

Rate Group	Industry	Industry Title	2024 Rate	2023 Rate	% Change 2023-2024
		Agriculture and For	restry		
012100 - L	arge Anin	nal Producers/Handlers	\$3.61	\$3.34	8.08%
	01200	Beef Producers	\$3.61	\$3.34	8.08%
	01201	Feed Lots	\$3.61	\$3.34	8.08%
	01202	Livestock Auctions/Stockyards	\$3.61	\$3.34	8.08%
	01203	Dairy Farms	\$3.61	\$3.34	8.08%
	01204	Elk/Bison Producers	\$3.61	\$3.34	8.08%
	01205	Llama/Alpaca Producers	\$3.61	\$3.34	8.08%
	01206	Riding Academies/Horse Stables	\$3.61	\$3.34	8.08%
014100 - S	mall Anin	nal Producers/Handlers	\$2.13	\$1.97	8.12%
	01400	Hog Producers	\$2.13	\$1.97	8.12%
	01401	Poultry/Egg Producers	\$2.13	\$1.97	8.12%
	01402	Goat/Sheep Producers	\$2.13	\$1.97	8.12%
	01403	Fishing/Fish or Fur Farms	\$2.13	\$1.97	8.12%
	01404	Apiaries	\$2.13	\$1.97	8.12%
016100 - C	rop Prod	uction	\$2.73	\$2.53	7.91%
	01600	Hay/Grain/Crop Farming	\$2.73	\$2.53	7.91%
	01601	Harvesting/Baling - Custom	\$2.73	\$2.53	7.91%
	01602	Forage/Peat Moss Processing	\$2.73	\$2.53	7.91%
018100 - G	reenhous	ses and Other Related Farming	\$2.06	\$1.91	7.85%
	01800	Greenhouses/Market Gardens	\$2.06	\$1.91	7.85%
	01801	Mushroom Producers/Bait Farms	\$2.06	\$1.91	7.85%
	01802	Agri-Tourism Farms	\$2.06	\$1.91	7.85%
041100 - L	ogging O	perations/Timber Management	\$3.01	\$2.94	2.38%
	03100	Logging/Woodland Operations	\$3.01	\$2.94	2.38%
	03902	Timber Management	\$3.01	\$2.94	2.38%



Rate Group	Industry	Industry Title	2024 Rate	2023 Rate	% Change 2023-2024
		Mining and Petroleum Deve	lopment		
063201 - Mi	ning/Cer	nent and Lime - Mfg	\$1.90	\$2.06	-7.77%
	06110	Mining/Overburden Removal	\$1.90	\$2.06	-7.77%
	34101	Cement/Lime including Quarrying - Mfg	\$1.90	\$2.06	-7.77%
071100 - Oi	l and Ga	s Producers	\$0.58	\$0.60	-3.33%
	06300	Upstream Oil/Gas	\$0.64	\$0.66	-3.03%
	06305	Field Production Operators	\$0.64	\$0.66	-3.03%
	06601	Heavy Oil/Oil Sands -	\$0.55	\$0.56	-1.79%
	51500	Pipeline Cleaning	\$0.55	\$0.56	-1.79%
	51501	Oil/Gas Pipeline Transmission	\$0.63	\$0.64	-1.56%
	73702	Land/Permit Man Services	\$0.55	\$0.56	-1.79%
071200 - Oi	l Sands/S	Salt Mining Operations	\$0.89	\$0.69	28.99%
	06600	Oil Sands Operations	\$0.95	\$0.75	26.67%
	07700	Salt - Mine/Refine	\$0.87	\$0.67	29.85%
91100 - Dr	illing/We	II Casing Operations	\$3.08	\$3.24	-4.94%
	09600	Oil/Gas Well Drilling	\$3.14	\$3.30	-4.85%
	09915	Well Casing Services	\$3.16	\$3.33	-5.11%
)91101 - We	ell Servic	ing with Rigs	\$2.13	\$2.57	-17.12%
	09903	Well Servicing with Service Rigs	\$2.19	\$2.63	-16.73%
091200 - Se	ismic Ex	ploration Services	\$1.23	\$0.92	33.70%
	09200	Seismic Survey	\$1.58	\$1.27	24.41%
91908 - Oi	lfield Sei	rvices	\$1.41	\$1.36	3.68%
	09911	Oilfield Downhole Services	\$1.49	\$1.44	3.47%
	09921	Oilfield Christmas Tree Services	\$1.49	\$1.44	3.47%



