2020 Rate Classification of Industries
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Premium assessment rates (per $100 of payroll)

Average premium rate $1.17
Minimum annual premium of $100
Maximum assessable wage $88,906
Minimum personal coverage $23,546

Effective January 1, 2020
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, 2020

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 ..........$2.45

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 ..........$1.38

Rate code A31 – Grain elevators and inland terminals

subcodes:
01 Operation of grain elevators, inland terminals and grain handlers

Premium rate ..........$0.61

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 ........$1.64**

**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  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 ........$2.69**

**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, 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 ..........$1.89

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 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, 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 ..........$0.62

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 ....... $1.06

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:** $1.13

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:** $1.90

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:** $1.01

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:** $1.54
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 ..........$0.45

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 ..........$1.46

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 ..........$1.31

Rate code D52 – Drilling

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

Premium rate ..........$1.60
Rate code D71 – Open-pit mining
subcodes:
  01 Open-pit mining
  
  Premium rate ........$0.79

Rate code D72 – Underground softrock mining
subcodes:
  01 Underground softrock mining
  
  Premium rate ........$0.64

Rate code D73 – Underground hardrock mining
subcodes:
  01 Underground hardrock mining
  
  Premium rate ........$0.84

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 ........$0.36

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 ........$1.26

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 ........$1.60

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 ........$1.27

Rate code G51 – Government of Saskatchewan and ministries

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

Premium rate ........$1.17

CLASS M
MANUFACTURING AND PROCESSING

Rate code M31 – Manufacturing, pipeline operations

subcodes:
01 Manufacturing, transmission and distribution of natural and artificial gas including propane
02 Operation of pipelines, including safety maintenance
03 Solution potash mining, sodium sulfate production, manufacture tobacco products
04 Wholesale marketing and storage of petroleum products
05 Manufacture of emulsified asphalt
06 Lime kilns

Premium rate ........$0.46

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 ........$2.37

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 $1.39**

**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 $1.78**

**Rate code M72 – Processing meat, poultry and fish**

**subcodes:**
07 Meat processing
08 Poultry processing for wholesale market
09 Fish processing
10 Rendering plants

**Premium rate $1.99**

**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 $1.47**

**Rate code M91 – Agricultural equipment**

**subcodes:**
01 Agricultural equipment

**Premium rate $1.39**
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........$1.39**

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........$1.84**

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/auger 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
27 Logging and silviculture operations

Premium rate .......$1.64

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 .......$0.18

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 sits, 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 ........$0.90

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, playground supervision
04 SPCA and kennels, humane society
06 Service clubs
07 Domestics, private home owners only (voluntary)
08 Spas, gymnasiuims, fitness centres, instruction
09 Museums, waterfowl management, household estate organizations
11 Auditoriums

Premium rate ........$1.24
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******$1.29

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, 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******$3.07
Rate code T51 – Operation of railways

