

2026 Premium Rates

By Sector and Rate Group

Rate Group	Industry	Industry Title	2026 Rate	2025 Rate	% Change 2025-2026
Agriculture					
012100	- Large Animal Producers/Handlers		\$3.73	\$3.75	-0.53%
01200	Beef Producers		\$3.73	\$3.75	-0.53%
01201	Feed Lots		\$3.73	\$3.75	-0.53%
01202	Livestock Auctions/Stockyards		\$3.73	\$3.75	-0.53%
01203	Dairy Farms		\$3.73	\$3.75	-0.53%
01204	Elk/Bison Producers		\$3.73	\$3.75	-0.53%
01205	Llama/Alpaca Producers		\$3.73	\$3.75	-0.53%
01206	Riding Academies/Horse Stables		\$3.73	\$3.75	-0.53%
014100	- Small Animal Producers/Handlers		\$1.70	\$1.42	19.72%
01400	Hog Producers		\$1.70	\$1.42	19.72%
01401	Poultry/Egg Producers		\$1.70	\$1.42	19.72%
01402	Goat/Sheep Producers		\$1.70	\$1.42	19.72%
01403	Fishing/Fish or Fur Farms		\$1.70	\$1.42	19.72%
01404	Apiaries		\$1.70	\$1.42	19.72%
016100	- Crop Production		\$2.25	\$2.41	-6.64%
01600	Hay/Grain/Crop Farming		\$2.25	\$2.41	-6.64%
01601	Harvesting/Baling - Custom		\$2.25	\$2.41	-6.64%
01602	Forage/Peat Moss Processing		\$2.25	\$2.41	-6.64%
018100	- Greenhouses and other Related Farming		\$1.98	\$2.15	-7.91%
01800	Greenhouses/Market Gardens		\$1.98	\$2.15	-7.91%
01801	Mushroom Producers/Bait Farms		\$1.98	\$2.15	-7.91%
01802	Agri-Tourism Farms		\$1.98	\$2.15	-7.91%
041100	- Logging Operations/Timber Management		\$2.65	\$2.89	-8.30%
03100	Logging/Woodland Operations		\$2.65	\$2.89	-8.30%
03902	Timber Management		\$2.65	\$2.89	-8.30%

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Mining, Oil and Gas					
063201 - Mining/Cement and Lime - Mfg			\$1.98	\$2.00	-1.00%
	06110	Mining/Overburden Removal	\$1.98	\$2.00	-1.00%
	34101	Cement/Lime including Quarrying - Mfg	\$1.98	\$2.00	-1.00%
071100 - Oil and Gas Producers			\$0.60	\$0.57	5.26%
	06300	Upstream Oil/Gas	\$0.69	\$0.63	9.52%
	06305	Field Production Operators	\$0.69	\$0.63	9.52%
	06601	Heavy Oil/Oil Sands -	\$0.59	\$0.54	9.26%
	51500	Pipeline Cleaning	\$0.59	\$0.54	9.26%
	51501	Oil/Gas Pipeline Transmission	\$0.67	\$0.61	9.84%
	73702	Land/Permit Man Services	\$0.62	\$0.57	8.77%
071200 - Oil Sands/Salt Mining Operations			\$0.90	\$0.90	0.00%
	06600	Oil Sands Operations	\$0.97	\$0.96	1.04%
	07700	Salt - Mine/Refine	\$0.88	\$0.88	0.00%
091100 - Drilling/Well Casing Operations			\$3.03	\$3.11	-2.57%
	09600	Oil/Gas Well Drilling	\$3.08	\$3.17	-2.84%
	09915	Well Casing Services	\$3.11	\$3.19	-2.51%
091101 - Well Servicing with Rigs			\$2.88	\$2.54	13.39%
	09903	Well Servicing with Service Rigs	\$2.94	\$2.60	13.08%
091200 - Seismic Exploration Services			\$1.68	\$1.51	11.26%
	09200	Seismic Survey	\$2.04	\$1.87	9.09%
091908 - Oilfield Services			\$1.64	\$1.58	3.80%
	09911	Oilfield Downhole Services	\$1.72	\$1.66	3.61%
	09921	Oilfield Christmas Tree Services	\$1.72	\$1.66	3.61%

