

wcb

Saskatchewan  
Workers'  
Compensation  
Board



## 2023 rate classification of industries





# 2023 rate classification of industries

Premium assessment rates  
(per \$100 of payroll)

Average premium rate \$1.28

Minimum annual premium of \$100

Maximum assessable wage \$96,945

Minimum personal coverage \$27,040

Effective Jan. 1, 2023

## Classification of industries

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

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

These classes are made up of 50 rate codes.

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

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

## Premium assessment rates

Effective Jan. 1, 2023

### Rate per \$100 of payroll

Employers are classified by industry into a five-digit code, comprised 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](http://wcbask.com) to view your firm's general account information.

# Class A Agriculture

## Rate code A11 – Light Agriculture Operations

### Subcodes:

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

Premium rate .....\$2.35

## Rate code A21 – Farming and Ranching

### Subcodes:

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

Premium rate .....\$1.60

## Rate code A31 – Grain Elevators and Inland Terminals

### Subcodes:

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

Premium rate .....\$0.66

# 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 .....\$1.88

### Rate code B12 – Residential Construction

**Subcodes:**

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

Premium rate .....\$2.73

### Rate code B13 – Commercial, Industrial Construction

**Subcodes:**

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

- 14 Concrete work, cement finishing, guniting, grouting, 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 .....\$2.04

## Class C Commodity – Wholesale – Retail

### Rate code C12 – Light Commodity Marketing

#### Subcodes:

- 01 Dry goods, clothing stores, milliners, wig shops, leather goods, shoe stores (including repair), safety supplies, medical supplies
- 02 Tailoring and seamstressing, sewing machine sales and service
- 03 Book stores, stationery stores, school supply stores, music stores, photo shops, craft and hobby shops, art galleries, picture framing stores, clock manufacturing and repairs
- 04 Piano tuning
- 05 Florists, interior landscaping
- 06 Trophies and medals
- 07 Handicraft sales
- 08 Tobacco and vape stores, health foods, health aid vending, cannabis retail
- 09 Pool halls, bowling alleys, indoor recreational facilities
- 10 Theatres
- 11 Paint and wallpaper
- 12 Veterinary supplies, pet shops, garden and seed supplies
- 13 Retail drugs and pharmacies
- 14 Barbering supplies
- 15 Liquor vendors, beer and wine stores, sale of beer and wine making supplies
- 16 Non-institutional social services, second-hand merchandise stores
- 17 Computer sales and service, business machines, office equipment, inventory work
- 18 Optical outlets
- 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 .....\$0.66

### Rate code C32 – Grocery, Department Stores, Hardware

#### Subcodes:

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

- 03 Fire extinguisher sales and service
- 04 Electric and gas fixture sales, service and repair
- 05 Cleaning supplies, bathtub repairs and refinishing
- 06 Light retail and wholesale
- 07 Oilfield equipment and supplies (sales only)
- 08 Plumbing and heating supplies, swimming pools (sales only)
- 09 Carpet and floor covering sales (no installation)
- 10 Department stores
- 11 Manufacture of clothing, tents, awnings and protective covering
- 12 Hardware, locksmith
- 13 Vacuum cleaner sales and service
- 14 Hardware retailed by builder supplies
- 15 Commercial hatcheries
- 16 Garden centres, plant maintenance, cannabis growing
- 17 Auto parts and accessories, auto electric parts, tire sales, farm parts and supplies and auto glass repair
- 18 Taxidermy
- 19 Ice cube and bottled water manufacture and distribution
- 20 Sporting goods, bicycle repair
- 21 TV and radio sales and service, car stereo installation, electronic service and repair
- 22 Satellite dish and antennae sales and service
- 23 Internal coaxial cable hook up, telephone set conversion, mobile phone sales and service
- 24 Furs and furriers
- 25 Coin-operated amusements, vending machines, coffee and popcorn vending machines, remote control cars
- 26 Pawn shops, second hand stores, antiques, lapidary work, gunsmiths and firework sales
- 27 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 ..... \$1.10**

