

wcb

Saskatchewan
Workers'
Compensation
Board



2026 rate classification of industries



2026 rate classification of industries

Premium assessment rates (per \$100 of payroll)

Average premium rate \$1.22

Minimum annual premium of \$100

Maximum assessable wage \$108,223

Minimum personal coverage \$31,928

Effective Jan. 1, 2026

Classification of industries

The Saskatchewan Workers' Compensation Board (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. Every year, the WCB sets premium rates for 50 industry group codes. We group similar employers into rate codes based on the kind of work they do. These groups pay the same industry premium rate.

A rate code includes the rate class followed by a two-digit rate code.

Premium assessment rates

Effective Jan. 1, 2026

Rate per \$100 of payroll

Employers are classified by industry into a five-digit code, made up of three digits for the rate code and two digits for the subcode.

The Act cited in this booklet refers to [The Saskatchewan Workers' Compensation Act, 2013](#).

Online accounts

Visit our website at wcbask.com to view general account information about your business.

Class A Agriculture

Rate code A11 – Light Agricultural Operations

Subcodes:

- 01 Artificial insemination
- 02 Poultry collecting and loading
- 03 Tree or shrub nurseries
- 06 Commercial fishing (voluntary)
- 07 Trapping (voluntary)
- 09 Wild rice growing (voluntary)
- 10 Fish hatcheries (voluntary)
- 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/or machinery
- 19 Lawn maintenance, snow removal (small equipment), garden tilling, horticulture
- 20 Riding academies, stables
- 22 Tree planting
- 23 Poultry farming (voluntary)

Premium rate\$1.91

Rate code A21 – Farming and Ranching

Subcodes:

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

Premium rate\$1.42

Rate code A31 – Grain Elevators and Inland Terminals

Subcodes:

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

Premium rate\$0.72

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\$1.62

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
- 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 at industrial sites
- 17 Dampproofing
- 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\$2.46

Rate code B13 – Commercial, Industrial Construction

Subcodes:

- 01 Floor covering installation and repair
- 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
- 13 Precast concrete erection
- 14 Concrete work, cement finishing, guniting, grouting, parging, epoxy flooring, rubber pavement, 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 apartment buildings, office buildings, etc.
- 18 Bricklaying and masonry, refractory lining work, marble and stone setting
- 20 Roofing, shingle, tar and gravel, asphalt, metal and roof insulation
- 21 Scaffolding
- 22 Structural steel

Premium rate\$1.83

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 & vape stores, health foods, cannabis retail
- 09 Pool halls, bowling alleys, indoor recreational facility
- 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 Second hand, thrift store
- 17 Computer sales and service, business machines, office equipment, inventory work
- 18 Optical outlets
- 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\$0.60

Rate code C32 – Grocery, Department Stores, Hardware

Subcodes:

- 01 Grocery with meats
- 02 Appliance sales and service, 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 Floor covering stores
- 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, cannabis growing
- 17 Auto parts and accessories, auto electric parts, tire sales, farm parts and supplies, 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
- 25 Vending machines, video game/amusement machines, ATM (automated teller machine) service provider, coffee and popcorn vending machines
- 26 Pawn shops, gunsmiths and firework sales
- 27 Convenience, confectionery, fruit and vegetable stores
- 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 \$0.93

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
- 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\$1.04

Rate code C51 – Lumber Yards, 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\$1.66

Rate code C61 – Automotive and 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 stations, convenience stores w/gas, marina operations
- 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, recreational vehicles (RVs) sales and service, recreational vehicles (RVs) 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\$1.08

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\$1.48

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\$0.41

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\$1.55

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\$1.85

Rate code D52 – Seismic Drilling

Subcodes:

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

Premium rate\$1.70

Rate code D71 – Open Pit Mining

Subcodes:

- 01 Open-pit mining

Premium rate\$0.99

Rate code D72 – Underground Softrock Mining

Subcodes:

- 01 Underground softrock mining

Premium rate\$0.65

Rate code D73 – Underground Hardrock Mining

Subcodes:

- 01 Underground hardrock mining

Premium rate\$0.67

Class G Government and Municipal

Rate code G11 – Post-Secondary Education

Subcodes:

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

Premium rate\$0.33

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\$1.11

Rate code G22 – Health Authority, Hospitals and 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\$1.91

Rate code G31 – Cities, Towns, Villages and Rural

Municipalities

Subcodes:

- 01 Cities
- 02 Water treatment and distribution
- 06 Town administration
- 07 Village administration
- 08 Northern community areas
- 09 Rural municipalities, emergency services
- 10 Conservation and development areas, agricultural societies/boards, exhibition boards
- 11 Weed control authorities, rural pest control
- 12 Watershed and water users associations
- 13 Indian bands (voluntary)

Premium rate\$1.82

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\$0.44

Rate code M33 – Refineries and Upgrader

Subcodes:

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

Premium rate\$0.60

Rate code M41 – Dairy Products, Soft Drinks

Subcodes:

- 04 Dairy products
- 05 Soft drinks and soda water

Premium rate\$1.64

Rate code M42 – Bakeries, Food Preparation and Packaging

Subcodes:

- 01 Bakeries
- 03 Manufacturing, processing and packaging of food products including pet food preparation
- 04 Wholesale bakeries and chain food store bakeries

- 06 Manufacture of alcoholic beverages
- 07 Manufacture of vegetable oils
- 08 Cannabis product manufacturing

Premium rate\$1.01

Rate code M62 – Mills, Semi Medium Manufacturing

Subcodes:

- 01 Flour milling
- 02 Feed mills and seed plants, grain drying
- 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
- 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
- 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 per cent 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
- 27 Mobile seed cleaning (voluntary)
- 28 Mobile farm seed service (voluntary)

Premium rate\$1.57

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\$1.83

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\$2.54

Rate code M91 – Agricultural Equipment

Subcodes:

- 01 Agricultural equipment

Premium rate\$1.23

Rate code M92 – Machine Shops, Manufacturing

Subcodes:

- 01 Blacksmith and machine shops
- 02 Welding
- 03 Ornamental iron works
- 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
- 14 Ready mix including delivery
- 15 Industrial coating and wrapping (i.e. plastic, paints, epoxy, powder-coating)

Premium rate\$1.61

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\$1.44

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
- 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
- 29 Land clearing, brushcutting and stumping (voluntary)
- 30 Land clearing, brushcutting and stumping

Premium rate\$1.72

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\$0.17

Rate code S12 – Offices, Professionals

Subcodes:

- 01 Employment services, business offices, telephone answering services, microfilming, 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, business and professional associations
- 05 Medical offices and laboratories, counselling with no outreach, psychology offices
- 06 Physiotherapy, medical esthetics, laser therapy, massage therapy, float therapy, occupational 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
- 19 Hairdressing, esthetics (non-medical)
- 20 Tanning salons, body rub establishments
- 21 Tutoring services

Premium rate\$0.30

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\$1.36

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\$0.79

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\$1.48

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
- 04 SPCA, humane societies and animal services
- 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\$1.03

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\$1.21

Rate code S41 – Engineering, Testing and Surveying

Subcodes:

- 01 Consulting engineers, project management consulting & supervision
- 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
- 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\$0.33

Class T Transportation, Warehousing

Rate code T42 – Transportation, Courier, Commercial Bus

Subcodes:

- 01 General trucking
- 03 Mail hauling, inter urban
- 06 Commercial bus operations including maintenance
- 07 Courier, messenger service, armoured car service, 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, 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\$2.82