subcodes:
01 Operation of railways

Premium rate .......$0.94

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 .......$0.81

CLASS U
UTILITY OPERATIONS

Rate code U11 – Telecommunications

subcodes:
01 Telecommunications

Premium rate .......$0.39

Rate code U31 – Electric systems

subcodes:
01 Generation and transmission of electric systems

Premium rate .......$0.47
<table>
<thead>
<tr>
<th>Service</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Abattoirs</td>
<td>M72-07</td>
</tr>
<tr>
<td>Academies, riding</td>
<td>A11-20</td>
</tr>
<tr>
<td>Accounting offices</td>
<td>S12-15</td>
</tr>
<tr>
<td>Acidizing (oilwell)</td>
<td>D41-02</td>
</tr>
<tr>
<td>Acids, corrosive, manufacture of</td>
<td>M33-02</td>
</tr>
<tr>
<td>Acoustic tile (ceiling) installation</td>
<td>B12-02</td>
</tr>
<tr>
<td>Adult education</td>
<td>G11-06</td>
</tr>
<tr>
<td>Advertising agencies and communications</td>
<td>C12-24</td>
</tr>
<tr>
<td>Advertising distribution</td>
<td>C33-12</td>
</tr>
<tr>
<td>Advertising, display work and sign painting (outdoor),</td>
<td></td>
</tr>
<tr>
<td>including erection</td>
<td>B12-22</td>
</tr>
<tr>
<td>Advertising, display work and sign painting (shop)</td>
<td>C32-33</td>
</tr>
<tr>
<td>Aerial crop spraying</td>
<td>T61-05</td>
</tr>
<tr>
<td>Aerial pipeline patrol</td>
<td>T61-03</td>
</tr>
<tr>
<td>Aerial survey</td>
<td>G11-01</td>
</tr>
<tr>
<td>Agencies, advertising and communications</td>
<td>C12-24</td>
</tr>
<tr>
<td>Aggregate manufacturing</td>
<td>M62-21</td>
</tr>
<tr>
<td>Agricultural Boards</td>
<td>G31-10</td>
</tr>
<tr>
<td>Agricultural implement manufacture</td>
<td>M91-01</td>
</tr>
<tr>
<td>Agricultural pest control</td>
<td>G31-11</td>
</tr>
<tr>
<td>Agricultural societies, towns</td>
<td>G31-06</td>
</tr>
<tr>
<td>Agricultural societies, villages</td>
<td>G31-07</td>
</tr>
<tr>
<td>Aid societies</td>
<td>S21-04</td>
</tr>
<tr>
<td>Air conditioning installation</td>
<td>B11-01</td>
</tr>
<tr>
<td>Air craft baggage, (un)loading of</td>
<td>T61-01</td>
</tr>
<tr>
<td>Air transportation, commercial-charter</td>
<td>T61-01</td>
</tr>
<tr>
<td>Aircraft (ultra light) sales and assembly</td>
<td>M62-10</td>
</tr>
<tr>
<td>Airplane overhaul and repair</td>
<td>T61-04</td>
</tr>
<tr>
<td>Airplane sales</td>
<td>T61-02</td>
</tr>
<tr>
<td>Airport runway construction</td>
<td>R11-11</td>
</tr>
<tr>
<td>Alarm system, monitoring</td>
<td>S12-01</td>
</tr>
<tr>
<td>Alarm systems, installation of</td>
<td>C51-02</td>
</tr>
<tr>
<td>Alcoholic beverages, manufacture of</td>
<td>M42-06</td>
</tr>
<tr>
<td>Alfalfa dehydrating (excluding harvesting)</td>
<td>M62-05</td>
</tr>
<tr>
<td>Aluminum and glass, installation only</td>
<td>B13-04</td>
</tr>
<tr>
<td>Aluminum products, manufacturing (sales and incidental</td>
<td></td>
</tr>
<tr>
<td>installation maximum 15%)</td>
<td>M62-22</td>
</tr>
<tr>
<td>Ambulance service</td>
<td>G22-05</td>
</tr>
<tr>
<td>Amusement park administration and maintenance</td>
<td>S32-03</td>
</tr>
<tr>
<td>Animal clinics</td>
<td>S21-06</td>
</tr>
<tr>
<td>Animal sample collection</td>
<td>S21-06</td>
</tr>
<tr>
<td>Animal welfare</td>
<td>S32-04</td>
</tr>
<tr>
<td>Antenna, radio and TV, erection of</td>
<td>B11-18</td>
</tr>
<tr>
<td>Anesthesiologists</td>
<td>S12-06</td>
</tr>
<tr>
<td>Antique shops</td>
<td>C32-26</td>
</tr>
<tr>
<td>Apartment buildings, caretaking of</td>
<td>S32-01</td>
</tr>
<tr>
<td>Apiaries</td>
<td>A11-15</td>
</tr>
<tr>
<td>Appliances, light, repair of</td>
<td>C32-02</td>
</tr>
<tr>
<td>Appraisers, real estate</td>
<td>S12-12</td>
</tr>
<tr>
<td>Apprenticeship training</td>
<td>S33-06</td>
</tr>
<tr>
<td>Archaeological work</td>
<td>S41-13</td>
</tr>
<tr>
<td>Architects</td>
<td>S41-02</td>
</tr>
<tr>
<td>Armoured car service</td>
<td>T42-07</td>
</tr>
<tr>
<td>Art gallery</td>
<td>C12-03</td>
</tr>
<tr>
<td>Artificial flower sales</td>
<td>C12-05</td>
</tr>
<tr>
<td>Artificial gas manufacturing and distribution,</td>
<td></td>
</tr>
<tr>
<td>including propane</td>
<td>M31-01</td>
</tr>
<tr>
<td>Artificial insemination, livestock</td>
<td>A11-01</td>
</tr>
<tr>
<td>Artificial stone manufacturing</td>
<td>M92-12</td>
</tr>
<tr>
<td>Asphalt manufacturing and hauling</td>
<td>R11-08</td>
</tr>
</tbody>
</table>
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 glamorizing ....................................................................... 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