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092101 - Specialty Drilling Services			\$2.93	\$2.88	1.74%
	09201	Shot Hole Drilling	\$3.32	\$3.26	1.84%
	09904	Rathole/Rig Anchor Drilling	\$3.02	\$2.97	1.68%
	42103	Horizontal/Angular Boring	\$3.02	\$2.97	1.68%
	42130	Water Well/Deep Core Drilling	\$2.93	\$2.88	1.74%
	42150	Soil Samples - Procurement	\$2.96	\$2.91	1.72%
429915 - Industrial Cleaning Services			\$1.92	\$1.91	0.52%
	06306	Wet/Dry Vacuum Removal	\$1.99	\$1.97	1.02%
	09902	Mobile Pressure Cleaning Services	\$1.92	\$1.91	0.52%
	09927	Mobile Oilfield Waste Treatment Services	\$1.99	\$1.97	1.02%
Manufacturing					
101100 - Meat/Poultry Operations			\$3.53	\$3.22	9.63%
	01103	Poultry Loading Services	\$3.52	\$3.21	9.66%
	10100	Meat Processing	\$3.52	\$3.21	9.66%
	10104	Rendering Plants	\$3.52	\$3.21	9.66%
107200 - Food/Beverage Processing			\$1.52	\$1.57	-3.18%
	02101	Seed Cleaning Plants	\$1.43	\$1.48	-3.38%
	10500	Dairy/Fruit Juice Processing	\$1.52	\$1.57	-3.18%
	12301	Feed Mills	\$1.43	\$1.48	-3.38%
	12400	Flour Mills	\$1.47	\$1.52	-3.29%
	12900	Bakeries/Pasta - Mfg	\$1.52	\$1.57	-3.18%
	13100	Food Processing - Miscellaneous	\$1.48	\$1.53	-3.27%
	13500	Vegetable Oils/Beet Sugar Processing	\$1.52	\$1.57	-3.18%
	13900	Malt - Mfg	\$1.48	\$1.53	-3.27%
	13905	Vegetables - Process/Grade	\$1.52	\$1.57	-3.18%
	14100	Soft Drinks/Water/Ice - Mfg	\$1.52	\$1.57	-3.18%
	14300	Liquor/Wine - Mfg	\$1.52	\$1.57	-3.18%
	14500	Breweries	\$1.52	\$1.57	-3.18%
	37402	Medicine/Vitamins - Mfg	\$1.52	\$1.57	-3.18%

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169903 - Metal/Plastic Products			\$1.28	\$1.39	-7.91%
	37301	Plastic Products/Metal Extrusion - Mfg	\$1.27	\$1.38	-7.97%
251200 - Sawmills/Timber Services			\$1.80	\$1.75	2.86%
	25100	Sawmills/Planing Mills	\$1.80	\$1.75	2.86%
	25900	Posts - Peel/Point	\$1.77	\$1.72	2.91%
	25901	Timber Treating	\$1.80	\$1.75	2.86%
254902 - Carpentry/Wood Products			\$2.94	\$2.74	7.30%
	25401	Wood Products - Mfg	\$2.94	\$2.74	7.30%
	26101	Furniture - Mfg/Repair	\$2.89	\$2.70	7.04%
	42133	Cabinets/Counters - Assemble/Install	\$2.99	\$2.80	6.79%
	42147	Finishing Carpentry	\$2.99	\$2.80	6.79%
271100 - Pulp Mills			\$1.04	\$0.98	6.12%
	27102	Pulp Mills	\$1.04	\$0.98	6.12%
271401 - Panelboard			\$0.96	\$0.98	-2.04%
	27103	Panelboard - Mfg	\$0.96	\$0.98	-2.04%
279200 - Small Product Assembly/Fabric Goods Mfg			\$0.65	\$0.66	-1.52%
	16900	Rubber Stamps/Stencils/Vinyl Goods - Mfg	\$0.61	\$0.64	-4.69%
	21300	Rope/Carpet - Mfg/Repair	\$0.61	\$0.64	-4.69%
	22101	Awnings/Tents/Tarps - Mfg/Repair	\$0.61	\$0.64	-4.69%
	22901	Drapes/Linens - Mfg/Repair/Install	\$0.65	\$0.66	-1.52%
	24900	Clothing/Leather Good - Mfg/Repair	\$0.61	\$0.64	-4.69%
	27300	Cardboard Box/Tubing/Bag - Mfg	\$0.65	\$0.66	-1.52%
	33902	Electrical Components - Mfg	\$0.61	\$0.64	-4.69%
	38100	Instrumentation - Mfg	\$0.61	\$0.64	-4.69%
	38200	Jewelry - Mfg	\$0.61	\$0.64	-4.69%
	38201	Lapidary Services	\$0.61	\$0.64	-4.69%
	39300	Sporting Equipment/Brooms - Mfg	\$0.61	\$0.64	-4.69%
	39901	Picture Frame/Case/Casket - Mfg	\$0.65	\$0.66	-1.52%