By Sector and Rate Group

Rate Group Industry	Industry Title	2024 Rate	2023 Rate	% Change 2023-2024
092101 - Specialty	Drilling Services	\$2.44	\$2.54	-3.94%
09201	Shot Hole Drilling	\$2.83	\$2.93	-3.41%
09904	Rathole/Rig Anchor Drilling	\$2.53	\$2.63	-3.80%
42103	Horizontal/Angular Boring	\$2.46	\$2.57	-4.28%
42130	Water Well/Deep Core Drilling	\$2.44	\$2.54	-3.94%
42150	Soil Samples - Procurement	\$2.41	\$2.51	-3.98%
429915 - Industrial	Cleaning Services	\$1.98	\$2.18	-9.17%
06306	Wet/Dry Vacuum Removal	\$2.03	\$2.23	-8.97%
09902	Mobile Pressure Cleaning Services	\$1.97	\$2.17	-9.22%
09927	Mobile Oilfield Waste Treatment Services	\$2.03	\$2.23	-8.97%
	Manufacturing, Processing and	Packaging		
101100 - Meat/Poul	try Operations	\$3.38	\$3.22	4.97%
01103	Poultry Loading Services	\$3.37	\$3.21	4.98%
10100	Meat Processing	\$3.37	\$3.21	4.98%
10104	Rendering Plants	\$3.37	\$3.21	4.98%
107200 - Food/Bev	erage Processing	\$1.53	\$1.43	6.99%
02101	Seed Cleaning Plants	\$1.44	\$1.35	6.67%
10500	Dairy/Fruit Juice Processing	\$1.53	\$1.43	6.99%
12301	Feed Mills	\$1.44	\$1.35	6.67%
12400	Flour Mills	\$1.48	\$1.38	7.25%
12900	Bakeries/Pasta - Mfg	\$1.53	\$1.43	6.99%
13100	Food Processing - Miscellaneous	\$1.49	\$1.40	6.43%
13500	Vegetable Oils/Beet Sugar Processing	\$1.53	\$1.43	6.99%
13900	Malt - Mfg	\$1.49	\$1.40	6.43%
13905	Vegetables - Process/Grade	\$1.53	\$1.43	6.99%
14100	Soft Drinks/Water/Ice - Mfg	\$1.53	\$1.43	6.99%
14300	Liquor/Wine - Mfg	\$1.53	\$1.43	6.99%
14500	Breweries	\$1.53	\$1.43	6.99%
37402	Medicine/Vitamins - Mfg	\$1.53	\$1.43	6.99%