Rate code T51 – Operation of Railways

Subcodes:

- 01 Operation of railways

Premium rate\$1.31

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\$0.70

**Class U
Utility Operations**

Rate code U11 – Telecommunications

Subcodes:

- 01 Telecommunications

Premium rate\$0.55

Rate code U31 – Electric Systems

Subcodes:

- 01 Generation and transmission of electric systems

Premium rate\$0.54

2026 index of rates

Index of rates

A

Abattoirs	M72-07
Academies, riding	A11-20
Accounting offices	S12-15
Acidizing (oilwell)	D41-02
Acids, corrosive, manufacture of	M33-02
Acoustic tile (ceiling) installation	B12-02
Adult education	G11-06
Advertising agencies and communications	C12-24
Advertising, display work and sign painting (outdoor), including erection	B12-22
Advertising, display work and sign painting (shop)	C32-33
Advertising distribution	C33-12
Aerial crop spraying	T61-05
Aerial pipeline patrol	T61-03
Aerial survey	T61-03
Aerial surveying using a drone	S41-01
Affiliated colleges	G11-01
Agencies, advertising and communications	C12-24
Aggregate manufacturing	M62-21
Agricultural implement manufacture	M91-01
Agricultural societies/boards	G31-10
Aid societies	S21-04
Air conditioning installation	B11-01
Aircraft baggage, (un)loading of	T61-01
Aircraft (ultra light) sales and assembly	M62-10
Airplane overhaul and repair	T61-04
Airplane sales	T61-02
Airport runway construction	R11-11
Air transportation, commercial-charter	T61-01
Alarm systems, installation of	C51-02
Alarm system, monitoring	S12-01
Alcoholic beverages, manufacture of	M42-06
Alfalfa dehydrating (excluding harvesting)	M62-05
Aluminum and glass, installation only	B13-04
Aluminum products, manufacturing (sales and incidental installation maximum 15 per cent)	M62-22
Ambulance service	G22-05
Amusement park administration and maintenance	S32-03
Anesthesiologists	S12-05
Animal clinics	S21-06
Animal sample collection	S21-06
Animal services, kennels, daycare, training	S32-04
Animal welfare	S32-04
Antenna, radio and TV, erection of	B11-18
Antique shops	C12-16
Apartment buildings, caretaking of	S32-01
Apiaries	A11-15
Appliance sales and service	C32-02
Appraisers, real estate	S12-12
Apprenticeship training	S33-06
Archaeological work	S41-13
Architects	S41-02
Armoured car service	T42-07
Art gallery	C12-03
Artificial flowers, sales and rental	C12-05
Artificial gas manufacturing and distribution, including propane	M31-01
Artificial insemination, livestock	A11-01
Artificial stone manufacturing	M92-12
Asphalt, manufacturing and hauling	R11-08
Association delegates (voluntary)	S14-01
Association, professional	S12-04

ATM / ABM (automated teller machine)	C32-25
ATV, sales and service	C61-07
Auctioneering, livestock and machinery	A11-18
Auctioneering platform	C12-24
Auctioneering services	C33-04
Audiology	S12-07
Auditoriums	S32-11
Augering service	R11-17
Auto body and paint shops	C62-20
Auto cleaning	C61-03
Auto dealerships	C61-01
Auto detailing	C61-03
Auto electric parts	C32-17
Auto electric shops	C62-09
Auto glamourizing	C61-03
Auto glass installation	C62-20
Auto glass repair	C32-17
Auto glass tinting	C61-03
Automotive machining only	C61-08
Automotive repair	C62-01
Auto painting	C62-20
Auto parts and accessories, sale of (no garage work)	C32-17
Auto parts, salvaging of (no scrap metal)	M81-03
Auto rental agencies	C61-05
Auto sales, dealerships	C61-01
Auto sales, used (used car lots)	C61-12
Auto vinyl repair and installation	C62-20
Auto wrecking	M81-03
Awning manufacture and installation	C32-11
Axe throwing	C12-09

B

Backhoe work	R11-06
Bailiffs	S21-08
Bakeries	M42-01
Bakeries, wholesale, including chain food store bakeries	M42-04
Bale grinding	M62-02
Ball park maintenance	S32-03
Band master (music office)	S11-02
Bands, Indian (voluntary)	G31-13
Banks	S11-03
Banners and crests, manufacture of	C32-30
Barging	T42-24
Barrel and drum reconditioning	M94-05
Basement excavating	R11-06
Bathtub repair	C32-05
Battery manufacturing	M33-02
Battery operating	D32-07
Battery shops	C62-06
Battery tanks, operation of	D32-07
Bed and breakfast	S23-01
Beef grading as a business	C33-09
Beer and wine making supply stores	C12-15
Beer and wine stores	C12-15
Bentonite mining, open seam	D71-01
Berry farming	A21-04
Bicycle repair	C32-20
Billboards and bill postings, erection of	B12-22
Bingo halls, administration and maintenance	S32-03
Bins and granaries, construction/erection of	B13-05
Bit sales and service	C32-02
Blacksmithing shops	M92-01
Blasting	D73-01
Bleaching (laundries)	S22-04
Bleach, manufacture of	M62-15
Blocks, bricks, cement, plaster or stone, manufacture of	M92-12

Blood management services	S21-10
Blueprinting	S11-04
Boarding house	G22-01
Boat, fibreglassing	C62-20
Boat manufacture	M62-12
Boats, sales and service	C61-07
Bobcat work incidental to earthwork; land development	R11-01
Body rub establishment	S12-20
Boilers, erection or installation of	B13-12
Boilers, manufacture and repair of	M94-03
Bookbinding	C12-21
Book store	C12-03
Boot and shoe store, retail, including repair	C12-01
Boring services	R11-17
Bottle exchange	M62-14
Bottled water, manufacture and distribute	C32-19
Bowling alleys	C12-09
Boxes (cardboard), manufacture of	M62-07
Boy scouts	S12-01
Breakwaters, construction of	R11-01
Breweries	M42-06
Bricklaying	B13-18
Brick manufacture	M92-12
Bridge approaches (earthwork)	R11-01
Bridge approaches (structural or concrete)	B13-15
Bridge inspection	S41-12
Briquettes, manufacture of	M62-09
Brokerage offices, custom and manufacturers agents	S12-13
Brush cutting (voluntary)	R11-29
Brush cutting	R11-30
Brush pile spreading	R11-28
Builders supplies	C51-01
Building construction, self (voluntary)	B12-03
Building contractors, commercial	B13-17
Building inspection	S41-12
Building maintenance management	S32-01
Building material testing and inspection	S41-12
Building moving	R11-22
Building wrecking	R11-25
Bulk oil stations	C61-14
Bumper electroplating	C62-20
Bus depots	C33-04
Business associations	S12-04
Business colleges	G11-09
Business consultants	S12-01
Business machines, sales and service	C12-17
Business offices	S12-01
Bus lines	T42-06
Butcher shops	C33-07
Butter manufacturing	M41-04

C

Cabinet (kitchen) sales only	C51-01
Cabinet makers (on-site) and installation	B11-27
Cabinet manufacture (plant or factory)	M92-09
Cable hook-up, coaxial (internal)	C32-23
Cable manufacturing	M62-18
Café	S22-01
Cafeteria equipment installation	B11-04
Caisson work	B13-10
Cameras, sales and service	C12-03
Camp, auto, trailer (year round)	S22-02
Camps, lodges (seasonally operated), including guides	S23-05
Canals	R11-24
Candles, manufacture of	M62-09