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	69903	Pottery - Mfg	\$0.65	\$0.66	-1.52%
	86201	Window/Store Display Ad Services	\$0.61	\$0.64	-4.69%
	89916	Taxidermists	\$0.61	\$0.64	-4.69%
281901 - Advertising/Printing			\$1.07	\$1.05	1.90%
	27402	Electronic/Photographic Printing	\$1.06	\$1.04	1.92%
	28600	Printing/Book Binding	\$1.07	\$1.05	1.90%
	28603	Signs/Advertising Displays - Mfg	\$1.06	\$1.04	1.92%
	28900	Publishing	\$1.06	\$1.04	1.92%
	39701	Outdoor Advertising	\$1.06	\$1.05	0.95%
	86202	Newspaper/Flyer Distribution	\$1.06	\$1.04	1.92%
292100 - Steel Pipe/Products			\$1.71	\$1.80	-5.00%
	29200	Steel Pipe - Mfg	\$1.71	\$1.80	-5.00%
	62500	Steel Service Centre - No Salvage	\$1.76	\$1.81	-2.76%
303900 - Steel/Metal Products			\$1.87	\$1.90	-1.58%
	26401	Metal Furniture - Mfg	\$1.87	\$1.90	-1.58%
	29100	Steel excluding Foundries - Mfg	\$1.87	\$1.90	-1.58%
	30100	Steel/Metal Fabrication	\$1.96	\$1.99	-1.51%
	30407	Manufactured Products - Coating/Heat	\$1.83	\$1.86	-1.61%
	33606	Industrial Electric Equipment - Mfg	\$1.83	\$1.86	-1.61%
	89401	Welding	\$1.91	\$1.94	-1.55%
304900 - Sheet Metal Shops and Equipment			\$1.15	\$1.07	7.48%
	30412	Sheet Metal Shops	\$1.15	\$1.07	7.48%
	30700	Heat/Cooling Equipment - Mfg	\$1.14	\$1.05	8.57%
	33602	Switchboard/Electrical Panel - Mfg	\$1.15	\$1.07	7.48%
308101 - Machining/Coating Services			\$1.14	\$1.08	5.56%
	30403	Metal/Porcelain Products - Coating	\$1.11	\$1.05	5.71%
	30801	Machining	\$1.14	\$1.08	5.56%

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354900 - Foundries/Building Products			\$2.54	\$2.44	4.10%
	16901	Tires/Rubber Products - Mfg	\$2.54	\$2.44	4.10%
	27200	Asphalt Roofing Products - Mfg	\$2.54	\$2.44	4.10%
	29102	Iron/Steel Foundries	\$2.49	\$2.38	4.62%
	29700	Ferrous Free Metal Foundries	\$2.54	\$2.44	4.10%
	34500	Gypsum/Clay Products - Mfg	\$2.49	\$2.38	4.62%
	34700	Concrete Products - Mfg	\$2.54	\$2.44	4.10%
	35401	Fibreglass Insulation - Mfg	\$2.49	\$2.38	4.62%
	38500	Fibreglass/Artificial Stone Products - Mfg	\$2.54	\$2.44	4.10%
355100 - Transit Mix Operations			\$2.73	\$2.82	-3.19%
	34800	Transit Mix Operations	\$2.78	\$2.88	-3.47%
371100 - Petrochemicals/Refineries			\$0.80	\$0.94	-14.89%
	06501	Sulphur Process	\$0.88	\$1.03	-14.56%
	36500	Refining Crude Oil	\$0.86	\$1.00	-14.00%
	36502	Oilfield/Industrial Hazardous Waste	\$0.86	\$1.00	-14.00%
	37801	Petrochemicals - Mfg	\$0.77	\$0.90	-14.44%
579900 - Compressors/Power Units			\$0.77	\$0.77	0.00%
	16902	Industrial Belting - Install/Service	\$0.77	\$0.77	0.00%
	62304	Compressors/Power Unit - Mfg	\$0.77	\$0.77	0.00%
Construction					
411901 - Industrial/Commercial Construction			\$1.81	\$1.78	1.69%
	06304	Oilfield Maintenance/Construction	\$1.87	\$1.84	1.63%
	40400	Industrial/Commercial Construction	\$1.84	\$1.81	1.66%
	42105	Sheet/Metal Structures - Erect	\$1.84	\$1.81	1.66%
	42106	Structural Steel - Erect	\$1.84	\$1.81	1.66%
	42109	Heavy Machine/Equipment - Install/Service	\$1.84	\$1.81	1.66%
	42129	Industrial Plant Maintenance	\$1.84	\$1.81	1.66%
	42156	Storage Tanks - Erect/Dismantle	\$1.84	\$1.81	1.66%
	42161	Precast Concrete - Erect	\$1.84	\$1.81	1.66%