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By Sector and Rate Group

Rate Group Industry	Industry Title	2024 Rate	2023 Rate	% Change 2023-2024
169903 - Metal/Plas	tic Products	\$1.66	\$1.82	-8.79%
37301	Plastic Products/Metal Extrusion - Mfg	\$1.65	\$1.81	-8.84%
251200 - Sawmills/Timber Services		\$1.47	\$1.56	-5.77%
25100	Sawmills/Planing Mills	\$1.47	\$1.56	-5.77%
25900	Posts - Peel/Point	\$1.45	\$1.53	-5.23%
25901	Timber Treating	\$1.47	\$1.56	-5.77%
254902 - Carpentry	/Wood Products	\$2.55	\$2.54	0.39%
25401	Wood Products - Mfg	\$2.55	\$2.54	0.39%
26101	Furniture - Mfg/Repair	\$2.51	\$2.50	0.40%
42133	Cabinets/Counters - Assemble/Install	\$2.60	\$2.60	0.00%
42147	Finishing Carpentry	\$2.60	\$2.60	0.00%
271100 - Pulp Mills		\$0.87	\$0.63	38.10%
27102	Pulp Mills	\$0.87	\$0.63	38.10%
271401 - Panelboar	rd	\$1.03	\$0.97	6.19%
27103 Pa	anelboard - Mfg	\$1.03	\$0.97	6.19%
279200 - Small Pro	duct Assembly/Fabric Goods Mfg	\$0.72	\$0.60	20.00%
16900	Rubber Stamps/Stencils/Vinyl Goods - Mfg	\$0.67	\$0.57	17.54%
21300	Rope/Carpet - Mfg/Repair	\$0.67	\$0.65	3.08%
22101	Awnings/Tents/Tarps - Mfg/Repair	\$0.68	\$1.36	-50.00%
22901	Drapes/Linens - Mfg/Repair/Install	\$0.71	\$0.68	4.41%
24900	Clothing/Leather Good - Mfg/Repair	\$0.67	\$0.65	3.08%
27300	Cardboard Box/Tubing/Bag - Mfg	\$0.72	\$0.68	5.88%
33902	Electrical Components - Mfg	\$0.67	\$0.57	17.54%
38100	Instrumentation - Mfg	\$0.67	\$0.57	17.54%
38200	Jewelry - Mfg	\$0.67	\$0.57	17.54%
38201	Lapidary Services	\$0.67	\$0.57	17.54%
39300	Sporting Equipment/Brooms - Mfg	\$0.67	\$0.57	17.54%
39901	Picture Frame/Case/Casket - Mfg	\$0.71	\$0.68	4.41%

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Rate Group	Industry	Industry Title	2024 Rate	2023 Rate	% Change 2023-2024
	69903	Pottery - Mfg	\$0.71	\$0.60	18.33%
	86201	Window/Store Display Ad Services	\$0.67	\$0.65	3.08%
	89916	Taxidermists	\$0.67	\$0.57	17.54%
281901 - A	dvertising	g/Printing	\$1.04	\$0.98	6.12%
	27402	Electronic/Photographic Printing	\$1.03	\$0.97	6.19%
	28600	Printing/Book Binding	\$1.04	\$0.98	6.12%
	28603	Signs/Advertising Displays - Mfg	\$1.03	\$0.97	6.19%
	28900	Publishing	\$1.03	\$0.97	6.19%
	39701	Outdoor Advertising	\$1.05	\$1.36	-22.79%
	86202	Newspaper/Flyer Distribution	\$1.03	\$0.97	6.19%
292100 - S	teel Pipe/	Products	\$1.83	\$1.52	20.39%
	29200	Steel Pipe - Mfg	\$1.83	\$1.52	20.39%
	62500	Steel Service Centre - No Salvage	\$1.86	\$1.46	27.40%
303900 - S	teel/Meta	l Products	\$2.13	\$1.98	7.58%
	26401	Metal Furniture - Mfg	\$2.13	\$1.98	7.58%
	29100	Steel excluding Foundries - Mfg	\$2.13	\$1.98	7.58%
	30100	Steel/Metal Fabrication	\$2.22	\$2.07	7.25%
	30407	Manufactured Products - Coating/Heat	\$2.09	\$1.95	7.18%
	33606	Industrial Electric Equipment - Mfg	\$2.09	\$1.95	7.18%
	89401	Welding	\$2.18	\$2.02	7.92%
304900 - S	heet Meta	al Shops and Equipment	\$1.16	\$1.24	-6.45%
	30412	Sheet Metal Shops	\$1.16	\$1.24	-6.45%
	30700	Heat/Cooling Equipment - Mfg	\$1.14	\$1.22	-6.56%
	33602	Switchboard/Electrical Panel - Mfg	\$1.16	\$1.24	-6.45%
308101 - M	lachining	/Coating Services	\$0.98	\$0.91	7.69%
	30403	Metal/Porcelain Products - Coating	\$0.96	\$0.88	9.09%
	30801	Machining	\$0.98	\$0.91	7.69%