Cannabis growing.....	C32-16
Cannabis product manufacturing	M42-08
Cannabis retail	C12-08
Cannabis wholesale	C33-02
Canning	M42-03
Canoes, manufacture of	M62-12
Can recycling.....	M62-14
Can salvage depots.....	M62-14
Canteens	S22-01
Car stereo installation.....	C32-21
Car washes	C61-03
Caregivers (individual, voluntary).....	S32-07
Caregivers (SK Health funded, voluntary).....	G22-04
Caretaking as a business.....	S33-01
Caretaking in apartment blocks, office buildings, etc.....	S32-01
Carpentry.....	B12-02
Carpet and linoleum laying.....	B13-01
Carpet cleaning	S22-04
Carpets, retail	C32-09
Cartage, local and provincial.....	T42-01
Casino operations	S32-03
Caskets, manufacture of	C33-05
Catering.....	S22-01
Catering, camp	S22-06
Catering, mobile and railway (incl. food trucks).....	S22-07
Cathodic protection services	D32-05
Cat work	R11-17
Ceiling tile, acoustic, installation of	B12-02
Cellars, excavation of.....	R11-06
Cellular phone sales and service	C32-23
Celluloid article manufacturing	M62-08
Cement finishing.....	B13-14
Cement manufacturing (no quarry)	M62-21
Cement powder distribution.....	C61-14
Cement work on mine shafts.....	D73-01
Cemetery caretaking	S33-02
Ceramics and pottery, sales and manufacture.....	C32-28
Chain food store outlets	C33-03
Chain link fencing	B12-20
Chartered flying	T61-01
Cheese manufacturing	M41-04
Chemical analysis	S41-03
Chemical and fertilizer application	A21-06
Chemical and fertilizer sales	C61-14
Chemical fertilizer manufacturing.....	M33-02
Chemical services, oilwell	D32-04
Chemicals, corrosive, manufacture of.....	M33-02
Chemicals, non corrosive, manufacture of.....	M33-02
Cheque cashing	S11-03
Childcare	S21-03
Child development centre.....	S21-03
Children's aid societies.....	S21-04
Chimney sweeps or cleaning	B11-11
Chip and stud mill.....	M62-26
Chiropractic Clinic	S12-05
Churches	G11-07
Cider manufacturing	M42-03
Cities, excluding Regina and Saskatoon	G31-05
Cladding	B12-24
Clay pits.....	R11-08
Cleaning and pressing.....	S22-05
Cleaning supplies	C32-05
Clergy (voluntary).....	G11-07
Clocks, manufacturing, service and repair of.....	C12-03
Clothing, manufacture of	C32-11
Clothing stores	C12-01

Clubs, service and community	S32-06
Coal mining, open seam	D71-01
Coffee house	S22-01
Coffins, manufacture of	C33-05
Coin-operated amusements	C32-25
Coin-operated laundries	S21-01
Cold storage plants	T42-13
Collection agencies	S12-13
Colleges, regional.....	G11-06
Commercial buildings, janitor service.....	S32-01
Commercial buildings, protection service.....	S21-08
Commercial construction	B13-17
Commercial feedlots (voluntary).....	A11-16
Commercial fishing (voluntary).....	A11-06
Commercial flying.....	T61-01
Commercial kitchen installation.....	B11-04
Commercial photography	S12-09
Communications and advertising agencies.....	C12-24
Community service, including counselling	S21-04
Composting	R11-09
Compressor stations, construction of.....	B13-12
Computer cleaning	S32-02
Computer sales and services.....	C12-17
Concessions, food.....	S22-01
Concrete block manufacturing.....	M92-12
Concrete ready-mix, including delivery	M92-14
Concrete work	B13-14
Condensed milk or cream manufacturing	M41-04
Condiments, manufacture of	M42-03
Condo associations	S32-01
Confectioneries, manufacture of	M42-03
Confectionery stores with gas stations.....	C61-04
Confectionery stores without gas stations.....	C32-27
Conservation and development areas	G31-10
Construction and installation of greenhouses	B13-09
Construction of wood frame farm buildings.....	B12-27
Construction project management	B12-05
Consulting engineers.....	S41-01
Consulting, project management.....	S41-01
Contaminant recycling.....	M31-06
Contracting, building commercial	B13-17
Contracting, building non-commercial.....	B12-04
Convenience store with gas station	C61-04
Convenience store (without gas station).....	C32-27
Convent	G11-07
Co-operative association.....	C41-01
Cordage manufacture.....	M62-16
Core analysis in oil or gas wells, including incidental field operations	S41-04
Corral cleaning	R11-18
Corrosion, chemical manufacturing (acids).....	M33-02
Corrosion, preventative service in oil lines.....	S41-12
Counselling/psychology with outreach	S21-04
Counselling with no outreach	S12-05
Courier, messenger service.....	T42-07
Craft shop	C12-03
Crane work	R11-23
Crate manufacture.....	M92-09
Credit unions	S11-03
Creosoting of posts and poles.....	M62-26
Cresting / embroidery	C12-02
Crests and banners, manufacturing of.....	C32-30
Crop spraying (aerial).....	T61-05
Crosscutting in or for mines as a business (soft rock).....	D72-01
Crosscutting in or for mines as a business (hard rock)	D73-01
Crude oil hauling	D41-08

Crushing, gravel	R11-08
Culverts, steel, manufacture of	M94-02
Curing hides	M62-20
Curling rinks	S32-03
Custom brokerage office	S12-13
Custom harvesting (voluntary)	A21-08

D

Dairy farming (voluntary)	A21-02
Dairy equipment installation and supplies	B11-02
Dairy products, manufacture of	M41-04
Dam construction (excluding concrete work)	R11-01
Dampproofing	B12-17
Day care	S21-03
Decorating	B12-01
Dehydrating alfalfa (excluding harvest)	M62-05
Deli	S22-01
Demolition	R11-25
Dental laboratories	S12-07
Dental offices and clinics	S12-07
Department stores	C32-10
Detective service	S21-08
De-waxing flowlines and tubing	D32-04
Diamond coring and drill stem testing	D41-07
Diamond drilling	D52-01
Diesel injection service	C62-10
Digital photography	S12-09
Directional drilling for cable line installation	R11-14
Directional drilling for oilwell servicing	D41-01
Disaster recovery	B12-02
Dismantling	R11-25
District home care	G22-04
Diving, commercial (included with an industry under the Act)	B13-11
Dog training, sitting and walking	S32-04
Domestics as a business	S33-07
Domestics (voluntary)	S32-07
Door and window installation	B13-04
Doors, manufacture, sale and installation of	M92-09
Doors, overhead installation of	B11-24
Drafting	S11-04
Dragline erection	B13-12
Dragline work	R11-01
Drapery sales and installation	C33-08
Dredging	R11-01
Drifting, in or for mines as a business	D73-01
Drill stem testing	D41-07
Drilling (supervision only)	D32-08
Drilling, diamond	D52-01
Drilling, oil, gas, minerals	D52-01
Drilling, rathole and shothole (below 200')	D52-01
Drilling, rathole and shothole (down to 200')	D41-01
Drilling, water wells	D51-03
Drive-in theatres	C12-10
Driver training	G12-06
Drone operations	S41-01
Dry cleaners	S22-05
Dry goods, sale of	C12-01
Drywall installation	B13-16
Duct work, included with sheet metal work	B11-07
Dugouts, farm	R11-06
Dyeing, carpet and upholstery	S22-04
Dyes, manufacture of	M62-15
Dynamometer service	D32-03