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) .......................................................... C31-08
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 ...................................................................... C32-07
Battery shops ............................................................................ C62-06
Battery tanks, operation of ...................................................... D32-07
Bed and breakfast ...................................................................... S23-01
Beer and wine making supply stores ....................................... C33-09
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 ................................................................. C22-01
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 .......................................................................... B13-08
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 ................................................................. C32-07
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 ............................................................................... C52-01
Cafeteria equipment installation ................................... B11-04
Caisson work ..................................................................... B11-27
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
Carpet stores ............................................................................... C12-01
Cartage, local and provincial ........................................................ T42-05
Casing 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 manufacture .................................................................... M41-04
Chemical analysis ........................................................................ S41-03
Chemical and fertilizer application ............................................. A21-06
Chemical and fertilizer sales ........................................................ C12-04
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
<table>
<thead>
<tr>
<th>Classification</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Clubs and societies, fraternal</td>
<td>S32-06</td>
</tr>
<tr>
<td>Coal mining, open seam</td>
<td>D71-01</td>
</tr>
<tr>
<td>Coffee house</td>
<td>S22-01</td>
</tr>
<tr>
<td>Coffins, manufacture of</td>
<td>C33-05</td>
</tr>
<tr>
<td>Coin-operated amusements</td>
<td>C32-25</td>
</tr>
<tr>
<td>Coin-operated laundries</td>
<td>S21-01</td>
</tr>
<tr>
<td>Cold storage plants</td>
<td>T42-13</td>
</tr>
<tr>
<td>Collection agencies</td>
<td>S12-13</td>
</tr>
<tr>
<td>Colleges, regional</td>
<td>C11-06</td>
</tr>
<tr>
<td>Commercial buildings, janitor service</td>
<td>S32-01</td>
</tr>
<tr>
<td>Commercial buildings, protection service</td>
<td>S21-08</td>
</tr>
<tr>
<td>Commercial construction</td>
<td>B13-17</td>
</tr>
<tr>
<td>Commercial feedlots (voluntary)</td>
<td>A11-16</td>
</tr>
<tr>
<td>Commercial fishing (voluntary)</td>
<td>A11-06</td>
</tr>
<tr>
<td>Commercial flying</td>
<td>T61-01</td>
</tr>
<tr>
<td>Commercial kitchen installation</td>
<td>B11-04</td>
</tr>
<tr>
<td>Commercial photography</td>
<td>S12-09</td>
</tr>
<tr>
<td>Communications and advertising agencies</td>
<td>C12-24</td>
</tr>
<tr>
<td>Community service, including counselling</td>
<td>S21-04</td>
</tr>
<tr>
<td>Compost</td>
<td>R11-09</td>
</tr>
<tr>
<td>Compressor stations, construction of</td>
<td>B13-12</td>
</tr>
<tr>
<td>Computer cleaning</td>
<td>S32-02</td>
</tr>
<tr>
<td>Computer sales and services</td>
<td>C12-17</td>
</tr>
<tr>
<td>Concessions, food</td>
<td>S22-01</td>
</tr>
<tr>
<td>Concrete block manufacturing</td>
<td>M92-12</td>
</tr>
<tr>
<td>Concrete ready-mix, including delivery</td>
<td>M92-14</td>
</tr>
<tr>
<td>Concrete work</td>
<td>B13-14</td>
</tr>
<tr>
<td>Condensed milk or cream manufacturing</td>
<td>M41-04</td>
</tr>
<tr>
<td>Condiments, manufacture of</td>
<td>M42-05</td>
</tr>
<tr>
<td>Confectioneries, manufacture of</td>
<td>M42-05</td>
</tr>
<tr>
<td>Confectionery stores with and without gas bars</td>
<td>C32-27</td>
</tr>
<tr>
<td>Conservation and development areas</td>
<td>C31-10</td>
</tr>
<tr>
<td>Construction and installation of greenhouses</td>
<td>B13-09</td>
</tr>
<tr>
<td>Construction management</td>
<td>B12-05</td>
</tr>
<tr>
<td>Construction of wood frame farm buildings</td>
<td>B12-27</td>
</tr>
<tr>
<td>Consulting engineers</td>
<td>S41-01</td>
</tr>
<tr>
<td>Contaminant recycling</td>
<td>M31-06</td>
</tr>
<tr>
<td>Contracting, building commercial</td>
<td>B13-17</td>
</tr>
<tr>
<td>Contracting, building non-commercial</td>
<td>B12-04</td>
</tr>
<tr>
<td>Convenience stores with and without gas bars</td>
<td>C32-27</td>
</tr>
<tr>
<td>Convent</td>
<td>C11-07</td>
</tr>
<tr>
<td>Co-operative association</td>
<td>C41-01</td>
</tr>
<tr>
<td>Cordage manufacture</td>
<td>M62-16</td>
</tr>
<tr>
<td>Core analysis in oil or gas wells, including incidental field operations</td>
<td>S41-04</td>
</tr>
<tr>
<td>Corral cleaning</td>
<td>R11-18</td>
</tr>
<tr>
<td>Corrosion, chemical manufacturing (acids)</td>
<td>M33-02</td>
</tr>
<tr>
<td>Corrosion, preventative service in oil lines</td>
<td>S41-12</td>
</tr>
<tr>
<td>Counselling</td>
<td>S21-04</td>
</tr>
<tr>
<td>Courier service</td>
<td>T42-07</td>
</tr>
<tr>
<td>Craft shop</td>
<td>C12-03</td>
</tr>
<tr>
<td>Crane work</td>
<td>R11-23</td>
</tr>
<tr>
<td>Crate manufacture</td>
<td>M92-09</td>
</tr>
<tr>
<td>Credit unions</td>
<td>S11-03</td>
</tr>
<tr>
<td>Creosoting of posts and poles</td>
<td>M62-26</td>
</tr>
<tr>
<td>Cresting / embroidery</td>
<td>C12-02</td>
</tr>
<tr>
<td>Crests and banners, manufacturing of</td>
<td>C32-30</td>
</tr>
<tr>
<td>Crop spraying (aerial)</td>
<td>T61-05</td>
</tr>
<tr>
<td>Crosscutting in or for mines as a business</td>
<td>D73-01</td>
</tr>
<tr>
<td>Crude oil hauling</td>
<td>D41-08</td>
</tr>
<tr>
<td>Crushing, gravel</td>
<td>R11-08</td>
</tr>
<tr>
<td>Culverts, steel, manufacture of</td>
<td>M94-02</td>
</tr>
<tr>
<td>Curing hides</td>
<td>M62-20</td>
</tr>
<tr>
<td>Curling rinks</td>
<td>S32-03</td>
</tr>
<tr>
<td>Custom brokerage office</td>
<td>S12-13</td>
</tr>
<tr>
<td>Custom harvesting</td>
<td>A21-04</td>
</tr>
</tbody>
</table>

