

wcb

Saskatchewan
Workers'
Compensation
Board



2019 Assessment Rate Classification of Industries



2019 Rate Classification of Industries

Premium assessment rates
(per \$100 of payroll)

Average premium rate \$1.17

Minimum annual premium of \$100

Maximum assessable wage \$88,314

Minimum personal coverage \$23,005

Effective January 1, 2019

CLASSIFICATION OF INDUSTRIES

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

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

These classes are made up of 50 rate codes.

A rate code has 3 digits, with the class being identified first.

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

PREMIUM ASSESSMENT RATES

EFFECTIVE JANUARY 1, 2019

Rate per \$100 of payroll

Employers are classified by industry into a 5-digit code, comprised of 3 digits for the rate code and 2 digits for the subcode.

The Act cited in this booklet refers to *The Saskatchewan Workers' Compensation Act, 2013*.

Online accounts

Visit our website at www.wcbsask.com to view your firm's general account information.

CLASS A AGRICULTURE

Rate code A11 – Light agricultural operations

subcodes:

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

Premium rate\$2.48

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\$1.39

Rate code A31 – Grain elevators and inland terminals

subcodes:

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

Premium rate\$0.57

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
- 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\$1.55

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 Project management and construction
- 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\$2.58

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
- 13 Precast concrete erection

- 14 Concrete work, cement finishing, guniting, grouting, pargetting, reinforcing steel, placing mesh and other steel specialties
- 15 Concrete reservoirs, concrete bridge approaches
- 16 Drywall including boarding, taping and incidental spraytex, stippling, metal studs and acoustic ceilings
- 17 Commercial construction and renovations, such as institutions, apartment buildings, office buildings, etc.
- 18 Bricklaying and masonry, marble and stone setting
- 20 Roofing, shingle, tar and gravel, asphalt, metal and roof insulation
- 21 Scaffolding
- 22 Structural steel

Premium rate\$1.79

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 Stationery, book stores, jewellery, music stores, photo and film stores, news vendor, variety, craft and hobby shops, giftware, video rentals, art gallery, clock manufacturing and repair, picture framing and sales
- 04 Piano tuning
- 05 Florists, interior landscaping
- 06 Trophies and medals
- 07 Handicraft sales
- 08 Tobacco 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, school supplies, inventory work
- 18 Optical outlets, hearing aids
- 20 Pharmaceutical preparations and manufacturing, manufacture of plastic items
- 21 Bookbinding
- 22 Electronic component assembly
- 23 Graphic design
- 24 Advertising and communications agencies
- 25 Newspaper and other publishing, without on-site printing

Premium rate\$0.59

Rate code C32 – Medium commodities

subcodes:

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

- 03 Fire extinguisher sales and service
- 04 Electric and gas fixture sales, service and repair
- 05 Cleaning supplies, bathtub repairs and refinishing
- 06 Light retail and wholesale
- 07 Oilfield equipment and supplies (sales only)
- 08 Plumbing and heating supplies, swimming pools (sales only)
- 09 Carpet and floor covering sales (no installation)
- 10 Department stores
- 11 Manufacture of clothing, tents, awnings and protective covering
- 12 Hardware, locksmith
- 13 Vacuum cleaner sales and service
- 14 Hardware retailed by builder supplies
- 15 Commercial hatcheries
- 16 Garden centres, plant maintenance
- 17 Auto parts and accessories, auto electric parts, tire sales (no servicing), farm parts and supplies (no servicing), auto glass repair
- 18 Taxidermy
- 19 Ice cube and bottled water manufacture and distribution
- 20 Sporting goods, bicycle repair
- 21 TV and radio sales and service, car stereo installation, electronic service and repair
- 22 Satellite dish and antennae sales and service
- 23 Internal coaxial cable hook up, telephone set conversion, mobile phone sales and service
- 24 Furs and furriers
- 25 Coin-operated amusements, vending machines, coffee and popcorn vending machines, remote control cars
- 26 Pawn shops, second hand stores, antiques, lapidary work, gunsmiths and firework sales
- 27 Fruit, vegetables and confectionery stores, convenience stores with or without gas bar
- 28 Pottery, glassware
- 29 Harness, saddlery
- 30 Rubber stamps, banners and crests
- 31 Newspaper and other publishing, with on-site printing
- 32 Embossing, typesetting, printing, lithography
- 33 Advertising and display work

Premium rate \$1.08

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
- 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\$1.56