E

Earthmoving	R11-01
Eavestroughing.....	B12-24
Ecological work	S41-05
E-commerce	C12-24
Eggs, wholesaling and grading as a business.....	C33-09
Electrical component assembly.....	C12-22
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
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
Elementary and secondary schools, private	G12-07
Elementary and secondary schools with residences	G12-02
Elevators (freight or passenger), erection, installation and repair of	B12-23
Elevator (grain), operations.....	A31-01
Elevator operators	S32-01
Embossing.....	C32-32
Embroidery / creasing	C12-02
Employment service	S12-01
Emulsified asphalt manufacturing	M31-05
Engineers, consulting	S41-01
Engine rebuilding.....	C61-08
Engines, erection or installation of	B13-12
Engine, small, repair of	C62-09
Engraving (photo).....	C12-23
Environmental consulting	S41-05
Epoxy flooring.....	B13-14
Equipment, heavy, rental of with operators.....	R11-23
Equipment, heavy, rental of without operators.....	C62-15
Equipment, medium, manufacture of.....	M92-07
Equipment rental and maintenance (oilfield, roadwork or dam)....	R11-23
Equipment, small, rental of, including sales and service of	C61-10
Escalators, installation of.....	B12-23
Escape room	C12-09
Esthetics (medical).....	S12-06
Esthetics (non-medical).....	S12-19
Excavating.....	R11-06
Exhibition boards.....	G31-10
Expediting.....	T42-09
Exterminating services	S33-03
Extracts, manufacture of	M62-15

F

Fabrication, iron and steel, including warehousing of raw and finished productions.....	M94-01
Farm dugouts	R11-06
Farm feed service, mobile (voluntary).....	M62-28
Farm implement dealerships.....	C61-15
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

Farm management.....	S12-12
Farm parts and supplies (no servicing).....	C32-17
Farm sewer and water	R11-24
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).....	M62-28
Fencing, chain link, wood, pvc.....	B12-20
Fertilizer and chemical application.....	A21-06
Fertilizer, animal, manufacture of.....	M72-10
Fertilizer, chemical, manufacture of.....	M33-02
Fertilizer sales and distribution.....	C61-14
Fibreglass, installation of, on autos and boats.....	C62-20
Fibreglass products, manufacture of.....	M62-08
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
Fire crew (ground).....	R11-17
Fire escapes, erection or installation of.....	B12-15
Fire extinguishers, manufacture and servicing of.....	C32-03
Fire inspections.....	S41-12
Fire sprinkler installation.....	B11-03
Firework sales.....	C32-26
First Aid instructors.....	S21-04
Fish canning.....	M72-09
Fish hatcheries (voluntary).....	A11-10
Fishing and hunting lodges (including guides).....	S23-05
Fishing, commercial (voluntary).....	A11-06
Fitness centres.....	S32-08
Flashing, custom.....	B12-24
Floor covering installation and repair.....	B13-01
Floor covering stores.....	C32-09
Florists, retail.....	C12-05
Flour milling.....	M62-01
Flowers, manufacture of.....	C12-05
Flow evaluation.....	D32-03
Flushby services.....	D41-05
Flying, commercial.....	T61-01
Foam jacking.....	B13-14
Food concessions.....	S22-01
Food delivery service.....	T42-07
Food preparation and packaging.....	M42-03
Food trucks.....	S22-07
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
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
Furriers.....	C32-24

G

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
Gasfitting	B11-01
Gas fixtures sales, service and manufacture	C32-04
Gas line construction maintenance and repair.....	R11-20
Gas, natural or artificial, manufacturing, transmission and distribution of	M31-01
Gasoline manufacturing	M33-01
Gas station	C61-04
Gas well drilling	D52-01
Gas well logging	D41-02
Gas well operation.....	D32-07
Gas well servicing by means other than rigs	D41-02
Gas well servicing with rigs.....	D51-01
General building contractors non-commercial.....	B12-04
General recycling	M62-14
Geological exploration, included with oil	D32-06
Geological work (mining, open-pit).....	D71-01
Geological work (mining, hard rock).....	D73-01
Geophysical survey (mining).....	D73-01
Geophysical work (mining, open-pit).....	D71-01
Geophysical work (mining, hard rock).....	D73-01
Giftware sales.....	C12-03
Girl Guides	S12-01
Glass and aluminum, installations only.....	B13-04
Glass, auto, installation of.....	C62-20
Glass beads, manufacture of	M62-19
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
Golf, indoor and miniature.....	C12-09
Government, Provincial	G51-01
Government (Provincial) agencies and ministries.....	G51-02
Grain drying.....	M62-02
Grain elevator construction	B13-08
Grain elevator operation.....	A31-01
Grain farming (voluntary).....	A21-01
Grain handler.....	A31-01
Grain hauling	T42-01
Granaries and bins, construction/erection of.....	B13-05
Graphic design	C12-23
Gravel hauling	R11-08
Gravelling roads	R11-08
Gravel pits	R11-08
Gravity metering	D32-03
Grazing co-operatives (voluntary).....	A21-03
Greenhouse construction and installation.....	B13-09
Greenhouses (product grown for own use).....	A11-03
Greenhouses (retail only).....	C32-16
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

H

Hair salon supplies	C12-14
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).....	A21-08
Hatcheries, commercial.....	C32-15
Hauling, local and provincial	T42-01
Hauling, mail, inter urban	T42-03
Hauling of logs/pulpwood	T42-25
Health and community service instructors	S21-04
Health authority	G22-06
Health care administration.....	G22-03
Health district.....	G22-06
Health food retail	C12-08
Health service, mobile.....	S21-10
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 stockpiling.....	R11-08
Hobby shops	C12-03
Hog farms (voluntary).....	A11-14
Home care.....	G22-04
Homemaker service	S21-04
Home owners, construction for self (voluntary).....	B1203
Home owners, domestics (voluntary).....	S3207
Homes for senior citizens.....	G22-01
Homes for people with disabilities.....	G22-02
Homes, group care.....	G22-01
Honey processing.....	A11-15
Horizontal augering service.....	R11-17
Horticultural activities	A11-19
Hose (plastic or rubber), manufacture of	M62-08
Hospitals.....	G22-03
Hostels.....	S21-02
Hotel management	S23-01
Hotels	S23-01
Hot oil service, oilwell.....	D32-04
Hot shot service.....	T42-09
Household movers	T42-01
House insulation.....	B12-07
House sitters	S21-08
Housing authorities.....	S21-09
Humane societies.....	S32-04
Hydro blast	T42-21
Hydroplane overhaul and repair.....	T61-04
Hydrovac	T4-21

I

Ice cream concessions.....	S22-01
Ice cream manufacture.....	M41-04
Ice cube manufacture and distribution	C32-19
Ice harvesting	R11-16
Implement and equipment dealers (wholesale), without servicing or overhaul.....	C61-02