### **Rate code C33 – Wholesale, Chain Stores**

#### **Subcodes:**

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

**Premium rate ..... \$1.66**



## **Rate code C41 – Co-operative Associations**

### **Subcodes:**

- 01 Co-operative associations

**Premium rate .....\$1.15**

## **Rate code C51 – Lumber Yard, Builders' Supplies**

### **Subcodes:**

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

**Premium rate .....\$1.86**

## **Rate code C61 – Automotive, Implement Sales and Service**

### **Subcodes:**

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

**Premium rate .....\$1.12**

## **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 .....\$1.59**

# 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 .....\$0.47

### 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 .....\$1.39

### 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 .....\$1.80

### Rate code D52 – Drilling, Seismic

**Subcodes:**

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

Premium rate .....\$1.67

### **Rate code D71 – Open-pit Mining**

**Subcodes:**

- 01 Open-pit mining

Premium rate .....\$1.10

### **Rate code D72 – Underground Softrock Mining**

**Subcodes:**

- 01 Underground softrock mining

Premium rate .....\$0.70

### **Rate code D73 – Underground Hardrock Mining**

**Subcodes:**

- 01 Underground hardrock mining

Premium rate .....\$0.80

## **Class G Government and Municipal**

### **Rate code G11 – Post-secondary Education**

**Subcodes:**

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

Premium rate .....\$0.37

### **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 .....\$1.23

### **Rate code G22 – Health Authority, Hospitals, Care Homes**

**Subcodes:**

- 01 Special care homes, alcohol and 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 .....\$1.83

### **Rate code G31 – Cities, Towns, Villages, RMs**

**Subcodes:**

- 01 Cities
- 02 Water treatment and distribution

- 06 Town administration
- 07 Village administration
- 08 Indian bands (voluntary), 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

Premium rate .....\$1.55

### **Rate code G51 – Government of Saskatchewan and Ministries**

**Subcodes:**

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

Premium rate .....\$1.23

## **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 .....\$0.43

### **Rate code M33 – Refineries and Upgrader**

**Subcodes:**

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

Premium rate .....\$0.62

### **Rate code M41 – Dairy Products, Soft Drinks**

**Subcodes:**

- 04 Dairy products
- 05 Soft drinks and soda water

Premium rate .....\$2.22

### **Rate code M42 – Bakeries, Food Prep and Packaging**

**Subcodes:**

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

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

Premium rate .....\$1.36

### Rate code M62 – Mills, Semi-medium Manufacturing

#### Subcodes:

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

Premium rate .....\$1.90

### Rate code M72 – Processing Meat, Poultry and Fish

#### Subcodes:

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

Premium rate .....\$2.04

### 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 .....\$2.26

### Rate code M91 – Agricultural Equipment

#### Subcodes:

- 01 Agricultural equipment

Premium rate .....\$1.34

## Rate code M92 – Machine Shops, Manufacturing

### Subcodes:

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

Premium rate .....\$1.56

## 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 .....\$1.64

# Class R Road Construction

## Rate code R11 – Road Construction and Earthwork

### Subcodes:

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

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

Premium rate .....\$1.83

## Class S Service Industry

### Rate code S11 – Legal Offices, Financial, Drafting

#### Subcodes:

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

Premium rate .....\$0.18

### Rate code S12 – Offices, Professionals

#### Subcodes:

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

Premium rate .....\$0.31

### Rate code S14 – Unions

**Subcodes:**

- 01 Union and association delegates (voluntary)