21
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
Damp proofing........................................................................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
Directional drilling for cable line installation..........................R11-14
Directional drilling for oil well 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 shot hole (below 200').............................D52-01
Drilling, rathole and shot hole (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............................R11-07
Dugouts, farm..........................................................................B11-02
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
<table>
<thead>
<tr>
<th>Service/Industry</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric motor rewinding</td>
<td>C61-09</td>
</tr>
<tr>
<td>Electric power lines, operation of</td>
<td>U31-01</td>
</tr>
<tr>
<td>Electric shops, auto</td>
<td>C62-09</td>
</tr>
<tr>
<td>Electric stores</td>
<td>C32-04</td>
</tr>
<tr>
<td>Electric systems, generation and transmission of</td>
<td>U31-01</td>
</tr>
<tr>
<td>Electric wiring</td>
<td>B11-05</td>
</tr>
<tr>
<td>Electrical component assembly</td>
<td>C12-22</td>
</tr>
<tr>
<td>Electromagnetic work</td>
<td>D32-03</td>
</tr>
<tr>
<td>Electronic component assembly</td>
<td>C12-22</td>
</tr>
<tr>
<td>Electronics, installation of</td>
<td>C51-02</td>
</tr>
<tr>
<td>Electrotaping, bumper</td>
<td>C62-20</td>
</tr>
<tr>
<td>Electrotaping, jewellery and small articles</td>
<td>C12-03</td>
</tr>
<tr>
<td>Elementary and secondary schools with residences</td>
<td>G12-02</td>
</tr>
<tr>
<td>Elementary and secondary schools, private</td>
<td>G12-07</td>
</tr>
<tr>
<td>Elevator (grain), operations</td>
<td>A31-01</td>
</tr>
<tr>
<td>Elevator operators</td>
<td>S32-01</td>
</tr>
<tr>
<td>Elevators (freight or passenger), erection, installation and repair of</td>
<td>B12-23</td>
</tr>
<tr>
<td>Embossing</td>
<td>C32-32</td>
</tr>
<tr>
<td>Embroidery / cresting</td>
<td>C12-02</td>
</tr>
<tr>
<td>Employment service</td>
<td>S12-01</td>
</tr>
<tr>
<td>Emulsified asphalt manufacturing</td>
<td>M31-05</td>
</tr>
<tr>
<td>Engine rebuilding</td>
<td>C61-08</td>
</tr>
<tr>
<td>Engine, small, repair of</td>
<td>C62-09</td>
</tr>
<tr>
<td>Engineers, consulting</td>
<td>S41-01</td>
</tr>
<tr>
<td>Engines, erection or installation of</td>
<td>B13-12</td>
</tr>
<tr>
<td>Engraving (photo)</td>
<td>C12-23</td>
</tr>
<tr>
<td>Elevators rental and maintenance (oilfield, roadwork or dam)</td>
<td>R11-23</td>
</tr>
<tr>
<td>Equipment, heavy, rental of with operators</td>
<td>R11-23</td>
</tr>
<tr>
<td>Equipment, heavy, rental of without operators</td>
<td>C62-15</td>
</tr>
<tr>
<td>Equipment, medium, manufacture of</td>
<td>M92-07</td>
</tr>
<tr>
<td>Equipment, small, rental of, including sales and service of</td>
<td>C61-10</td>
</tr>
<tr>
<td>Escalators, installation of</td>
<td>B12-23</td>
</tr>
<tr>
<td>Escape room</td>
<td>C12-09</td>
</tr>
<tr>
<td>Esthetics</td>
<td>S12-19</td>
</tr>
<tr>
<td>Excavating</td>
<td>R11-06</td>
</tr>
<tr>
<td>Exhibition boards, cities excluding Regina and Saskatoon</td>
<td>C31-05</td>
</tr>
<tr>
<td>Exhibition boards, towns</td>
<td>G31-06</td>
</tr>
<tr>
<td>Exhibition boards, villages</td>
<td>G31-07</td>
</tr>
<tr>
<td>Expenditure</td>
<td>T42-09</td>
</tr>
<tr>
<td>Expressing</td>
<td>T42-07</td>
</tr>
<tr>
<td>Exterminating services</td>
<td>S33-03</td>
</tr>
<tr>
<td>Extracts, manufacture of</td>
<td>M62-15</td>
</tr>
<tr>
<td>Fabrication, iron and steel, including warehousing of raw and finished productions</td>
<td>M94-01</td>
</tr>
<tr>
<td>Farm dugouts</td>
<td>R11-06</td>
</tr>
<tr>
<td>Farm feed service, mobile (voluntary)</td>
<td>M62-04</td>
</tr>
<tr>
<td>Farm implement dealerships</td>
<td>C61-15</td>
</tr>
<tr>
<td>Farm management</td>
<td>S12-12</td>