Rate code C41 – Co-operative associations

subcodes:

- 01 Co-operative associations

Premium rate\$1.19

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 bars, self service or attendants only
- 05 Auto rental
- 06 Commercial parking lots with or without auto service, weigh scale operator
- 07 Motorized sports equipment service, motorcycles
- 08 Automotive machining, engine rebuilding
- 09 Electric motor rewinding
- 10 Small equipment rental, incidental sales and service, staging, sound and lighting
- 11 Lube shops
- 12 Used car lots with or without service
- 13 Trailer sales and service, mobile homes sales and service, R.V. sales and service, R.V. and trailer rentals
- 14 Bulk oil, propane, fertilizer, and chemical sales and distribution, distribution of cement powder
- 15 Farm implement dealerships, mechanical irrigation equipment sales and service

Premium rate\$1.02

Rate code C62 – Automotive service shops, towing

subcodes:

- 01 Service stations, garages, mobile mechanics
- 02 Heavy duty truck and equipment service only
- 03 Muffler shops
- 04 Spring service
- 05 Transmission shops
- 06 Battery shops
- 08 Retreading and vulcanizing, tire service
- 09 Auto electric shops with service, small engine repair
- 10 Diesel injection service
- 13 Frame and wheel alignment
- 14 Radiator repair shop
- 15 Industrial equipment sales, service and repair, service crane
- 16 Towing as a business
- 20 Autobody and paint shops, bumper electroplating, auto rust proofing, auto glass installation, auto vinyl roofs, fibreglassing boats and autos

Premium rate\$1.56

CLASS D DEVELOPMENT – MINERAL RESOURCES

Rate code D32 – Operation of oilwells

subcodes:

- 01 Mud service
- 02 Pumpjack and meter service
- 03 Electromagnetic and magnetometer work, mapping, dynamometer, instrumentation service, gravity metering, flow evaluation, oilfield safety, Measurement While Drilling (MWD)
- 04 Chemical and hot oil service, dewaxing flowlines and tubing, sand and gas control
- 05 Cathodic protection service
- 06 Oil and gas exploration, geological work (oil and gas only) including survey
- 07 Battery operating, oilwell pumping
- 08 Oilfield management consulting or supervision with no line responsibility, oilfield or mining inspection

Premium rate\$0.44

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\$1.35

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\$1.41

Rate code D52 – Seismic drilling

subcodes:

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

Premium rate\$1.44

Rate code D71 – Open-pit mining

subcodes:

- 01 Open-pit mining

Premium rate\$0.72

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\$0.83

**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 Churches
- 09 Vocational, trade school and business colleges

Premium rate\$0.38

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\$1.17

Rate code G22 – Health authority, hospitals, care homes

subcodes:

- 01 Special care homes, rest homes, homes for senior citizens, sanitariums, boarding houses, regional care, private care homes
- 02 Group care institutions, houses for people with disabilities
- 03 Hospitals, health care administration
- 04 District home care
- 05 Ambulance service
- 06 Health authorities

Premium rate\$1.66

Rate code G31 – Cities, towns, villages, RMs

subcodes:

- 01 The City of Regina and the local agricultural society or exhibition board
- 02 Water treatment and distribution
- 03 The City of Saskatoon and the local agricultural society or exhibition board

- 05 All other cities and the local agricultural society or exhibition board
- 06 All towns and the local agricultural societies or exhibition boards
- 07 All villages and the local agricultural societies or exhibition boards
- 08 Indian bands (voluntary), northern community areas
- 09 Rural municipalities
- 10 Conservation and development areas, agricultural boards
- 11 Weed control authorities, rural pest control
- 12 Watershed and water users associations

Premium rate\$1.21

Rate code G51 – Government of Saskatchewan and ministries

subcodes:

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

Premium rate\$1.15

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\$0.45

Rate code M33 – Refineries and upgrader

subcodes:

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

Premium rate\$0.73

Rate code M41 – Dairy products, soft drinks

subcodes:

- 04 Dairy products
- 05 Soft drinks and soda water

Premium rate\$2.40

Rate code M42 – Bakeries, food prep and packaging

subcodes:

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

- 06 Manufacture of alcoholic beverages
- 07 Manufacture of vegetable oils

Premium rate\$1.35

Rate code M62 – Mills, semi-medium manufacturing

subcodes:

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

Premium rate\$1.76

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\$2.09

Rate code M81 – Metal foundries and mills

subcodes:

- 01 Iron and steel processing
- 02 Scrap metal salvage including loading and delivery
- 03 Junk dealers, auto wrecking, auto salvage

Premium rate\$1.50

Rate code M91 – Agricultural equipment

subcodes:

- 01 Agricultural equipment

Premium rate\$1.43

Rate code M92 – Machine shops, manufacturing

subcodes:

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

Premium rate\$1.48

Rate code M94 – Iron and steel fabrication

subcodes:

- 01 Iron and steel fabricating, manufacture industrial equipment, storage and truck tanks, rebar, manufacture of heavy metal products including warehousing of raw and finished products
- 02 Steel culverts, metal pipe, sewer pipe
- 03 Boilers, furnaces
- 04 Tank car repair and maintenance
- 05 Barrel and drum reconditioning

Premium rate\$2.09

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\$1.60

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
- 04 Drafting, blueprinting

Premium rate\$0.17

Rate code S12 – Offices, professionals

subcodes:

- 01 Employment services, business consultants, telephone answering service, telephone canvassing, microfilm, charitable organization, Boy scouts and Girl guides information technology services, tourist information booth, safety associations
- 02 Meteorological stations
- 03 Lottery kiosks, distribution and sales
- 04 Unions, associations
- 05 Medical offices and laboratories
- 06 Physiotherapists, laser, occupational and massage therapy
- 07 Optometrists, radiologists, dental offices, denturists, audiology, dental laboratories
- 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
- 21 Tutoring services

Premium rate\$0.27

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 Day nurseries or crèches, preschool instruction
- 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\$1.08

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\$0.89

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, Limousine service

Premium rate\$1.66

Rate code S32 – Personal, business and leisure services

subcodes:

- 01 Caretaking services in apartment and business blocks,
elevator operators, building maintenance management
- 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 and kennels, humane society
- 06 Service clubs
- 07 Domestic, private home owners only (voluntary)
- 08 Spas, gymnasiums, fitness centres, instruction
- 09 Museums, waterfowl management, household
estate organizations
- 11 Auditoriums

Premium rate\$1.23

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 Domestics as a business (public)
- 08 Regional airport authorities

Premium rate\$1.20

Rate code S41 – Engineering, testing and surveying

subcodes:

- 01 Consulting engineers
- 02 Architects, interior design
- 03 Laboratory testing of soil and chemicals
- 04 Core analysis including incidental field operations
- 05 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\$0.36

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\$3.02

Rate code T51 – Operation of railways

subcodes:

- 01 Operation of railways

Premium rate\$0.97

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\$0.79

CLASS U UTILITY OPERATIONS

Rate code U11 – Telecommunications

subcodes:

- 01 Telecommunications

Premium rate\$0.37

Rate code U31 – Electric systems

subcodes:

- 01 Generation and transmission of electric systems

Premium rate\$0.49

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 Boards	G31-10
Agricultural implement manufacture.....	M91-01
Agricultural pest control	G31-11
Agricultural societies, towns	G31-06
Agricultural societies, villages	G31-07
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%)	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.....	A41-02
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
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
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 or blade sharpening, done on industrial site	B12-16
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
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.....	A11-11
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.....	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 manufacture	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
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 and societies, fraternal.....	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
Compost	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
Confectioneries, manufacture of	M42-05
Confectionery stores with and without gas bars	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
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
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

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 / crestring	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
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, towns	G31-06
Exhibition boards, villages	G31-07
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	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 bars with convenience store	C32-27
Gas bars, full service	C62-01
Gas bars, self serve	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% 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
Hearing aids, sales and service of	C12-18
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

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 flaps, manufacture of	M62-16
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

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
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
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 (parents voluntary).....	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 development.....	B12-05
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	B13-12
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
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 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
School supplies sales.....	C12-17
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
Soil analysis (core).....	S41-04
Sound, lighting and stage equipment sales, service, rental with installation.....	C61-10
Spas.....	S32-08
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

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
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
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
Wire line service.....	D41-02
Wire manufacture.....	M62-18
Wooden box manufacture.....	M62-13
Wooden pole inspection.....	S41-12
Wood-related manufacturing.....	M92-09
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
------------------	--------

Head Office

200 - 1881 Scarth Street
Regina SK S4P 4L1

Branch Office

115 24th Street East
Saskatoon SK S7K 1L5

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

Web: www.wcbask.com



Work to live.