Implement and equipment dealers, with repair and service ...	C61-15
Independent living facilities	S23-01
Indian bands (voluntary).....	G31-13
Indoor golf	C12-09
Indoor recreational facility	C12-09
Industrial building, protection service	S21-08
Industrial catering	S22-06
Industrial coating and wrapping	M92-15
Industrial construction	B13-12
Industrial equipment manufacturing	M94-01
Industrial equipment repair.....	C62-15
Industrial equipment, sales and service only	C62-15
Industrial maintenance	B12-16
Industrial steam cleaning tanks.....	D41-05
Information technology services.....	S12-01
Inland terminals, construction of	B13-08
Inland terminals, operation of.....	A31-01
Inspection and testing of building materials and concrete	S41-12
Inspection of buildings.....	S41-12
Inspection service, TV, pipe, x-ray and rail	S41-12
Instruction, arts.....	S32-08
Instruction, fitness	S32-08
Instructors, health and community service	S21-04
Instrumentation.....	C51-02
Instrumentation mechanics	B11-09
Instrumentation service, oilwell	D32-03
Insulation, blown, rigid and rockwool, installation of	B12-07
Insulation, pipes	B12-07
Insulation removal	B12-07
Insulation, roof.....	B13-20
Insurance adjusters	S12-13
Insurance offices	S12-16
Interior design.....	S41-02
Interior landscaping	C12-05
Interprovincial trucking	T42-01
Inventory work	C12-17
Investigation service.....	S21-08
Investment company	S11-03
Iron fabricating.....	M94-01
Iron foundries	M81-01
Iron processing.....	M81-01
Iron stair manufacturing.....	M92-03
Iron stairs, erection, installation and repair of	B12-15
Iron works, ornamental, manufacture of.....	M92-03
Irrigation, mechanical	C61-15
Irrigation works, construction of	R11-13
IT services	S12-01

J

Janitor service as a business.....	S33-01
Janitors in apartment blocks, office buildings, etc.....	S32-01
Jewellery sales, service and repair	C12-03
Job printing.....	C32-32
Junk dealers	M81-03

K

Kaolin mining, open seam.....	D71-01
Kennels.....	S32-04
Kilns, lime	M31-06

Kitchen cabinet makers (on-site) and installers	B11-27
Kitchen cabinet manufacturing (plant or factory)	B11-27
Kitchen cabinet, sales only.....	C51-01
Kitchen equipment, commercial, installation of.....	B11-04

L

Laboratories for testing of soil and chemicals.....	S41-03
Laboratories, medical.....	S12-05
Lagoons, construction of	R11-06
Land development.....	R11-01
Land cleaning and clearing, as a business (voluntary).....	R11-29
Land cleaning and clearing, as a business.....	R11-30
Landmen.....	S41-10
Land reclaiming	R11-09
Landscaping (with heavy equipment).....	R11-09
Landscaping (with small equipment, hand tools).....	A11-19
Laser eye surgery.....	S12-07
Laser optic alignment	S41-11
Laser therapy	S12-06
Laundries, coin-operated.....	S21-01
Laundries, commercial	S23-02
Lawn maintenance	A11-19
Lawn sprinkler installation	R11-09
Leather goods stores.....	C12-01
Legal offices	S11-01
Library boards	S12-08
Licensed lounge	S22-01
License plate, metal highway sign manufacturing	M62-11
Lifeguards in pools	S32-03
Light aircraft manufacturing and assembly	M62-10
Lighting fixtures, installation of	B11-05
Lightning rods, erection of.....	B11-18
Lime kilns	M31-06
Limousine service.....	S23-06
Line cutting (mining).....	D73-01
Linoleum and carpet laying	B13-01
Liquor (malt or spirituous), manufacture of	M42-06
Liquor vendor	C12-15
Lithography.....	C32-32
Livestock buyers (voluntary).....	A11-16
Livestock feeding equipment installation.....	B11-02
Livestock yards (voluntary).....	A11-16
Locker plants (food storage)	C33-07
Locksmiths.....	C32-12
Lodges, camps (seasonally operated), including guides	S23-05
Lodges, public (year round operation)	S23-05
Logging operations.....	R11-28
Logging, gas or oilwell.....	D41-02
Log hauling.....	T42-25
Lottery distribution and sales	S12-03
Lounge (licensed).....	S22-01
Lube shop.....	C61-11
Lumber yards (no mill or factory)	C51-01

M

Machinery, heavy, installation of.....	B13-12
--	--------

Machine shops	M92-01
Machine shops (automotive only)	C61-08
Magnetometer work	D32-03
Mail delivery, inter-urban	T42-03
Mail delivery, urban	T42-11
Mail order stores	C33-04
Maintenance as a business in chemical or manufacturing plants	B12-16
Malt or spirituous liquor, manufacture of	M42-06
Manpower services	S33-06
Manufacture and assembly of light and ultra light aircraft	M62-10
Manufacture of light or small articles	M62-25
Manufacture of plastic items	C12-20
Manufacturer agent and custom brokerage office	S12-13
Manure spreading as a business	R11-18
Mapping, oil and gas industry	D32-03
Marble setting	B13-18
Marble works	M92-10
Marina construction	B12-12
Market gardening	A11-12
Marketing of petroleum products, wholesale	M31-04
Marketing representatives (voluntary)	S41-07
Marketing representatives (see also manufacturer agent)	S12-13
Masonry	B13-18
Massage therapy, float therapy	S12-06
Mattresses, manufacture of	C33-05
Measurements while drilling (MWD)	D32-03
Meat markets	C33-07
Meat or meat products, preparation and distribution of	M72-07
Meat packing plants	M72-07
Meat processing	M72-07
Meat, retail	C33-07
Mechanical contracting	B11-09
Mechanical insulation	B12-07
Mechanical irrigation sales and service	C61-15
Mechanics, heavy duty	C62-15
Medical esthetics	S12-06
Medical offices and clinics	S12-05
Medical supplies	C12-01
Mesh and steel specialties	B13-14
Metal awnings, doors, screens, window frames, and siding manufacture and sales, including installation	M62-22
Metal foundries	M81-01
Metal, heavy product manufacturing	M94-01
Metal installation	B12-15
Metal pipe manufacturing	M94-02
Metal shelving installation	B12-15
Meteorological stations	S12-02
Meter readers	S41-12
Meter services, including oilwell operations	D32-02
Microfilm services	S12-01
Milk delivery	M41-04
Milliners	C12-01
Milling, flour	M62-01
Millwork	M92-09
Mine buildings, construction of	B13-12
Mine maintenance, underground	D73-01
Mineral exploration, open pit	D71-01
Mineral exploration, underground hardrock	D73-01
Mineral exploration, underground softrock	D72-01
Minerals, drilling for	D52-01
Miniature golf	C12-09
Mining equipment sales and service	C62-15
Mining inspection	D32-08
Mining, open pit	D71-01

Mining, potash, open pit	D72-01
Mining, potash, solution method	M31-03
Mining, potash, underground softrock	D72-01
Mining, uranium, open pit	D71-01
Mining, uranium, underground hardrock	D71-01
Mobile escort service	T42-07
Mobile farm feed service (voluntary)	M62-28
Mobile home manufacturing	M92-05
Mobile homes sales and service	C61-13
Mobile mechanics	C62-01
Mobile phone sales and service	C32-23
Mobile seed cleaning (voluntary)	M62-27
Modular storage operator	S32-01
Monument installation	M92-11
Monument sales	C32-06
Mosaic setting in interior of buildings	B13-01
Mosque	G11-07
Mosquito control	A21-07
Motel and motor hotels	S23-01
Motor clubs	S12-14
Motorcycle sales and service	C61-07
Moveable partitions	B12-02
Movers, household	T42-01
Moving buildings	R11-22
Mowing of right of way	R11-18
Mucilage, manufacture of	M62-15
Mudjacking	B13-14
Mud service	D32-01
Muffler shops	C62-03
Municipalities, rural	G31-09
Municipal weed control units	G31-11
Museums	S32-09
Music stores	C12-03
Musical band office	S11-02
MWD (measurements while drilling)	D32-03