</tr>
<tr>
<td>Farm parts and supplies (no servicing)</td>
<td>C32-17</td>
</tr>
<tr>
<td>Farm sewer and water</td>
<td>R11-24</td>
</tr>
<tr>
<td>Farming – berry</td>
<td>A21-04</td>
</tr>
<tr>
<td>Farming – grain or mixed (voluntary)</td>
<td>A21-01</td>
</tr>
<tr>
<td>Farming – other, not voluntary</td>
<td>A21-04</td>
</tr>
<tr>
<td>Farming – potato</td>
<td>A21-04</td>
</tr>
<tr>
<td>Farming – ranching or dairy (voluntary)</td>
<td>A21-02</td>
</tr>
<tr>
<td>Fascia and soffits installation</td>
<td>B12-24</td>
</tr>
<tr>
<td>Federated colleges</td>
<td>G11-01</td>
</tr>
<tr>
<td>Feed lot cleaning as a business</td>
<td>R11-18</td>
</tr>
<tr>
<td>Feed lots (voluntary)</td>
<td>A11-16</td>
</tr>
<tr>
<td>Feed mills, commercial</td>
<td>M62-02</td>
</tr>
<tr>
<td>Feed service, farm, mobile (voluntary)</td>
<td>M62-04</td>
</tr>
<tr>
<td>Fencing, chain link</td>
<td>B12-20</td>
</tr>
</tbody>
</table>
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 .................................................. S11-03
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 ........................................................................... S41-07
Forest area management ................................................... S41-15
Forest regeneration surveys .......................................... R11-28
Forwarding companies (no cartage) ............................. T42-16
Foundations, excavating for ........................................ R11-06
Fracturing work .................................................................. C61-14
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
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
Gravelling roads .......................................................................R11-08
Gravel pits ................................................................................R11-08
Gravel hauling ..........................................................................R11-08
Graphic design ........................................................................C12-23
Granaries and bins, construction/erection of........................... B13-05
Gypsum wallboard manufacturing ...........................................M62-08
Gyms ....................................................................................... S32-08
Gunsmiths ...............................................................................C32-26
Guniting, grouting or pargetting ...............................................B13-14
Grouting in mine shafts ........................................................... D73-01
Ground fire crew .......................................................................R11-17
Grocery stores, chain store food outlets ................................. C33-03
Grocery stores .........................................................................C32-01
Greenhouses (product grown for own use) ..............................A11-03
Greenhouses (retail only) ........................................................C32-16
Greenhouse construction and installation ...............................B13-09
Greenhouses (product grown for own use) ......................... A11-03
Gren...
Hydrovac .................................................. T42-21
Hydroplane overhaul and repair .................. T61-04
Hydro blast ............................................... T42-21
Humane societies ..................................... S32-04
Housing authorities ................................. S21-09
Household movers .................................. T42-05
House sitters .......................................... S21-08
House insulation ..................................... B12-07
Hotels ..................................................... S23-01
Hotel management .................................. S23-01
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