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	42184	Mechanical Insulation - Install/Service	\$1.84	\$1.81	1.66%
	89928	Scaffold/Cranes - Rental/Erect	\$1.84	\$1.81	1.66%
411905 - Residential General Contractor			\$1.38	\$1.44	-4.17%
	40405	Residential General Contractor	\$1.41	\$1.47	-4.08%
421501 - Mobile Equipment Operations			\$1.87	\$1.88	-0.53%
	01904	Tree/Shrub Nurseries	\$1.84	\$1.85	-0.54%
	01905	Sod Growers	\$1.87	\$1.88	-0.53%
	02100	Landscaping	\$1.91	\$1.92	-0.52%
	02103	Lawn Maintenance	\$1.84	\$1.85	-0.54%
	02105	Feed Lot/Corral Cleaning	\$1.84	\$1.85	-0.54%
	02200	Right-of-Way Maintenance	\$1.91	\$1.92	-0.52%
	40602	Paving/Surfacing	\$1.91	\$1.92	-0.52%
	40604	Mobile Equipment Operation	\$1.91	\$1.92	-0.52%
	40901	Power Line - Construct/Remove	\$1.92	\$1.93	-0.52%
	40905	Pipeline Construction	\$1.92	\$1.93	-0.52%
422902 - Construction Trade/Wood Framing Services			\$5.27	\$5.01	5.19%
	40401	Construction Trade Services	\$5.37	\$5.11	5.09%
	42143	Construction Framing Contractor	\$5.37	\$5.11	5.09%
423100 - Concrete Construction			\$4.22	\$4.20	0.48%
	42102	Brick/Masonry Contracting	\$4.31	\$4.30	0.23%
	42104	Concrete Construction	\$4.31	\$4.30	0.23%
	42158	Refractory Linings - Sell/Install	\$4.22	\$4.20	0.48%
	42159	Caisson Operations	\$4.31	\$4.30	0.23%
423300 - Doors/Windows - Mfg/Install			\$2.83	\$3.07	-7.82%
	30302	Overhead Doors - Install/Repair	\$2.87	\$3.13	-8.31%
	42121	Doors/Windows - Mfg/Install	\$2.87	\$3.13	-8.31%
423500 - Exterior Construction Services - Fabrication/Install			\$5.42	\$5.08	6.69%
	42118	Roofing	\$5.51	\$5.18	6.37%

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	42151	Siding/Eavestrough - Fabricate/Install	\$5.51	\$5.18	6.37%
426100 - Mechanical Contracting Services			\$1.80	\$1.88	-4.26%
	31507	Dust Suppression Systems	\$1.77	\$1.85	-4.32%
	31508	Overhead Cranes - Service	\$1.83	\$1.92	-4.69%
	42110	Elevators/Escalators - Install/Service	\$1.83	\$1.92	-4.69%
	42117	Heating Systems - Fabricate/Install	\$1.83	\$1.92	-4.69%
	42122	Mechanical Contracting	\$1.83	\$1.92	-4.69%
	42124	Electric Wiring	\$1.83	\$1.92	-4.69%
	42128	TV/Radio Antennae - Install	\$1.80	\$1.88	-4.26%
	42144	Fire Sprinklers - Install/Service	\$1.80	\$1.89	-4.76%
	89600	Refrigeration Equipment - Sales/Service	\$1.83	\$1.92	-4.69%
	89605	Service Station Equipment - Sales/Service	\$1.85	\$1.93	-4.15%
427200 - Drywall/Stucco - Sales/Service			\$4.61	\$4.11	12.17%
	42135	Drywall/Plaster/Stucco/etc.	\$4.69	\$4.19	11.93%
	42141	Acoustic Materials - Sales/Install	\$4.69	\$4.19	11.93%
427501 - Painting/Coatings - Residential/Industrial			\$3.74	\$3.61	3.60%
	42111	Painting/Decorating	\$3.81	\$3.68	3.53%
	42120	Sand Blasting	\$3.81	\$3.68	3.53%
	42139	Industrial Coating Services	\$3.81	\$3.68	3.53%
427800 - Flooring/Tile - Sales/Install			\$2.15	\$2.15	0.00%
	42113	Tile/Terrazzo - Sales/Install	\$2.19	\$2.20	-0.45%
	42125	Floor Coverings - Sales/Install	\$2.19	\$2.20	-0.45%
429201 - Electronic Equipment/Metal Products			\$0.75	\$0.67	11.94%
	31501	Light Metal Products - Assemble/Install	\$0.75	\$0.67	11.94%
	35301	Monument/Tombstone Dealers	\$0.74	\$0.66	12.12%
	42131	Vacuum Systems -Assemble/Install	\$0.76	\$0.68	11.76%
	42160	Electronic Equipment - Sales/Service	\$0.76	\$0.68	11.76%

