as a business .....	R11-18
Feed lots (voluntary) .....	A11-16
Feed mills, commercial .....	M62-02
Feed service, farm, mobile (voluntary) .....	M62-04
Fencing, chain link .....	B12-20



Fertilizer and chemical application .....	A21-06
Fertilizer sales and distribution .....	C61-14
Fertilizer, animal, manufacture of .....	M72-10
Fertilizer, chemical, manufacture of .....	M33-02
Fibreglass products, manufacture of .....	M62-08
Fibreglass, installation of, on autos and boats .....	C62-20
Fibres, manufacture of .....	M62-16
Film and photo supply stores .....	C12-03
Film production .....	S12-10
Filtration plants, erection or installation .....	B13-12
Financial institutions .....	S11-03
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Fire escapes, erection or installation of .....	B12-15
Fire extinguishers, manufacture and servicing of .....	C32-03
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Fire sprinkler installation .....	B11-03
First-aid instructors .....	S21-04
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Flax straw processing, including buying, trucking, stacking ...	M62-04
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Flooring, sales only .....	C32-09
Florists, retail .....	C12-05
Flour milling .....	M62-01
Flow evaluation .....	D32-03
Flowers, manufacture of .....	C12-05
Flushby services .....	D41-05
Flying, commercial .....	T61-01
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Food delivery service .....	T42-07
Food preparation and packaging .....	M42-03
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Forest area management .....	S41-15
Forest regeneration surveys .....	R11-28
Forwarding companies (no cartage) .....	T42-16
Foundations, excavating for .....	R11-06
Fracturing work .....	D41-02
Frame and wheel alignment .....	C62-13
Framing .....	B12-26
Freezing units for mining, installation of .....	D52-01
Fruit and vegetable stores .....	C32-27
Fruit canning or preparation .....	M42-03
Fumigating .....	S33-03
Funeral directing .....	S21-07
Fur farming (voluntary) .....	A11-08
Fur marketing service .....	C32-24
Furnace cleaning .....	S32-02
Furnace manufacturing .....	M94-03
Furnace repair and service .....	B11-01
Furniture manufacturing .....	M62-13
Furniture refurbishing .....	C33-05
Furniture stores .....	C33-10
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Garages .....	C62-01
Garbage collecting .....	T42-21
Garden and seed supplies .....	C12-12
Garden centre .....	C32-16
Garden tilling as a business .....	A11-19
Gas and oil development .....	D41-04

Gas and oil exploration .....	D32-06
Gas bars with convenience store .....	C32-27
Gas bars, full service .....	C62-01
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Gas fixtures sales, service and manufacture .....	C32-04
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Gas well drilling .....	D52-01
Gas well logging .....	D41-02
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Gas well servicing by means other than rigs .....	D41-02
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Gas, natural or artificial, manufacturing, transmission and distribution of .....	M31-01
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Geological work (mining) .....	D73-01
Geophysical survey (mining only) .....	D73-01
Geophysical work (mining) .....	D73-01
Giftware sales .....	C12-03
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Glass and aluminum, installations only .....	B13-04
Glass beads, manufacture of .....	M62-19
Glass, auto, installation of .....	C62-20
Glass, sale and cutting of, including incidental installation of (15% maximum) .....	M62-22
Glassware manufacturing .....	C32-28
Glazing .....	B13-04
Glue, manufacture of .....	M72-10
Golf club, administration and maintenance only .....	S32-03
Government (Provincial) agencies and ministries .....	G51-02
Government, Provincial .....	G51-01
Grain drying .....	M62-02
Grain elevator construction .....	B13-08
Grain elevator operation .....	A31-01
Grain farming (voluntary) .....	A21-01
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Grain hauling .....	T42-05
Granaries and bins, construction/erection of .....	B13-05
Graphic design .....	C12-23
Gravel hauling .....	R11-08
Gravel pits .....	R11-08
Gravelling roads .....	R11-08
Gravity metering .....	D32-03
Grazing co-operatives (voluntary) .....	A21-03
Greenhouse construction and installation .....	B13-09
Greenhouses (retail only) .....	C32-16
Greenhouses (product grown for own use) .....	A11-03
Grocery stores .....	C32-01
Grocery stores, chain store food outlets .....	C33-03
Ground fire crew .....	R11-17
Group care institutions .....	G22-02
Grouting in mine shafts .....	D73-01
Guniting, grouting or pargetting .....	B13-14
Gunsmiths .....	C32-26
Gyms .....	S32-08
Gypsum wallboard manufacturing .....	M62-08

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Hairdressing .....	S12-19
Handicraft sales .....	C12-07
Handyman service .....	B12-02
Hardware .....	C32-12

Hardware, retailed by builder supplies .....	C32-14
Harness sales, manufacture and repair .....	C32-29
Harvesting, custom (voluntary).....	A21-04
Hatcheries, commercial.....	C32-15
Hauling of logs/pulpwood .....	T42-25
Hauling, local and provincial .....	T42-05
Hauling, mail, inter urban .....	T42-03
Health aid vending and health foods.....	C12-08
Health and community service instructors .....	S21-04
Health authority .....	G22-06
Health care administration.....	G22-03
Health district.....	G22-06
Health service, mobile .....	S21-10
Hearing aids, sales and service of .....	C12-18
Heating .....	B11-01
Heating and plumbing supplies .....	C32-08
Heavy duty mechanics .....	C62-15
Heavy duty truck and equipment, service only .....	C62-02
Heavy duty truck sales, includes service .....	C61-01
Heavy equipment operations.....	R11-23
Helicopters, operation of .....	T61-06
Hides, preparing, curing or tanning of.....	M62-20
High pressure cold water wash (buildings) .....	B12-18
Highway signs, metal and license plates .....	M62-11
Highway stockpiling.....	R11-08
Hobby shops .....	C12-03
Hog farms (voluntary).....	A11-14
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