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

26
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
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
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
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
Laboratories for testing of soil and chemicals .................... S41-03
Laboratories, medical ......................................................... S12-01
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
Liquor vendor ...........................................................................C12-15
Liquor (malt or spirituous), manufacture of ...............................M42-06
Livestock yards (voluntary) ......................................................A11-16
Livestock feading equipment installation ... B11-02
Lockers 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 (mechanical) ...............................................R11-28
Logging, gas or oilwell...............................................................D41-02
Lawn maintenance ...................................................................A11-16
Lawn sprinkler installation ..........................................................R11-09
Lawn maintenance ...................................................................A11-19
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
Liquor vendor ...........................................................................C12-15
Lithography ...............................................................................C32-32
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
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

Machine shops ........................................................................M92-01
Machine shops (automotive only) .............................................C61-08
Machinery, heavy, installation of ..............................................B13-12
Magnemeter 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 works ...........................................................................M92-10
Marina construction ..................................................................B12-12
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

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

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
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
<table>
<thead>
<tr>
<th>Category</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Paint manufacture</td>
<td>M62-15</td>
</tr>
<tr>
<td>Paint stores</td>
<td>C12-11</td>
</tr>
<tr>
<td>Painting</td>
<td>B12-01</td>
</tr>
<tr>
<td>Painting (acrylic) on roads and parking lots</td>
<td>R11-17</td>
</tr>
<tr>
<td>Painting steel towers and industrial structures</td>
<td>B12-01</td>
</tr>
<tr>
<td>Painting vehicles or vehicle parts</td>
<td>C62-20</td>
</tr>
<tr>
<td>Pallet manufacturing</td>
<td>M92-09</td>
</tr>
<tr>
<td>Paper hanging</td>
<td>B12-01</td>
</tr>
<tr>
<td>Paper mills</td>
<td>M33-02</td>
</tr>
<tr>
<td>Paper products, manufacture of</td>
<td>M62-07</td>
</tr>
<tr>
<td>Targeting</td>
<td>B13-14</td>
</tr>
<tr>
<td>Park Board workers</td>
<td>S33-04</td>
</tr>
<tr>
<td>Park development</td>
<td>R11-09</td>
</tr>
<tr>
<td>Park maintenance</td>
<td>S33-04</td>
</tr>
<tr>
<td>Parking lot maintenance</td>
<td>R11-17</td>
</tr>
<tr>