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429800 - Staffing Services - Labour			\$2.75	\$2.82	-2.48%
	86911	Staffing Services - Labour	\$2.80	\$2.88	-2.78%
429930 - Testing/Inspection Services			\$0.72	\$0.68	5.88%
	40907	Power Poles - Test/Preserve	\$0.73	\$0.70	4.29%
	51502	NDT Testing including Visual Inspection	\$0.79	\$0.75	5.33%
	51503	Oil/Gas Meters - Inspect/Test	\$0.68	\$0.65	4.62%
	51504	Cathodic Protection Service	\$0.71	\$0.68	4.41%
	51506	Quality Control Services - Construction	\$0.72	\$0.68	5.88%
	86401	Land/General Survey	\$0.73	\$0.73	0.00%
	86403	Research/Material Testing Labs	\$0.73	\$0.70	4.29%
	86413	Heat/Air Systems - Test	\$0.71	\$0.67	5.97%
	86922	Visual Inspection Services	\$0.72	\$0.68	5.88%
Transportation					
451100 - Flight/Air Service Operations			\$1.56	\$1.59	-1.89%
	50100	Air Service - Scheduled Commercial	\$1.50	\$1.54	-2.60%
	50104	Air Service - Regular/Charter	\$1.53	\$1.50	2.00%
	50107	Helicopter Service	\$1.50	\$1.50	0.00%
	50200	Aircraft - Ground Support Services	\$1.51	\$1.54	-1.95%
	50203	Flight Operations - Miscellaneous	\$1.50	\$1.50	0.00%
453100 - Railway Transportation Services			\$1.11	\$1.11	0.00%
	50607	Railway Transportation Service	\$1.07	\$1.07	0.00%
456100 - Specialized Trucking			\$3.80	\$3.76	1.06%
	42155	Move Buildings	\$3.86	\$3.83	0.78%
	50701	Specialized Trucking	\$3.74	\$3.73	0.27%
	50720	Oilfield Trucking	\$3.77	\$3.72	1.34%
456102 - General Trucking			\$4.96	\$4.82	2.90%
	50714	General Trucking	\$4.98	\$4.86	2.47%

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457200 - Road Transportation Services			\$3.80	\$3.61	5.26%
	50800	Bus Lines	\$3.70	\$3.51	5.41%
	50802	Bus Depots	\$3.72	\$3.52	5.68%
	51200	Taxi Cabs/Limousine Service	\$3.77	\$3.52	7.10%
457300 - School Bus Operations			\$3.00	\$3.80	-21.05%
	50801	School Bus	\$2.99	\$3.79	-21.11%
479901 - Public Warehousing			\$2.06	\$1.94	6.19%
	51705	Packing/Crating - Custom	\$2.02	\$1.91	5.76%
	52700	Public Warehousing	\$2.06	\$1.94	6.19%
481300 - Media/Arts - Production/Distribution			\$1.02	\$1.12	-8.93%
	54300	Radio/TV Stations	\$0.96	\$1.06	-9.43%
	85100	Movie Theatres	\$0.99	\$1.09	-9.17%
	85907	Film Production Including Performers	\$1.02	\$1.12	-8.93%
	85918	Live Theatres/Ballet	\$0.99	\$1.09	-9.17%
	85934	Alliance Theatre Trust Funds	\$1.02	\$1.12	-8.93%
482102 - Telecommunication Services			\$0.97	\$0.72	34.72%
	54301	Closed Circuit TV/Cablevision	\$0.95	\$0.70	35.71%
	54501	Telecommunication Systems	\$0.87	\$0.68	27.94%
491100 - Utility Services - Gas/Electric			\$0.46	\$0.54	-14.81%
	57400	Utilities - Electric/Natural Gas	\$0.46	\$0.54	-14.81%
499900 - Waste Management Services/Salvage Dealers			\$3.51	\$2.95	18.98%
	27400	Waste - Recycle/Salvage/Reclaim	\$3.47	\$2.91	19.24%
	57901	Garbage Collection/Disposal	\$3.64	\$3.08	18.18%
	62700	Scrap/Salvage Dealers	\$3.47	\$2.91	19.24%
	65402	Towing Auto Vehicles	\$3.54	\$2.91	21.65%