N

Nanny (voluntary)	S32-07
Natural gas and oil pipeline construction maintenance and repair	R11-20
Natural gas manufacturing, distribution and transmission, including propane	M31-01
Newspaper publishing (with printing)	C32-31
Newspaper publishing (without printing)	C12-25
News vendors	C12-03
Nightclubs	S22-01
Northern community areas	G31-08
Nursery, tree or shrub	A11-03

O

Occupational therapy	S12-06
Office building maintenance	S32-01
Office equipment sales	C12-17
Offices, business	S12-01
Oil and gas development	D41-04
Oil and gas exploration	D32-06
Oil and gas pipeline construction maintenance and repair	R11-20
Oil derricks, erection of	B13-12
Oil hauling outside battery	T42-20
Oil pipeline operation	M31-02
Oilfield construction	B13-12

Oilfield equipment and supplies, sales only	C32-07
Oilfield equipment maintenance	D41-06
Oilfield fencing	D41-04
Oilfield fire truck	D41-05
Oilfield inspection	D32-08
Oilfield maintenance	D41-04
Oilfield management and consulting	D32-08
Oilfield safety	D32-03
Oilfield salvaging, reclaiming	D41-03
Oils, vegetable, manufacture of	M42-07
Oilwell drilling	D52-01
Oilwell logging	D41-02
Oilwell operation, including pumping	D32-07
Oilwell servicing by means other than rigs	D41-02
Oilwell servicing with rigs	D51-01
Oilwell steam cleaning	D41-05
Optical offices and clinics	S12-07
Optical sales, retail	C12-18
Optical supplies, manufacture and distribution of	C12-18
Optometrists	S12-07
Ores, reduction and smelting of	D73-01
Ornamental iron works, manufacture of	M92-03
Outfitters	S23-05
Overhead door installation	B11-24

P

Painting	B12-01
Painting (acrylic) on roads and parking lots	R11-17
Painting steel towers and industrial structures	B12-01
Painting vehicles or vehicle parts	C62-20
Paint manufacture	M62-15
Paint stores	C12-11
Pallet manufacturing	M92-09
Paper hanging	B12-01
Paper mills	M33-02
Paper products, manufacture of	M62-07
Pargetting	B13-14
Park Board workers	S33-04
Park development	R11-09
Parking lot maintenance	R11-17
Parking lots or stations	C61-06
Park maintenance	S33-04
Paving blocks, manufacture of	M92-12
Paving material, manufacture of	R11-08
Paving stone installation	B13-07
Paving, streets and driveways	R11-01
Pawn shops	C32-26
Payday loans	S11-03
Peat moss production and hauling	R11-03
Peeling and preserving of posts and poles	M62-26
Perforating (oilwell)	D41-02
Pest control	S33-03
Pest control, rural	G31-11
Pet food preparation	M42-03
Pet grooming	C12-12
Pet shops	C12-12
Petroleum products, wholesale marketing and storage of	M31-04
Pharmaceutical preparations, manufacture of	C12-20
Pharmacies	C12-13
Photo and film stores	C12-03
Photo engraving	C12-23
Photography, aerial	T61-03
Photography, commercial	S12-09
Photography, digital	S12-09
Physiotherapists	S12-06

Piano tuning	C12-04
Pickle factories	M42-03
Picture framing/sales	C12-03
Piggery (voluntary)	A11-14
Pile driving	B13-10
Pilot training, flying	T61-02
Pilot truck/car	T42-07
Pin striping	C61-03
Pipefitting in oil industry	R11-20
Pipefitting, industrial	B13-12
Pipe inspection (camera)	S41-12
Pipeline construction	R11-20
Pipeline patrol (aerial)	T61-03
Pipeline, operation of	M31-02
Pipeline, safety maintenance	M31-02
Pipe locating	S41-12
Pipe manufacture (metal)	M94-02
Pipe manufacture (plastic)	M62-08
Pipe manufacture (sewer)	M94-02
Pipe repair	R11-20
Pipe testing in oil industry	R11-20
Pipe welding and stringing in oil industry	R11-20
Places of worship	G11-07
Planing mills	M62-26
Plant maintenance	C32-16
Plaster board or block manufacture	M62-08
Plastering	B12-21
Plastic articles (small) manufacture	C12-20
Plastic pipe manufacturing	M62-08
Plastic tank manufacturing	M62-10
Playground apparatus installation	B12-15
Playground supervision	S32-03
Plowing for cable line installation	R11-14
Plumbing	B11-01
Plumbing and heating supplies	C32-08
Plywood manufacture	M62-26
Pneumatic concrete pumping	R11-23
Pool halls	C12-09
Pork producers (voluntary)	A11-14
Portable sign placement	C33-12
Portable toilet rental	T42-14
Postal services	S41-08
Potash exploration and development	D72-01
Potash mining and refining (conventional)	D72-01
Potash mining and refining (solution method)	M31-03
Potato farming	A21-04
Pottery and ceramics, sales and manufacture	C32-28
Poultry, collecting and loading	A11-02
Poultry farming (voluntary)	A11-23
Poultry processing for retail market	C33-07
Poultry processing for wholesale market	M72-08
Power and telephone line removal	R11-15
Power line construction, installation, maintenance and repair other than by Saskatchewan Power Corporation	R11-15
Power tong service	D51-02
Power vacuuming	S32-02
Precast concrete erection	B13-13
Prefab wood product manufacturing	M92-09
Preschool instruction	S21-03
Pressing and cleaning	S22-05
Pressure truck, oil and gas	D41-05
Pressure washing	M92-08
Printing	C32-32
Printing newspapers (on-site)	C32-31
Private care home	G22-01
Private elementary and secondary schools	G12-07
Professional association	S12-04

Project management, construction.....	B12-05
Project management consulting.....	S41-01
Propane manufacturing.....	M31-01
Propane sales and distribution.....	C61-14
Property management (no caretaking).....	S12-12
Prospecting and development work in hard rock mines.....	D73-01
Protection service in industrial plants, commercial and residential buildings.....	S21-08
Protective covering manufacturing and installation.....	C32-11
Psychology offices.....	S12-05
Public lodges (seasonally operated).....	S23-05
Public lodges (year round operation).....	S23-05
Publishing, newspapers, etc. (with on-site printing).....	C32-31
Publishing, newspapers, etc. (without on-site printing).....	C12-25
Pulp mills.....	M33-02
Pulpwood hauling.....	T42-25
Pulpwood logs (conventional).....	R11-28
Pulpwood logs (mechanical).....	R11-28
Pump and water well servicing.....	D41-02
Pumping, oilwell.....	D32-07
Pumping stations, erection or installation of.....	B13-12
Pumpjack and meter services.....	D32-02