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

**Rate code S21 – Community and Social Services**

**Subcodes:**

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

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

**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 .....\$0.88**

**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 .....\$1.61**

**Rate code S32 – Personal, Business and Leisure Services**

**Subcodes:**

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

**Premium rate .....\$1.14**



## 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 .....\$1.23

## Rate code S41 – Engineering, Testing and Surveying

### Subcodes:

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

Premium rate .....\$0.38

# Class T Transportation, Warehousing

## Rate code T42 – Transportation, Courier, Commercial Bus

### Subcodes:

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

Premium rate .....\$3.33

## Rate code T51 – Operation of Railways

### Subcodes:

- 01 Operation of railways

Premium rate .....\$1.36

## 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 .....\$0.94

# 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

# 2023 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 distribution .....	C33-12
Advertising, display work and sign painting (outdoor), including erection.....	B12-22
Advertising, display work and sign painting (shop).....	C32-33
Aerial crop spraying.....	T61-05
Aerial pipeline patrol.....	T61-03
Aerial survey.....	T61-03
Affiliated colleges.....	G11-01
Agencies, advertising and communications .....	C12-24
Aggregate manufacturing .....	M62-21
Agricultural implement.....	M91-01
Agricultural pest control .....	G31-11
Agricultural societies/boards .....	G31-10
Aid societies .....	S21-04
Air conditioning installation.....	B11-01
Air craft baggage, (un)loading of.....	T61-01
Air transportation, commercial-charter .....	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
Alarm system, monitoring.....	S12-01
Alarm systems, installation of.....	C51-02
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
Animal clinics.....	S21-06
Animal sample collection.....	S21-06
Animal welfare .....	S32-04
Antenna, radio and TV, erection of.....	B11-18
Anesthesiologists.....	S12-05
Antique shops.....	C32-26
Apartment buildings, caretaking of.....	S32-01
Apiaries.....	A11-15
Appliances, light, repair of.....	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 flower sales.....	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
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 courts and camps, year-round operations .....	S22-02
Auto dealerships.....	C61-01
Auto detailing.....	C61-03
Auto electric parts.....	C32-17
Auto electric service and repair.....	C32-21
Auto electric shops.....	C62-09
Auto glamourizing.....	C61-03
Auto glass installation.....	C62-20
Auto glass repair .....	C32-17
Auto glass tinting.....	C61-03
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
Automotive machining only .....	C61-08
Automotive repair .....	C62-01
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) .....	G31-08
Banks.....	S11-03
Banners and crests, manufacture of .....	C32-30
Barbering.....	S12-18
Barbering supplies, sales .....	C12-14
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
Bleach, manufacture of .....	M62-15
Bleaching (laundries).....	S22-04
Blocks, bricks, cement, plaster or stone, manufacture of .....	M92-12
Blood management services .....	S21-10
Blueprinting.....	S11-04
Boarding house .....	G22-01
Boat manufacture .....	M62-12
Boat, fibreglassing.....	C62-20
Boats, sales and service .....	C61-07
Bobcat work incidental with earthwork; land development .....	R11-01
Body rub establishment .....	S12-20
Boilers, erection or installation of .....	B13-12
Boilers, manufacture and repair of.....	M94-03
Book store .....	C12-03
Bookbinding.....	C12-21
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
Boy scouts.....	S12-01
Boxes (cardboard), manufacture of.....	M62-07
Breakwaters, construction of.....	R11-01
Breweries.....	M42-06
Brick manufacture .....	M92-12
Bricklaying .....	B13-18
Bridge approaches (earthwork).....	R11-01
Bridge approaches (structural or concrete).....	B13-15
Bridge inspection .....	S41-12
Brine shrimp processing.....	M62-03
Briquettes, manufacture of .....	M62-09
Brokerage offices, custom and manufacturers agents.....	S12-13
Brooms, manufacture of.....	M62-17
Brush cutting (voluntary) .....	R11-21
Brush pile spreading.....	R11-28
Brushes, manufacture of .....	M62-17
Builders supplies .....	C51-01
Building construction, self.....	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
Bus lines.....	T42-06
Business colleges.....	G11-09
Business consultants.....	S12-01
Business machines, sales and service .....	C12-17
Business offices.....	S12-01
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
Can recycling .....	M62-14
Can salvage depots .....	M62-14
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
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 .....	T42-05
Casino operations .....	S32-03
Caskets, manufacture of .....	C33-05
Cat work .....	R11-17
Catering .....	S22-01
Catering, camp .....	S22-06
Catering, mobile and railway (including food trucks) .....	S22-07
Cathodic protection services .....	D32-05
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
Charitable organization .....	S12-01
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
Chiropractic clinic .....	S12-05
Chip and stud mill .....	M62-26
Churches .....	G11-07
Cider manufacturing .....	M42-05
Cities, excluding Regina and Saskatoon .....	G31-05
Cladding .....	B12-24