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Retail and Wholesale					
563100 - Home Improvement/Garden Centres			\$1.91	\$1.79	6.70%
	25403	Home Improvement Centres	\$1.91	\$1.79	6.70%
	62908	Garden Supply Centre	\$1.85	\$1.75	5.71%
571100 - Farm Equipment Dealers			\$0.98	\$1.23	-20.33%
	62200	Farm Implement Dealers	\$0.97	\$1.22	-20.49%
571105 - Machinery/Safety Equipment - Sales/Service			\$0.83	\$0.68	22.06%
	62302	Machinery/Equipment - Sales/Service	\$0.84	\$0.69	21.74%
	86905	Safety Equipment - Sales/Rental	\$0.82	\$0.67	22.39%
572100 - Mobile Equipment - Sales/Rentals/Service			\$1.52	\$1.50	1.33%
	62201	Mobile Equipment Dealers	\$1.52	\$1.50	1.33%
572102 - Industrial/Oilfield Equipment Rentals			\$0.93	\$1.06	-12.26%
	89910	Industrial/Oilfield Equipment - Rental	\$0.93	\$1.06	-12.26%
572203 - Industrial Supply Stores/Chemical Products			\$0.51	\$0.48	6.25%
	37902	Chemical Products - Package/Distribute	\$0.50	\$0.47	6.38%
	62303	Industrial Supply Stores	\$0.50	\$0.47	6.38%
601100 - Food/Alcohol - Distribution/Sales			\$1.97	\$1.89	4.23%
	63100	Food/Convenience Stores	\$1.97	\$1.89	4.23%
	63103	Home Provisioner/Butcher Shops	\$1.97	\$1.89	4.23%
	63105	Liquor/Wine/Beer Sales Outlets	\$1.97	\$1.89	4.23%
	65406	Gas Bars/Car Wash, Retail - No Servicing	\$1.97	\$1.89	4.23%
	69916	Wholesale Food Distribution	\$1.97	\$1.89	4.23%
614101 - Specialty Retail/Drug Stores			\$0.61	\$0.60	1.67%
	62903	Sales Operations	\$0.59	\$0.58	1.72%
	66900	Clothing/Shoe Stores	\$0.61	\$0.60	1.67%
	68100	Drug Stores	\$0.61	\$0.60	1.67%

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	69904	Retail Specialty Stores	\$0.61	\$0.60	1.67%
	89100	Travelling Sales/Mfg Agents	\$0.61	\$0.60	1.67%
621102 - Office/Business Equipment - Sales/Service			\$0.30	\$0.31	-3.23%
	33901	Medical Equipment - Sales/Service	\$0.28	\$0.28	0.00%
	62300	Office Equipment - Sales/Service	\$0.28	\$0.28	0.00%
	67602	Entertainment Equipment - Sales/Service	\$0.30	\$0.31	-3.23%
631100 - Automotive Dealers			\$1.19	\$1.22	-2.46%
	65600	Auto Dealers	\$1.19	\$1.22	-2.46%
632901 - Recreational Vehicles - Sales/Rentals/Service			\$1.50	\$1.34	11.94%
	69912	Trailers - Sales/Rental with Service	\$1.47	\$1.32	11.36%
	69915	Sport Vehicles - Sales/Service	\$1.50	\$1.34	11.94%
	89922	Industrial Camp Trailers - Rental	\$1.50	\$1.34	11.94%
633104 - Petroleum/Propane Dealers			\$1.38	\$1.35	2.22%
	60800	Bulk Petroleum Dealers	\$1.38	\$1.35	2.22%
	69300	Propane Dealers	\$1.38	\$1.35	2.22%
635100 - Automotive Repairs/Service Stations			\$2.01	\$1.89	6.35%
	65400	Service Stations	\$1.97	\$1.85	6.49%
	65808	General Automotive Repairs/Auto Wreckers	\$2.01	\$1.89	6.35%
635200 - Automobile Body Repairs			\$1.78	\$1.83	-2.73%
	65800	Automobile Body Repairs	\$1.77	\$1.82	-2.75%
641100 - Department/General Store Operations			\$1.67	\$1.61	3.73%
	64200	Department/General Stores	\$1.67	\$1.61	3.73%
	67300	Hardware/Auto Parts Stores/etc.	\$1.62	\$1.57	3.18%
	67601	Furniture Stores	\$1.62	\$1.57	3.18%
	67604	Appliances - Sales/Service	\$1.62	\$1.57	3.18%
	69200	Florists - Wholesale/Retail	\$1.62	\$1.57	3.18%
	69901	Auctions	\$1.62	\$1.57	3.18%

