



2026

preliminary rate summary sheet

Rate code	Rate code description	2026 preliminary rate
A11	Light Agricultural Operations	1.91
A21	Farming and Ranching	1.42
A31	Grain Elevators and Inland Terminals	0.72
B11	Construction Trades	1.62
B12	Residential Construction	2.46
B13	Commercial, Industrial Construction	1.83
C12	Light Commodity Marketing	0.60
C32	Grocery, Department Store, Hardware	0.93
C33	Wholesale, Chain stores	1.59
C41	Co-operative Associations	1.04
C51	Lumber Yards, Builders Supplies	1.66
C61	Automotive and Implement Sales and Service	1.08
C62	Automotive Service Shops, Towing	1.48
D32	Operation of Oilwells	0.41
D41	Oilwell Servicing	1.55
D51	Service Rigs and Water Well Drilling	1.85
D52	Seismic Drilling	1.70
D71	Open Pit Mining	0.99
D72	Underground Softrock Mining	0.65
D73	Underground Hardrock Mining	0.67
G11	Post Secondary Education	0.33
G12	Elementary and Secondary Education	1.11
G22	Health Authority, Hospitals and Care Homes	1.91
G31	Cities, Towns, Villages and Rural Municipalities	1.82
G51	Government of Saskatchewan and Ministries	1.17
M31	Manufacturing, Pipeline Operations	0.44
M33	Refineries and Upgrader	0.60
M41	Dairy Products, Soft Drinks	1.64
M42	Bakeries, Food Preparation and Packaging	1.01
M62	Mills, Semi Medium Manufacturing	1.57
M72	Processing Meat, Poultry and Fish	1.83
M81	Metal Foundries and Mills	2.54
M91	Agricultural Equipment	1.23
M92	Machine Shops, Manufacturing	1.61
M94	Iron and Steel Fabrication	1.44
R11	Road Construction and Earthwork	1.72
S11	Legal Offices, Financial, Drafting	0.17
S12	Offices, Professionals	0.30
S14	Unions (premium assessed on per delegate basis)	6.00
S21	Community and Social Services	1.36
S22	Restaurants, Catering, Dry Cleaning	0.79
S23	Hotels, Motels, Taxis	1.48
S32	Personal, Business and Leisure Services	1.03
S33	Caretaking, Park Authorities	1.21
S41	Engineering, Testing and Surveying	0.33
T42	Transportation, Courier, Commercial Bus	2.82
T51	Operation of Railways	1.31
T61	Commercial Air Transportation	0.70
U11	Telecommunications	0.55
U31	Electric Systems	0.54
Board level		1.22