Clay pits.....	R11-08
Clay products and manufacturing .....	M92-04
Cleaning and pressing.....	S22-05
Cleaning of railway cars .....	T51-01
Cleaning supplies .....	C32-05
Clergy (voluntary).....	G11-07
Clocks, manufacturing, service and repair of.....	C12-03
Clothing stores .....	C12-01
Clothing, manufacture of .....	C32-11
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 .....	M42-05
Condo associations .....	S32-01
Confectioneries, manufacture of .....	M42-05
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 management .....	B12-05
Construction of wood frame farm buildings.....	B12-27
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 stores with and without gas bars.....	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.....	S21-04
Courier 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 .....	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 .....	A21-04

## D

Dairy equipment installation and supplies.....	B11-02
Dairy farming (voluntary).....	A21-02
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
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.....	S41-11
Dry cleaning .....	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

E-commerce .....	C12-24
Earthmoving .....	R11-01
Eavestroughing .....	B12-24
Ecological work .....	S41-05
Eggs, sale incidental to poultry farming (voluntary) .....	A11-02
Eggs, wholesaling and grading as a business .....	C33-09
Electric fixtures, manufacture, sale, service and repair of .....	C32-04
Electric motor rewinding .....	C61-09
Electric power lines, operation of .....	U31-01
Electric shops, auto .....	C62-09
Electric stores .....	C32-04
Electric systems, generation and transmission of .....	U31-01
Electric wiring .....	B11-05
Electrical component assembly .....	C12-22
Electromagnetic work .....	D32-03
Electronic component assembly .....	C12-22
Electronics, installation of .....	C51-02
Electroplating, bumper .....	C62-20
Electroplating, jewellery and small articles .....	C12-03
Elementary and secondary schools with residences .....	G12-02
Elementary and secondary schools, private .....	G12-07
Elevator (grain), operations .....	A31-01
Elevator operators .....	S32-01
Elevators (freight or passenger), erection, installation and repair of .....	B12-23
Embossing .....	C32-32
Embroidery/cresting .....	C12-02
Employment service .....	S12-01
Emulsified asphalt manufacturing .....	M31-05
Engine rebuilding .....	C61-08
Engine, small, repair of .....	C62-09
Engineers, consulting .....	S41-01
Engines, erection or installation of .....	B13-12
Engraving (photo) .....	C12-23
Epoxy flooring .....	B13-14
Environmental consulting .....	S41-05
Equipment rental and maintenance (oilfield, roadwork or dam) .....	R11-23
Equipment, heavy, rental of with operators .....	R11-23
Equipment, heavy, rental of without operators .....	C62-15
Equipment, medium, manufacture of .....	M92-07
Equipment, small, rental of, including sales and service of .....	C61-10
Escalators, installation of .....	B12-23
Escape room .....	C12-09
Esthetics .....	S12-19
Excavating .....	R11-06
Exhibition boards, cities excluding Regina and Saskatoon .....	G31-05
Exhibition boards .....	G31-10
Expediting .....	T42-09
Express agents .....	T42-07
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).....	M62-04
Farm implement dealerships.....	C61-15
Farm management.....	S12-12
Farm parts and supplies (no servicing).....	C32-17
Farm sewer and water.....	R11-24
Farming – berry.....	A21-04
Farming – grain or mixed (voluntary).....	A21-01
Farming – other, not voluntary.....	A21-04
Farming – potato.....	A21-04
Farming – ranching or dairy (voluntary).....	A21-02
Fascia and soffits installation.....	B12-24
Federated colleges.....	G11-01
Feed lot cleaning as a business.....	R11-18
Feed lots (voluntary).....	A11-16
Feed mills, commercial.....	M62-02
Feed service, farm, mobile (voluntary).....	M62-04
Fencing, chain link, wood, PVC.....	B12-20
Fertilizer and chemical application.....	A21-06
Fertilizer sales and distribution.....	C61-14
Fertilizer, animal, manufacture of.....	M72-10
Fertilizer, chemical, manufacture of.....	M33-02
Fibreglass products, manufacture of.....	M62-08
Fibreglass, installation of, on autos and boats.....	C62-20
Fibres, manufacture of.....	M62-16
Film and photo supply stores.....	C12-03
Film production.....	S12-10
Filtration plants, erection or installation.....	B13-12
Financial institutions.....	S11-03
Firework sales.....	C32-26
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
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
Flax straw processing, including buying, trucking, stacking....	M62-04
Floor laying, tile and terrazzo.....	B13-01
Flooring, sales only.....	C32-09
Florists, retail.....	C12-05
Flour milling.....	M62-01
Flow evaluation.....	D32-03
Flowers, manufacture of.....	C12-05
Flushby services.....	D41-05
Flying, commercial.....	T61-01
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
Fur farming (voluntary).....	A11-08
Fur marketing service.....	C32-24

