



2022 Rate Classification of Industries



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Premium assessment rates
(per \$100 of payroll)

Average premium rate \$1.23

Minimum annual premium of \$100

Maximum assessable wage \$94,440

Minimum personal coverage \$24,565

Effective January 1, 2022

CLASSIFICATION OF INDUSTRIES

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

CLASS	Industry description
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, 2022

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 to view your firm's general account information.

CLASS A AGRICULTURE

Rate code A11 – Light agriculture operations

subcodes:

- 01 Artificial insemination
- 02 Poultry farming (voluntary)
- 03 Tree or shrub nurseries
- 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 \$ 2.39

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\$1.68

Rate code A31 – Grain elevators and inland terminals

subcodes:

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

Premium rate\$0.64

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\$1.71

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 Construction project management
- 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\$2.62

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 Book stores, stationery stores, school supply stores, music stores, photo shops, craft and hobby shops, art galleries, picture framing stores, clock manufacturing and repairs
- 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, 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, auctioneering platforms, e-commerce platforms and direct mail services
- 25 Newspaper and other publishing, without on-site printing

Premium rate\$0.64

Rate code C32 – Grocery, department stores, hardware

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, farm parts and supplies and 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 \$1.07

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, auctioneering services, e-commerce services
- 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\$1.59

Rate code C41 – Co-operative associations

subcodes:

- 01 Co-operative associations

Premium rate\$1.12

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\$1.78

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\$1.03

Rate code C62 – Automotive service shops, towing

subcodes:

- 01 Automotive repair, 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\$1.56

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\$0.46

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\$1.37

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\$1.58

Rate code D52 – Drilling, seismic

subcodes:

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

Premium rate\$1.50

Rate code D71 – Open-pit mining

subcodes:

- 01 Open-pit mining

Premium rate\$0.96

Rate code D72 – Underground softrock mining

subcodes:

- 01 Underground softrock mining

Premium rate\$0.70

Rate code D73 – Underground hardrock mining

subcodes:

- 01 Underground hardrock mining

Premium rate\$0.76

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 Places of worship
- 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\$1.28

Rate code G22 – Health authority, hospitals, care homes

subcodes:

- 01 Special care homes, alcohol & drug treatment centre, homes for senior citizens, boarding houses, private care homes
- 02 Group care homes, houses for people with disabilities
- 03 Hospitals, health care administration
- 04 District home care
- 05 Ambulance service
- 06 Health authorities

Premium rate\$1.76

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, emergency services
- 10 Conservation and development areas, agricultural boards
- 11 Weed control authorities, rural pest control
- 12 Watershed and water users associations

Premium rate\$1.45

Rate code G51 – Government of Saskatchewan and ministries

subcodes:

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

Premium rate\$1.22

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\$0.50

Rate code M33 – Refineries and upgrader

subcodes:

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

Premium rate\$0.65

Rate code M41 – Dairy products, soft drinks

subcodes:

- 04 Dairy products
- 05 Soft drinks and soda water

Premium rate\$2.18

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\$1.38

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\$1.90

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\$1.92

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\$1.94

Rate code M91 – Agricultural equipment

subcodes:

- 01 Agricultural equipment

Premium rate\$1.33

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\$1.48

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\$1.81

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\$1.85

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, payday loans and cheque cashing
- 04 Drafting, blueprinting

Premium rate\$0.18

Rate code S12 – Offices, professionals

subcodes:

- 01 Employment services, business offices, telephone answering services, microfilming, charitable organizations, tourist info, information technology services, telephone canvassing, consulting services, alarm system monitoring, safety associations, scouts, girl guides
- 02 Meteorological stations
- 03 Lottery kiosks, distribution and sales
- 04 Unions, associations
- 05 Medical offices and laboratories
- 06 Physiotherapy, occupational, massage, laser therapy
- 07 Optometrists, radiologists, dental offices, denturists, audiology, dental laboratories, laser eye surgery
- 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, body rub establishments
- 21 Tutoring services

Premium rate\$0.31

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 Childcare, preschool
- 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\$1.28

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\$0.93

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, rideshare, limousine service

Premium rate\$1.70

Rate code S32 – Personal, business and leisure services

subcodes:

- 01 Caretaking services in apartment and business blocks, elevator operators, building maintenance management, modular storage, condo associations
- 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 Fitness centres, instructors for the Arts and fitness
- 09 Museums, waterfowl management, household estate organizations
- 11 Auditoriums

Premium rate\$1.25

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 Domestic services as a business (public)
- 08 Regional airport authorities

Premium rate\$1.29

Rate code S41 – Engineering, testing and surveying

subcodes:

- 01 Consulting engineers, project management consulting
- 02 Architects, interior design
- 03 Laboratory testing of soil and chemicals
- 04 Core analysis including incidental field operations
- 05 Environmental consulting, 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\$0.39

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 rate3.19

Rate code T51 – Operation of railways

subcodes:

- 01 Operation of railways

Premium rate\$1.17

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\$0.92

CLASS U UTILITY OPERATIONS

Rate code U11 – Telecommunications

subcodes:

- 01 Telecommunications

Premium rate\$0.46

Rate code U31 – Electric systems

subcodes:

- 01 Generation and transmission of electric systems

Premium rate0.51

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