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	69914	Pet/Seed/Feed Stores	\$1.62	\$1.57	3.18%
	86909	Inventory Services	\$1.67	\$1.61	3.73%
	89908	Small Equipment/Appliances -	\$1.67	\$1.61	3.73%
661100 - Wholesale Distribution			\$1.50	\$1.33	12.78%
	62900	Wholesaling	\$1.50	\$1.33	12.78%
671100 - Grain/Seed Handling Operations			\$1.09	\$0.96	13.54%
	52400	Grain/Seed Handling Operations	\$1.06	\$0.93	13.98%
Municipal Government, Education and Health					
835104 - Municipal Services and Co-Operatives			\$2.17	\$1.64	32.32%
	57601	Irrigation/Drainage District	\$2.17	\$1.64	32.32%
	57602	Water Treatment/Distribution	\$2.17	\$1.64	32.32%
	82712	Fire Protection Co-operatives	\$2.11	\$1.60	31.88%
	95102	Municipal Districts	\$2.15	\$1.65	30.30%
835105 - First Nations/Metis Settlements			\$1.05	\$1.18	-11.02%
	95105	First Nations	\$1.02	\$1.14	-10.53%
	95108	Metis Settlements	\$1.05	\$1.18	-11.02%
835106 - Cities/Towns/Villages			\$2.98	\$2.67	11.61%
	95100	Villages	\$3.01	\$2.71	11.07%
	95101	Towns	\$3.01	\$2.71	11.07%
	95104	Cities	\$3.01	\$2.71	11.07%
851109 - School Boards/Schools			\$1.60	\$1.45	10.34%
	80102	School Boards	\$1.60	\$1.45	10.34%
	80105	Private/Independent Schools	\$1.56	\$1.41	10.64%
	80106	Kindergartens	\$1.60	\$1.45	10.34%
	89923	Driving/Testing Schools	\$1.56	\$1.41	10.64%

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853100 - Post-Secondary/Safety Education			\$0.45	\$0.45	0.00%
	80103	Colleges	\$0.45	\$0.45	0.00%
	80301	Specialty Schools - Professional/Personal	\$0.44	\$0.44	0.00%
	80311	Institutes of Technology	\$0.44	\$0.44	0.00%
	80500	Universities	\$0.44	\$0.44	0.00%
	80700	Library Boards	\$0.44	\$0.44	0.00%
	80701	Museums/Art Galleries	\$0.44	\$0.44	0.00%
	86927	Safety/First Aid Training	\$0.45	\$0.45	0.00%
861100 - Hospitals/Acute Care Centres			\$1.93	\$1.85	4.32%
	82100	Health Care Services - Public	\$1.78	\$1.71	4.09%
	82705	Health Care Services - Private	\$1.89	\$1.82	3.85%
	82710	Health Care Services - Other Providers	\$1.93	\$1.85	4.32%
862100 - Continuing Care and Support Services			\$3.06	\$2.58	18.60%
	82704	Home Support Services	\$3.06	\$2.58	18.60%
	82800	Seniors' Supportive Living/Lodges	\$3.13	\$2.65	18.11%
	82808	Continuing Care Facilities	\$3.13	\$2.65	18.11%
864100 - Child Care Services			\$1.30	\$1.48	-12.16%
	82801	Day Homes/Day Care Centres	\$1.30	\$1.48	-12.16%
	82812	Play Schools	\$1.28	\$1.46	-12.33%
864700 - Disability Rehabilitation			\$2.27	\$2.04	11.27%
	82806	Disability Rehabilitation	\$2.27	\$2.04	11.27%
864900 - Community/Social Services			\$1.86	\$1.78	4.49%
	85909	Friendship/Cultural Centres	\$1.85	\$1.77	4.52%
	85910	Family Services Contracted Agencies	\$1.85	\$1.77	4.52%
	89925	Social/Community Support Services	\$1.85	\$1.77	4.52%

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Provincial Government					
820000 - Provincial Government			\$1.91	\$1.72	11.05%
	93200	Provincial Government	\$1.91	\$1.72	11.05%
Business and Personal Services					
759900 - Manufactured Home Parks/Property Management			\$1.10	\$1.10	0.00%
	87500	Manufactured Home Parks	\$1.07	\$1.07	0.00%
	89702	Property Management/Hostels	\$1.10	\$1.10	0.00%
771201 - Financial/Business Services			\$0.21	\$0.26	-19.23%
	52705	Document Storage/Exchange	\$0.21	\$0.26	-19.23%
	70200	Banks/Financial Services	\$0.20	\$0.24	-16.67%
	73500	Real Estate Dealers/Land Develop	\$0.20	\$0.25	-20.00%
	73501	Insurance Companies	\$0.20	\$0.25	-20.00%
	85925	Travel Agency/Motor Association	\$0.20	\$0.25	-20.00%
	86200	Advertising Agencies	\$0.20	\$0.25	-20.00%
	86600	Legal Services	\$0.21	\$0.26	-19.23%
	86901	Business Services	\$0.21	\$0.26	-19.23%
	86902	Management Consultants	\$0.21	\$0.26	-19.23%
	86906	Staffing Services - Clerical/Professional	\$0.21	\$0.26	-19.23%
	86920	Personnel Recruitment Agencies	\$0.20	\$0.25	-20.00%
	86921	Administer Out of Province Ops	\$0.21	\$0.26	-19.23%
	89101	Professional/Trade/Charitable Associations	\$0.20	\$0.25	-20.00%
	93109	Boards, Agencies, Commissions	\$0.20	\$0.25	-20.00%
	93113	Boards, Agencies, Commissions (Voluntary)	\$0.21	\$0.26	-19.23%
775200 - Engineering/Earth Science Services			\$0.15	\$0.15	0.00%
	09900	Mud Logging Services	\$0.24	\$0.24	0.00%
	86400	Engineering	\$0.15	\$0.15	0.00%
	86405	Geophysical Survey excluding Seismic	\$0.13	\$0.14	-7.14%
	86408	Waterfowl Preservation	\$0.13	\$0.14	-7.14%
	86410	Map Making	\$0.13	\$0.14	-7.14%
	86414	Geological/Environmental Consulting	\$0.13	\$0.14	-7.14%