Furnace cleaning .....	S32-02
Furnace manufacturing .....	M94-03
Furnace repair and service .....	B11-01
Furniture manufacturing .....	M62-13
Furniture refurbishing .....	C33-05
Furniture stores .....	C33-10
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
Gas station .....	C61-04
Gas fixtures sales, service and manufacture .....	C32-04
Gas line construction maintenance and repair .....	R11-20
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
Gas, natural or artificial, manufacturing, transmission and distribution of .....	M31-01
Gasfitting .....	B11-01
Gasoline manufacturing .....	M33-01
General building contractors non-commercial .....	B12-04
General recycling .....	M62-14
Geological exploration, included with oil .....	D32-06
Geological work (mining) .....	D73-01
Geophysical survey (mining only) .....	D73-01
Geophysical work (mining) .....	D73-01
Giftware sales .....	C12-03
Girl guides .....	S12-01
Glass and aluminum, installations only .....	B13-04
Glass beads, manufacture of .....	M62-19
Glass, auto, installation of .....	C62-20
Glass, sale and cutting of, including incidental installation of (15 per cent maximum) .....	M62-22
Glassware manufacturing .....	C32-28
Glazing .....	B13-04
Glue, manufacture of .....	M72-10
Golf club, administration and maintenance only .....	S32-03
Government (Provincial) agencies and ministries .....	G51-02
Government, Provincial .....	G51-01
Grain drying .....	M62-02
Grain elevator construction .....	B13-08
Grain elevator operation .....	A31-01
Grain farming (voluntary) .....	A21-01
Grain handler .....	A31-01
Grain hauling .....	T42-05
Granaries and bins, construction/erection of .....	B13-05
Graphic design .....	C12-23
Gravel hauling .....	R11-08
Gravel pits .....	R11-08
Gravelling roads .....	R11-08
Gravity metering .....	D32-03
Grazing co-operatives (voluntary) .....	A21-03
Greenhouse construction and installation .....	B13-09
Greenhouses (retail only) .....	C32-16
Greenhouses (product grown for own use) .....	A11-03
Grocery stores .....	C32-01
Grocery stores, chain store food outlets .....	C33-03
Ground fire crew .....	R11-17

Group care institutions .....	G22-02
Grouting in mine shafts .....	D73-01
Guniting, grouting or pargetting.....	B13-14
Gunsmiths .....	C32-26
Gyms .....	S32-08
Gypsum wallboard manufacturing.....	M62-08