Q

Quarrying.....	R11-08
----------------	--------

R

Radiator repair (automotive).....	C62-14
Radio aerial erection.....	B11-18
Radio and TV stations.....	S12-17
Radiologists.....	S12-07
Radio sales and service.....	C32-21
Rail inspection service.....	S41-12
Railroad bridges, construction and repair of (excluding structural steel).....	B13-12
Rails, iron and steel, manufacture of.....	M94-01
Railway car cleaning.....	T51-01
Railway construction and removal.....	R11-12
Railways, operation of.....	T51-01
Ranching (voluntary).....	A21-02
Rathole drilling (down to 200').....	D41-01
Ready-mix concrete, including delivery.....	M92-14
Real estate.....	S12-12
Real estate appraisals.....	S12-12
Recreational centres.....	S32-03
Recycling and disposal of waste products.....	T42-21
Recycling, general.....	M62-14
Recycling of cans, bottles, etc.....	M62-14
Reduction of ores.....	D73-01
Refineries including storage of refined products.....	M33-01
Refinery equipment erection and installation.....	B13-12
Reforestation.....	R11-28
Refractory work.....	B13-18
Refrigeration.....	B11-10
Regeneration surveys, forest.....	R11-28
Regional airport authorities.....	S33-08
Regional care.....	G22-01
Regional colleges.....	G11-06
Regional park authority.....	S33-04
Rehabilitation services.....	S21-04
Reinforcing steel, placing of.....	B13-14
Rendering plant.....	M72-10

Renovation of buildings	B12-02
Rental of equipment, heavy, no operators	C62-15
Rental of equipment, heavy, with operators	R11-23
Rental of equipment (oilfields, roadwork and dam).....	R11-23
Rental of equipment, small, including sales and service	C61-10
Rental of portable toilets	T42-14
Reservoirs, concrete, water, construction, maintenance and repair of.....	B13-15
Residential buildings, protection services	S21-08
Residential construction	B12-04
Resorts, seasonally or year round operated	S23-05
Restaurants	S22-01
Retail implements	C61-15
Retail stores, miscellaneous.....	C32-06
Retreading and vulcanizing	C62-08
Rideshare	S23-06
Riding academies.....	A11-20
Rig anchoring	D41-01
Rig supervising	D32-08
Rinks, skating and curling	S32-03
Road making repair and maintenance	R11-01
Road marking	R11-17
Rock picking (custom).....	R11-18
Rolling mills	M81-01
Roofing	B13-20
Rope manufacturing	M62-16
Roto roter service	B11-01
Rubber pavement.....	B13-14
Rubber stamps and stencils, manufacture, sale and repair of...	C32-30
Rural municipalities	G31-09
Rural pest control	G31-11
Rural telephone companies.....	U11-01
Rust proofing, automobiles.....	C62-20
RV/Trailer sales, service and rentals.....	C61-13

S

Saddlery	C32-29
Safety consultants	S41-10
Safety supplies	C12-01
Salt, manufacture of	M33-02\
Salt water disposal	D41-05
Salvage of scrap metal, including loading and delivery	M81-02
Salvaging auto parts (no scrap metal)	M81-03
Sand and gas control	D32-04
Sandblasting.....	B12-01
Sanding and laying wood floors	B13-01
Sanding highways, roads and streets	R11-17
Sand pits	R11-08
Sand screen manufacturing	M92-10
Sanitarium	G22-01
Sash and door factories	M92-09
Satellite dish antenna sales and service	C32-22
Satellite dish installation	B11-21
Sawing mills	M62-26
Scaffolding.....	B13-21
Scales, installation of.....	B13-12
Scarification, logging purposes	R11-28
Scarification, non-logging purposes	R11-17
Scavenging.....	T42-21
School bus operations.....	G12-05
School divisions, all operations	G12-01
Scrap metal processing.....	M81-02
Sealant application	B12-17
Seamstress.....	C12-02
Second hand stores	C12-16

Security patrols.....	S21-08
Seed and garden supplies	C12-12
Seed cleaning plants.....	M62-02
Seismic operations (below 200')	D52-02
Seismic operations (down to 200').....	D41-01
Seismic survey	D41-05
Seniors club.....	S32-03
Septic tank cleaning.....	T42-21
Septic tank installation.....	R11-19
Service clubs	S32-06
Service crane	C62-15
Service station maintenance/renovations.....	B12-14
Service stations	C62-01
Servicing and repair of oilfield equipment.....	D41-06
Servicing gas or oil wells by means other than rigs.....	D41-02
Servicing gas or oil well with rigs	D51-01
Sewage disposal plants, construction and erection.....	B13-12
Sewer pipe, manufacture of	M94-02
Sewers (storm and domestic)	R11-24
Sewer / water maintenance.....	B11-01
Sewing machines sales and service	C12-02
Shaft sinking in or for mines, as a business (soft rock).....	D72-01
Shaft sinking in or for mines, as a business (hard rock).....	D73-01
Sharpening service.....	C32-02
Sheet metal work.....	B11-07
Sheltered workshops and activity centres.....	S21-05
Shingling.....	B13-20
Shoe stores (retail), including repair	C12-01
Shothole cementing.....	D41-02
Shothole drilling.....	D41-01
Sidewalk construction.....	B13-14
Siding application	B12-24
Sign erection	B12-22
Sign manufacturing (electric, neon)	M62-23
Sign painting and lettering, including erection (outdoor).....	B12-22
Sign painting or lettering (shop).....	C32-33
Silk screening	C32-32
Silos, construction of.....	B13-12
Silviculture	R11-28
Site preparation (forestry).....	R11-28
Site preparation (oilfield)	D41-04
Skidsteer work.....	R11-01
Skating rinks.....	S32-03
Slashing.....	D73-01
Slaughtering, custom.....	M72-07
Slaughtering, incidental to butcher shop or locker plant operations only	C33-07
Sleeping or boarding cars on railroad.....	S22-07
Small engine repair	C62-09
Smelting of ore	D73-01
Snowmobiles, sales and service	C61-07
Snow removal (small equipment).....	A11-19
Snow removal (heavy equipment).....	R11-17
Soap manufacture	M62-15
Social services	S21-04
Societies and clubs, fraternal.....	S32-06
Sod farming.....	A21-04
Soda water manufacturing	M41-05
Sodium bicarbonate manufacturing.....	M42-03
Sodium sulphate harvesting.....	R11-17
Sodium sulphate production.....	M31-03
Soffits and fascia installation	B12-24
Soft drinks, distribution of.....	T42-10
Soft drinks, manufacture of	M41-05
Software engineering	S12-01
Soil analysis (core).....	S41-04
Solar panel installation	B11-05
Sound, lighting and stage equipment sales, service, rental with installation	C61-10

Spa (esthetics)	S12-19
Special care homes	G22-01
Spirituous or malt liquors, manufacture of	M42-06
Sporting clubs, administration and maintenance of	S32-03
Sporting goods sales	C32-20
Sports equipment, motorized, service of	C61-07
Spraying, tree	A21-07
Spraytex	B12-01
Spring service auto	C62-04
Sprinkler installation, lawn	R11-09
Sprinkler systems, fire, sale and installation of	B11-03
Stables	A11-20
Stage construction and assembly	B12-15
Staging	C61-10
Stamp pads and stencils, sales, service and manufacture of	C32-30
Stand tending	R11-28
Stationery stores, retail	C12-03
Steam cleaning equipment	T42-22
Steam cleaning, industrial, oil or refinery tanks	D41-05
Steam cleaning, oilwells	D41-05
Steamfitting	B11-01
Steel building erection, excluding structural steel	B13-05
Steel building, manufacture of	M92-06
Steel fabrication	M94-01
Steel processing	M81-01
Stippling	B12-01
Stockpiling, highway	R11-08
Stockyards (voluntary)	A11-16
Stockyards with railway entry	A11-17
Stone crushing	R11-08
Stone cutting and dressing	M92-10
Stone setting	B13-18
Storage, cold	T42-13
Storage companies (no cartage)	T42-16
Strandboard (OSB) mills	M62-26
Street cleaning	R11-17
Structural steel erection	B13-22
Structural steel manufacturing	M94-01
Structures, industrial, high, erection of	B13-12
Stuccoing	B12-21
Stud and chip mills	M62-26
Stumping (voluntary)	R11-29
Stumping	R11-30
Supervision related to construction	B12-05
Supervision related to oilfield	D32-08
Supervision related to engineering/project management consulting	S41-01
Supervision related to care home	G22-02
Supervision related to child care	S21-03
Supervision & consultant related to office	S12-01
Surveying	S41-11
Surveying, aerial	T61-03
Surveys, forest regeneration	R11-28
Surveys, magnetometer	D32-03
Surveys, seismic	D41-05
Swimming instructors	S21-04
Swimming pool installation	B11-16
Swimming pools, operation of	S32-03
Swimming pools, sale only	C32-08
Synagogues	G11-07