<td>Parking lots or stations</td>
<td>C61-06</td>
</tr>
<tr>
<td>Paving blocks, manufacture of</td>
<td>M92-12</td>
</tr>
<tr>
<td>Paving material, manufacture of</td>
<td>R11-08</td>
</tr>
<tr>
<td>Paving stone installation</td>
<td>B13-07</td>
</tr>
<tr>
<td>Paving, streets and driveways</td>
<td>R11-01</td>
</tr>
<tr>
<td>Pawn shops</td>
<td>C32-26</td>
</tr>
<tr>
<td>Peat moss production and hauling</td>
<td>R11-03</td>
</tr>
<tr>
<td>Peeling and preserving of posts and poles</td>
<td>M62-26</td>
</tr>
<tr>
<td>Perforating (oilwell)</td>
<td>D41-02</td>
</tr>
<tr>
<td>Pest control, agricultural</td>
<td>A21-06</td>
</tr>
<tr>
<td>Pest control, rural municipal</td>
<td>G31-11</td>
</tr>
<tr>
<td>Pet food preparation</td>
<td>M42-03</td>
</tr>
<tr>
<td>Pet grooming</td>
<td>C12-12</td>
</tr>
<tr>
<td>Pet shops</td>
<td>C12-12</td>
</tr>
<tr>
<td>Petroleum products, wholesale marketing and storage of</td>
<td>M31-04</td>
</tr>
<tr>
<td>Pharmaceutical preparations, manufacture of</td>
<td>C12-20</td>
</tr>
<tr>
<td>Pharmacies</td>
<td>C12-13</td>
</tr>
<tr>
<td>Photo and film stores</td>
<td>C12-03</td>
</tr>
<tr>
<td>Photo engraving</td>
<td>C12-23</td>
</tr>
<tr>
<td>Photography, aerial</td>
<td>T61-03</td>
</tr>
<tr>
<td>Photography, commercial</td>
<td>S12-09</td>
</tr>
<tr>
<td>Photography, digital</td>
<td>S12-09</td>
</tr>
<tr>
<td>Physiotherapists</td>
<td>S12-06</td>
</tr>
<tr>
<td>Piano tuning</td>
<td>C12-04</td>
</tr>
<tr>
<td>Pickle factories</td>
<td>M42-05</td>
</tr>
<tr>
<td>Picture framing / sales</td>
<td>C12-03</td>
</tr>
<tr>
<td>Piggery (voluntary)</td>
<td>A11-14</td>
</tr>
<tr>
<td>Pile driving</td>
<td>B13-10</td>
</tr>
<tr>
<td>Pilot training, flying</td>
<td>T61-02</td>
</tr>
<tr>
<td>Pilot truck / car</td>
<td>T42-07</td>
</tr>
<tr>
<td>Pin striping</td>
<td>C61-03</td>
</tr>
<tr>
<td>Pipe coating and wrapping</td>
<td>M92-15</td>
</tr>
<tr>
<td>Pipe inspection (camera)</td>
<td>S41-12</td>
</tr>
<tr>
<td>Pipe locating</td>
<td>S41-12</td>
</tr>
<tr>
<td>Pipe manufacture (metal)</td>
<td>M94-02</td>
</tr>
<tr>
<td>Pipe manufacture (plastic)</td>
<td>M62-08</td>
</tr>
<tr>
<td>Pipe manufacture (sewer)</td>
<td>M94-02</td>
</tr>
<tr>
<td>Pipe repair</td>
<td>R11-20</td>
</tr>
<tr>
<td>Pipe testing in oil industry</td>
<td>R11-20</td>
</tr>
<tr>
<td>Pipe welding and stringing in oil industry</td>
<td>R11-20</td>
</tr>
<tr>
<td>Pipefitters in oil industry</td>
<td>R11-20</td>
</tr>
<tr>
<td>Pipefitters, industrial</td>
<td>B13-12</td>
</tr>
<tr>
<td>Pipeline construction</td>
<td>R11-20</td>
</tr>
<tr>
<td>Pipeline patrol (aerial)</td>
<td>T61-03</td>
</tr>
<tr>
<td>Pipeline, operation of</td>
<td>M31-02</td>
</tr>
<tr>
<td>Pipeline, safety maintenance</td>
<td>M31-02</td>
</tr>
<tr>
<td>Planing mills</td>
<td>M62-26</td>
</tr>
<tr>
<td>Plant maintenance</td>
<td>C32-16</td>
</tr>
<tr>
<td>Plaster board or block manufacture</td>
<td>M62-08</td>
</tr>
</tbody>
</table>
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 line construction, installation, maintenance and repair other than by Saskatchewan Power Corporation...... R11-15
Power tong service.................................................................... D51-02
Power tong service.................................................................... 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