## H

Hairdressing .....	S12-19
Handicraft sales.....	C12-07
Handyman service.....	B12-02
Hardware.....	C32-12
Hardware, retailed by builder supplies.....	C32-14
Harness sales, manufacture and repair .....	C32-29
Harvesting, custom (voluntary).....	A21-04
Hatcheries, commercial.....	C32-15
Hauling of logs/pulpwood .....	T42-25
Hauling, local and provincial .....	T42-05
Hauling, mail, inter urban .....	T42-03
Health aid vending and health foods.....	C12-08
Health and community service instructors .....	S21-04
Health authority .....	G22-06
Health care administration.....	G22-03
Health district.....	G22-06
Health service, mobile .....	S21-10
Heating .....	B11-01
Heating and plumbing supplies .....	C32-08
Heavy duty mechanics .....	C62-15
Heavy duty truck and equipment, service only .....	C62-02
Heavy duty truck sales, includes service .....	C61-01
Heavy equipment operations.....	R11-23
Helicopters, operation of .....	T61-06
Hides, preparing, curing or tanning of.....	M62-20
High pressure cold water wash (buildings) .....	B12-18
Highway signs, metal and license plates .....	M62-11
Highway stockpiling.....	R11-08
Hobby shops .....	C12-03
Hog farms (voluntary).....	A11-14
Home care.....	G22-04
Homemaker service .....	S21-04
Homes for senior citizens.....	G22-01
Homes for people with disabilities.....	G22-02
Homes, group care.....	G22-01
Home owners, construction for self (voluntary).....	B12-03
Home owners, domestics (voluntary).....	S32-07
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
Hot oil service, oilwell.....	D32-04
Hot shot service.....	T42-09
Hotel management.....	S23-01
Hotels .....	S23-01
House insulation.....	B12-07
House sitters .....	S21-08
Household movers .....	T42-05
Housing authorities.....	S21-09
Humane societies.....	S32-04
Hydro blast .....	T42-21
Hydroplane overhaul and repair.....	T61-04
Hydrovac .....	T42-21

## 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).....	G31-08
Indoor golf .....	C12-09
Indoor recreational facility .....	C12-09
Industrial building, protection service .....	S21-08
Industrial catering.....	S22-06
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, fitness .....	S32-08
Instructors, health and community service .....	S21-04
Instrumentation.....	C51-02
Instrumentation mechanics .....	B11-09
Instrumentation service, oilwell .....	D32-03
Insulation removal .....	B12-07
Insulation, blown, rigid and rockwool, installation of .....	B12-07
Insulation, pipes .....	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 works, construction of .....	R11-13
Irrigation, mechanical .....	C61-15
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).....	R11-21
Land reclaiming .....	R11-09
Landmen.....	S41-10
Landscaping (with heavy equipment).....	R11-09
Landscaping (with small equipment, hand tools).....	A11-19
Lapidary work.....	C32-26
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
License plates and metal highway signs, manufacture of .....	M62-11
Licensed lounge .....	S22-01
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 with incidental slaughtering.....	C33-07
Locksmiths.....	C32-12
Lodges, camps (seasonally operated), including guides .....	S23-05
Lodges, public (year round operation) .....	S23-05
Log hauling.....	T42-25
Logging operations (conventional).....	R11-28
Logging operations (mechanical) .....	R11-28
Logging, gas or oilwell.....	D41-02
Lottery distribution and sales .....	S12-03
Lounge (licensed).....	S22-01
Lube shop.....	C61-11
Lumber yards (no mill or factory) .....	C51-01

## M

Machine shops .....	M92-01
Machine shops (automotive only) .....	C61-08
Machinery, heavy, installation of.....	B13-12
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
Manufacturers 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.....	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 offices and clinics.....	S12-05
Medical supplies.....	C12-01
Mesh and steel specialties .....	B13-14
Messenger service .....	T42-07
Metal awnings, doors, screens, window frames, and siding manufacture and sales, including installation .....	M62-22
Metal foundries.....	M81-01
Metal installation .....	B12-15
Metal pipe manufacturing .....	M94-02
Metal shelving installation .....	B12-15
Metal, heavy product manufacturing .....	M94-01
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).....	M62-04
Mobile home manufacturing.....	M92-05
Mobile homes sales and service .....	C61-13
Mobile mechanics.....	C62-01
Mobile phone sales and service.....	C32-23
Modular storage operator .....	S32-01
Monument installation .....	M92-11
Monument sales .....	C32-06
Mosaic setting in interior of buildings .....	B13-01
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 .....	T42-05
Moving buildings.....	R11-22
Mowing of right of way .....	R11-18
Mucilage, manufacture of.....	M62-15
Mud service .....	D32-01
Mudjacking .....	R11-23
Muffler shops.....	C62-03
Municipal weed control units.....	G31-11
Municipalities, rural.....	G31-09
Museums.....	S32-09
Mushroom farming .....	A11-11
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
News vendors.....	C12-03
Newspaper publishing (with printing) .....	C32-31
Newspaper publishing (without printing) .....	C12-25
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