By Sector and Rate Group

Rate Group Indu	stry Industry Title	2024 Rate	2023 Rate	% Change 2023-2024
354900 - Found	ries/Building Products	\$2.22	\$2.08	6.73%
1690	1 Tires/Rubber Products - Mfg	\$2.22	\$2.08	6.73%
2720	00 Asphalt Roofing Products - Mfg	\$2.22	\$2.08	6.73%
2910	02 Iron/Steel Foundries	\$2.17	\$2.02	7.43%
2970	00 Ferrous Free Metal Foundries	\$2.22	\$2.08	6.73%
3450	00 Gypsum/Clay Products - Mfg	\$2.17	\$2.02	7.43%
3470	00 Concrete Products - Mfg	\$2.22	\$2.08	6.73%
3540	01 Fibreglass Insulation - Mfg	\$2.17	\$2.02	7.43%
3850	00 Fibreglass/Artificial Stone Products - Mfg	\$2.22	\$2.08	6.73%
355100 - Transi	t Mix Operations	\$2.99	\$2.68	11.57%
3480	00 Transit Mix Operations	\$3.05	\$2.74	11.31%
371100 - Petroc	hemicals/Refineries	\$0.95	\$0.80	18.75%
0650	01 Sulphur Process	\$1.04	\$0.89	16.85%
3650	00 Refining Crude Oil	\$1.01	\$0.86	17.44%
3650	02 Oilfield/Industrial Hazardous Waste	\$1.01	\$0.86	17.44%
3780	01 Petrochemicals - Mfg	\$0.91	\$0.77	18.18%
579900 - Compi	ressors/Power Units	\$0.77	\$0.71	8.45%
1690	02 Industrial Belting - Install/Service	\$0.77	\$0.71	8.45%
6230	04 Compressors/Power Unit - Mfg	\$0.77	\$0.71	8.45%

Construction and Construction Trade Services

411901 - Industrial/C	Commercial Construction	\$1.79	\$1.65	8.48%
06304	Oilfield Maintenance/Construction	\$1.84	\$1.71	7.60%
40400	Industrial/Commercial Construction	\$1.82	\$1.68	8.33%
42105	Sheet/Metal Structures - Erect	\$1.82	\$1.68	8.33%
42106	Structural Steel - Erect	\$1.82	\$1.68	8.33%
42109	Heavy Machine/Equipment - Install/Service	\$1.82	\$1.68	8.33%
42129	Industrial Plant Maintenance	\$1.82	\$1.68	8.33%
42156	Storage Tanks - Erect/Dismantle	\$1.82	\$1.68	8.33%
42161	Precast Concrete - Erect	\$1.82	\$1.68	8.33%

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Rate Group	Industry	Industry Title	2024 Rate	2023 Rate	% Change 2023-2024
	42184	Mechanical Insulation - Install/Service	\$1.82	\$1.68	8.33%
	89928	Scaffold/Cranes - Rental/Erect	\$1.82	\$1.68	8.33%
411905 - R	esidentia	l General Contractor	\$1.49	\$1.39	7.19%
	40405	Residential General Contractor	\$1.52	\$1.42	7.04%
421501 - M	lobile Equ	uipment Operations	\$1.98	\$1.94	2.06%
	01904	Tree/Shrub Nurseries	\$1.94	\$1.90	2.11%
	01905	Sod Growers	\$1.98	\$1.94	2.06%
	02100	Landscaping	\$2.03	\$1.98	2.53%
	02103	Lawn Maintenance	\$1.94	\$1.90	2.11%
	02105	Feed Lot/Corral Cleaning	\$1.94	\$1.90	2.11%
	02200	Right-of-Way Maintenance	\$2.03	\$1.98	2.53%
	40602	Paving/Surfacing	\$2.03	\$1.99	2.01%
	40604	Mobile Equipment Operation	\$2.03	\$1.99	2.01%
	40901	Power Line - Construct/Remove	\$1.99	\$1.95	2.05%
	40905	Pipeline Construction	\$1.99	\$1.95	2.05%
422902 - C	onstructi	on Trade/Wood Framing Services	\$5.31	\$5.24	1.34%
	40401	Construction Trade Services	\$5.42	\$5.35	1.31%
	42143	Construction Framing Contractor	\$5.42	\$5.35	1.31%
423100 - C	oncrete C	Construction	\$3.86	\$3.86	0.00%
	42102	Brick/Masonry Contracting	\$3.95	\$3.94	0.25%
	42104	Concrete Construction	\$3.95	\$3.95	0.00%
	42158	Refractory Linings - Sell/Install	\$3.86	\$3.86	0.00%
	42159	Caisson Operations	\$3.95	\$3.94	0.25%
423300 - D	oors/Win	dows - Mfg/Install	\$2.96	\$3.05	-2.95%
	30302	Overhead Doors - Install/Repair	\$3.02	\$3.10	-2.58%
	42121	Doors/Windows - Mfg/Install	\$3.02	\$3.10	-2.58%