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	86913	Software/Architects/Design	\$0.13	\$0.14	-7.14%
	89927	Archaeological Survey	\$0.13	\$0.14	-7.14%
779104 - Security/Investigative Services			\$1.78	\$1.58	12.66%
	89902	Security Services/Industrial Patrols	\$1.72	\$1.53	12.42%
	89913	Commissionaires/Armoured Car Services	\$1.78	\$1.58	12.66%
	89924	Investigative Services	\$1.73	\$1.54	12.34%
863500 - Personal Care and Medical Clinics			\$0.71	\$0.71	0.00%
	02104	Animal Health Services	\$0.69	\$0.69	0.00%
	82500	Private Medical/Physiotherapy Centres	\$0.71	\$0.71	0.00%
	82700	Health Related Products - Mfg	\$0.69	\$0.69	0.00%
	82701	Health/Allied Services - Miscellaneous	\$0.69	\$0.69	0.00%
	87200	Beauty/Barber Shops and Schools	\$0.71	\$0.71	0.00%
921401 - Industrial Camp Catering			\$3.48	\$3.15	10.48%
	87505	Industrial Camp Catering	\$3.48	\$3.15	10.48%
965301 - Hospitality/Outdoor Recreational Services			\$0.91	\$0.92	-1.09%
	83100	Churches/Religious Orders	\$0.90	\$0.90	0.00%
	85900	Golf Clubs/Ranges	\$0.90	\$0.90	0.00%
	85904	Ski Resorts/Gondolas	\$0.91	\$0.92	-1.09%
	87501	Restaurants/Catering	\$0.91	\$0.92	-1.09%
	87503	Hotels/Convention Centres	\$0.95	\$0.96	-1.04%
	87600	Sports and Recreation	\$0.91	\$0.92	-1.09%
	87603	Youth/Religious Camps	\$0.90	\$0.90	0.00%
	87700	Funeral Services/Cemeteries	\$0.90	\$0.90	0.00%
969905 - Recreation Facilities/Pet Services			\$1.36	\$1.44	-5.56%
	02116	Animal Shelters/Pounds	\$1.34	\$1.42	-5.63%
	02117	Kennels/Pet Grooming	\$1.36	\$1.44	-5.56%
	51701	Parking Facilities/Storage Garages	\$1.36	\$1.44	-5.56%
	80703	Zoos/Game Farms	\$1.34	\$1.42	-5.63%
	85300	Bowling Alleys/Billiard Parlours	\$1.34	\$1.42	-5.63%

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	85901	Community Associations/Facilities	\$1.34	\$1.42	-5.63%
	85916	Casinos/Dance Halls	\$1.36	\$1.44	-5.56%
	85919	Arenas/Stadiums	\$1.36	\$1.44	-5.56%
	85922	Arcades	\$1.34	\$1.42	-5.63%
	87508	Private Clubs	\$1.34	\$1.42	-5.63%
	89901	Exhibition Associations	\$1.34	\$1.42	-5.63%
	89907	Tennis/Squash/Rock Climbing Facilities	\$1.36	\$1.44	-5.56%
995302 - Laundry/Cleaning Services			\$2.30	\$2.00	15.00%
	87300	Domestic Help - Homeowner Only	\$2.30	\$2.00	15.00%
	87400	Commercial Laundries	\$2.30	\$2.00	15.00%
	87401	Dry Cleaners	\$2.27	\$1.97	15.23%
	87402	Coin Operated Laundromats	\$2.27	\$1.97	15.23%
	89701	Janitorial/Cleaning Services	\$2.30	\$2.00	15.00%
	89703	Exterior High Rise Window Cleaning	\$2.30	\$2.00	15.00%
	89704	Fumigating	\$2.30	\$2.00	15.00%
	89705	Furnace Cleaning Services	\$2.27	\$1.97	15.23%