Quarrying................................................................................. R11-08
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 ......................................................................................... S32-02
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
Restoration ......................................................................................................... R11-28
Refractory work ................................................................................................. B13-12
Refrigeration ....................................................................................................... B11-10
Regeneration surveys, forest ........................................................................... R11-28
Regional airport authorities ............................................................................. S33-08
Regional care ....................................................................................................... C22-01
Regional colleges ............................................................................................... C11-06
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 rooter service ............................................................................................ B11-01
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
Sand 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
Scarfication, logging purposes .......................................... R11-28
Scarfication, non-logging purposes ...................................... R11-17
Scraping .................................................................................. 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 control ........................................................... R11-24
Sewing machines sales and service .................................... C12-02
Shaft sinking in or for mines, as a business ....................... D73-02
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
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
 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
Scarfication, logging purposes .......................................... R11-28
Scarfication, non-logging purposes ...................................... R11-17
Scraping .................................................................................. 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 ................................................ M33-04
Sewers (storm and domestic) ............................................... R11-24
Sewing machines sales and service .................................... C12-02
Shaft sinking in or for mines, as a business ....................... D73-02
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
Sandblasting ........................................................................ B12-01
Sand 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
Scarfication, logging purposes .......................................... R11-28
Scarfication, non-logging purposes ...................................... R11-17
Scraping .................................................................................. 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 ................................................ M33-04
Sewers (storm and domestic) ............................................... R11-24
Sewing machines sales and service .................................... C12-02
Shaft sinking in or for mines, as a business ....................... D73-02
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
Siliculture ..........................................................................................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 ................................................B11-07
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
Softfits 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
Solar panel installation .....................................................................B11-05
Spas ...................................................................................................S32-08
Special care homes ..........................................................................G22-01
Spirituous or malt liquors, manufacture of ....................................M42-06
Sporting clubs, administration and maintenance of ......................S32-03
Sporting goods sales ........................................................................C32-20
Sports equipment, motorized, service of .......................................C61-07
Spraying, tree ..................................................................................A21-07
Spraytex ............................................................................................B12-01
Spring service auto ..........................................................................C62-04
Sprinkler installation, lawn ..............................................................R11-09
Sprinkler systems, fire, sale and installation of .............................B11-03
Stables ...............................................................................................A11-20
Stage construction and assembly ..................................................B12-15
Staging ...............................................................................................C61-10
Stamp pads and stencils, sales, service and manufacture of ..........C32-30
Stand tending ....................................................................................R11-28
Stationery stores, retail ...................................................................C12-03
Steam cleaning equipment ...............................................................T42-22
Steam cleaning, 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
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
W

Waferboard mills ................................................................. M62-26
Wallpaper sales ................................................................. C12-11
Warehousing as a business ............................................ T42-16
Water bombsing ............................................................... 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
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
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
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