Paint manufacture .....	M62-15
Paint stores .....	C12-11
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
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
Park maintenance .....	S33-04
Parking lot maintenance .....	R11-17
Parking lots or stations .....	C61-06
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, agricultural .....	A21-06
Pest control, rural municipal .....	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 .....	M42-05
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
Pipe coating and wrapping.....	M92-15
Pipe inspection (camera).....	S41-12
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
Pipefitting in oil industry .....	R11-20
Pipefitting, industrial .....	B13-12
Pipeline construction .....	R11-20
Pipeline patrol (aerial) .....	T61-03
Pipeline, operation of.....	M31-02
Pipeline, safety maintenance .....	M31-02
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 farming (voluntary) .....	A11-02
Poultry processing for retail market.....	C33-07
Poultry processing for wholesale market .....	M72-08
Poultry, collecting and loading.....	A11-02
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
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
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 stations, erection or installation of .....	B13-12
Pumping, oilwell .....	D32-07
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
Radio sales and service .....	C32-21
Radiologists .....	S12-07
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 of cans, bottles, etc.....	M62-14
Recycling, general.....	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
Representatives, marketing (voluntary).....	S41-07
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
Rock wool insulation manufacturing.....	M92-13
Rolling mills .....	M81-01
Roof tile manufacturing .....	M92-04
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 associations .....	S12-01
Safety consultants .....	S41-10
Safety supplies .....	C12-01
Salt water disposal .....	D41-05
Salt, manufacture of .....	M33-02
Salvage of scrap metal, including loading and delivery .....	M81-02
Salvaging auto parts (no scrap metal) .....	M81-03
Sand and gas control .....	D32-04
Sand pits .....	R11-08
Sand screen manufacturing .....	M92-10
Sandblasting.....	B12-01
Sanding and laying wood floors .....	B13-01
Sanding highways, roads and streets .....	R11-17
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 .....	C32-26
Security patrols.....	S21-08
Seed and garden supplies .....	C12-12
Seed cleaning plants (portable voluntary).....	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 well with rigs .....	D51-01
Servicing gas or oil wells by means other than rigs.....	D41-02
Sewage disposal plants, construction and erection.....	B13-12
Sewer/water maintenance.....	B11-01
Sewer pipe, manufacture of .....	M94-02
Sewers (storm and domestic) .....	R11-24
Sewing machines sales and service .....	C12-02
Shaft sinking in or for mines, as a business .....	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
Skating rinks.....	S32-03
Skidsteer work.....	R11-01
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
Snow removal on roads and streets .....	R11-17
Snowmobiles, sales and service .....	C61-07
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
Spirituos 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, building .....	B12-18
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 companies (no cartage).....	T42-16
Storage, cold .....	T42-13
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) .....	R11-21
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 stores run by charitable organizations .....	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, interprovincial .....	T42-01
Trucking, local and provincial .....	T42-05
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
Vermiculite, manufacture of .....	M92-04
Veterinarians .....	S21-06
Veterinary supplies .....	C12-12
Video rentals .....	C12-03
Video sales and service .....	C32-21
Villages .....	G31-07
Vinegar, manufacture of .....	M42-05
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
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
Water softener, sales and installation .....	C33-11
Water towers, erection or installation of .....	B13-12
Water transportation .....	T42-24
Water treatment and distribution .....	G31-02
Water users associations .....	G31-12
Water well drilling or boring .....	D51-03
Water well servicing .....	D41-02
Waterfowl management .....	S32-09
Watershed Associations .....	G31-12
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 included with poultry farming (voluntary).....	A11-02
Wholesaling and grading of eggs, as a business .....	C33-09
Wig shops.....	C12-01
Wild rice growing (voluntary).....	A11-09
Wind velocity monitoring .....	B11-18
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
Wine and beer making supplies .....	C12-15
Wine and beer stores .....	C12-15
Wind turbine installation and repair.....	B13-12
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: 306.787.4370

Toll free: 1.800.667.7590

Fax: 306.787.4205

Toll free fax: 1.877.220.1671

Email: [employerservices@wcbask.com](mailto:employerservices@wcbask.com)

Web: [wcbask.com](http://wcbask.com)



*Work to live.*