T

Tailoring	C12-02
Tank car repair and maintenance	M94-04
Tank cleaning, oil and refinery	D41-05
Tank cleaning, septic	T42-21

Tank erection, installation or repair	B13-12
Tanning hides	M62-20
Tanning salons	S12-20
Taxicab operation	S23-06
Taxidermy	C32-18
Telecommunications	U11-01
Telephone and power line removal	R11-15
Telephone answering service	S12-01
Telephone canvassing	S12-01
Telephone lines, works or systems, construction, maintenance and operation by a rural telephone company	U11-01
Telephone set conversion	C32-23
Television and radio stations	S12-17
Television towers, erection of	B13-12
Temples	G11-07
Tents, sale, manufacture and installation of	C32-11
Terminals, inland, construction of	B13-08
Terminals, inland, operation of	A31-01
Terrazzo installation	B13-01
Testing and inspection	S41-12
Testing and inspection of building materials and concrete	S41-12
Theatres	C12-10
Thrift store	C12-16
Tile setting	B13-01
Tire collection and distribution	T42-21
Tire shredding	R11-26
Tires, sales and service	C62-08
Tires, wholesale only	C32-17
Tobacco stores	C12-08
Tourist camps, seasonally operated	S23-05
Tourist information booth	S12-01
Towel and toilet supply business	S22-05
Towers, erection of, other than water towers	B13-12
Towers, television, erection of	B13-12
Towing as a business	C62-16
Towns	G31-06
Trade school	G11-09
Traffic lane marking	R11-17
Trailer courts, year round operation	S22-02
Trailer manufacturing	M92-05
Trailers, sale, service and rental of	C61-13
Transmission shops	C62-05
Trapping (voluntary)	A11-07
Travel agencies	S12-14
Tree planting, seedlings	A11-22
Tree spraying	A21-07
Tree trimming	R11-09
Trenching for oil or gas lines or conduit	R11-14
Trenching for water or sewer lines	R11-24
Trophy and medal sales	C12-06
Trucking, general	T42-01
Trucking, interprovincial	T42-01
Trucking, local and provincial	T42-01
Trucking, sundry	T42-20
Trusses, manufacture of	M92-09
Tub grinding	M62-02
Tunnelling	R11-24
Tutoring services	S12-21
TV and radio stations	S12-17
TV antenna aerial erection	B11-18
TV pipe inspection	S41-12
TV sales and service	C32-21
TV towers, erection of	B13-12
Typesetting	C32-32

U

Underground mine maintenance	D73-01
Underground mining, hardrock.....	D73-01
Underground mining, softrock	D72-01
Undertaking	S21-07
Underwater work with an industry under the Act	B13-11
Union delegates (voluntary)	S14-01
Unions, associations	S12-04
Universities	G11-01
Upgrader.....	M33-01
Upholstery	C33-05
Upholstery cleaning.....	S22-04
Uranium mining, open pit	D71-01
US based trucking.....	T42-01
Used car lot.....	C61-12
Used car sales/service	C61-12

V

Vacuum cleaner sales and services.....	C32-13
Vacuum system installation.....	B11-26
Vacuum trucks (oil).....	D41-05
Variety stores.....	C12-03
Vape stores.....	C12-08
Vegetable canning or preparation	M42-03
Vegetable oil, manufacture of.....	M42-07
Vegetable stores.....	C32-27
Vegetation control as a business	A21-07
Vending machines sales and service.....	C32-25
Venetian blind manufacture, sales and installation	C33-06
Veterinarians.....	S21-06
Veterinary supplies.....	C12-12
Video rentals.....	C12-03
Video sales and service	C32-21
Villages	G31-07
Vinegar, manufacture of	M42-03
Vinyl lining, holding ponds, etc.....	R11-07
Vinyl roofs, auto, installation and repair of.....	C62-20
Vocational school	G11-09
Vulcanizing and retreading.....	C62-08

W

Waferboard mills.....	M62-26
Wallpaper sales	C12-11
Warehousing as a business	T42-16
Waste disposal	T42-21
Watches and watch cases, sale, service and repair of.....	C12-03
Watchman, in industrial plants	S21-08
Water bombing	T61-07
Waterfowl management.....	S32-09
Water hauling	T42-20
Water hauling, within oilfield battery.....	D41-08
Water heater, sales and service.....	C33-11
Water reservoirs, concrete, maintenance, construction and repair of.....	B13-15
Watershed associations	G31-12
Water softener, sales and installation	C33-11
Water towers, erection or installation of	B13-12
Water transportation	T42-24
Water treatment and distribution	G3102
Water Users Associations	G31-12
Water well drilling or boring.....	D51-03
Water well servicing	D41-02
Weather stations, meteorological	S12-02

Weed control units, municipal	G31-11
Weigh scale operator	C61-06
Welding, electric or gas, as a business.....	M92-02
Wharves, construction of.....	B12-12
Wheel alignment.....	C62-13
Wholesale distribution of newsprint and periodicals	C33-12
Wholesale establishments, miscellaneous.....	C32-06
Wholesale food establishments.....	C33-02
Wholesale implements without servicing or overhaul	C61-02
Wholesale metal.....	C51-01
Wholesaling and grading of eggs, as a business	C33-09
farming (voluntary).....	A11-23
Wig shops.....	C12-01
Wild rice growing (voluntary).....	A11-09
Window cleaning, as a business	B12-13
Window drapes, as a business, including installation	C33-08
Window tinting, building.....	M62-22
Windows, manufacture, sale and incidental installation of.....	M62-22
Wind turbine installation and repair.....	B13-12
Wind velocity monitoring	B11-18
Wine and beer making supplies	C12-15
Wine and beer stores	C12-15
Wire line service	D41-02
Wire manufacture	M62-18
Wooden box manufacture	M62-13
Wooden pole inspection	S41-12
Wood-related manufacturing	M92-09
Worship, places of.....	G11-07
Wrecking automobiles for scrap.....	M81-03

X

X-ray equipment installation	C51-02
X-ray inspection service as a business.....	S41-12

Y

Youth group	S21-04
-------------------	--------



Saskatchewan
Workers'
Compensation
Board

Head office

200-1881 Scarth St.
Regina, SK S4P 4L1

Saskatoon office

800-122 1st Ave. S.
Saskatoon, SK S7K 7E5

Employer services

General inquiries: 1.306.787.4370

Toll free: 1.800.667.7590

Fax: 1.306.787.4205

Toll free fax: 1.877.220.1671

employerservices@wcbask.com

wcbask.com



Work to live.