By Sector and Rate Group

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423500 - E	xterior C	onstruction Services - Fabrication/Install	\$4.97	\$4.60	8.04%
	42118	Roofing	\$5.07	\$4.69	8.10%
	42151	Siding/Eavestrough - Fabricate/Install	\$5.07	\$4.69	8.10%
426100 - N	lechanica	al Contracting Services	\$1.81	\$1.66	9.04%
	31507	Dust Suppression Systems	\$1.78	\$1.63	9.20%
	31508	Overhead Cranes - Service	\$1.85	\$1.70	8.82%
	42110	Elevators/Escalators - Install/Service	\$1.85	\$1.70	8.82%
	42117	Heating Systems - Fabricate/Install	\$1.85	\$1.70	8.82%
	42122	Mechanical Contracting	\$1.85	\$1.70	8.82%
	42124	Electric Wiring	\$1.85	\$1.70	8.82%
	42128	TV/Radio Antennae - Install	\$1.81	\$1.66	9.04%
	42144	Fire Sprinklers - Install/Service	\$1.82	\$1.67	8.98%
	89600	Refrigeration Equipment - Sales/Service	\$1.85	\$1.70	8.82%
	89605	Service Station Equipment - Sales/Service	\$1.82	\$1.67	8.98%
427200 - <i>E</i>) //Si	tucco -Sales/Service	\$4.46	\$4.19	6.44%
	42135	Drywall/Plaster/Stucco/etc	\$4.55	\$4.27	6.56%
	42141	Acoustic Materials - Sales/Install	\$4.55	\$4.27	6.56%
427501 - F	Painting/C	Coatings -Residential/Industrial	\$3.62	\$3.86	-6.22%
	42111	Painting/Decorating	\$3.69	\$3.94	-6.35%
	42120	Sand Blasting	\$3.69	\$3.94	-6.35%
	42139	Industrial Coating Services	\$3.69	\$3.94	-6.35%
427800 - F	looring/T	File - Sales/Install	\$2.89	\$3.26	-11.35%
	42113	Tile/Terrazzo - Sales/Install	\$2.95	\$3.33	-11.41%
	42125	Floor Coverings - Sales/Install	\$2.95	\$3.33	-11.41%
429201 - E	lectronic	Equipment/Metal Products	\$0.80	\$0.87	-8.05%
	31501	Light Metal Products - Assemble/Install	\$0.80	\$0.87	-8.05%
	35301	Monument/Tombstone Dealers	\$0.79	\$0.84	-5.95%
	42131	Vacuum Systems -Assemble/Install	\$0.79	\$0.84	-5.95%

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By Sector and Rate Group

Rate Group	Industry	Industry Title	2024 Rate	2023 Rate	% Change 2023-2024
	42160	Electronic Equipment - Sales/Service	\$0.79	\$0.84	-5.95%
429800 - S	taffing Se	ervices - Labour	\$2.71	\$2.54	6.69%
	86911	Staffing Services - Labour	\$2.77	\$2.60	6.54%
429930 - T	esting/Ins	spection Services	\$0.68	\$0.63	7.94%
	40907	Power Poles - Test/Preserve	\$0.67	\$0.62	8.06%
	51502	NDT Testing including Visual Inspection	\$0.74	\$0.70	5.71%
	51503	Oil/Gas Meters - Inspect/Test	\$0.65	\$0.60	8.33%
	51504	Cathodic Protection Service	\$0.67	\$0.62	8.06%
	51506	Quality Control Services - Construction	\$0.68	\$0.63	7.94%
	86401	Land/General Survey	\$0.72	\$0.68	5.88%
	86403	Research/Material Testing Labs	\$0.67	\$0.62	8.06%
	86413	Heat/Air Systems - Test	\$0.67	\$0.62	8.06%
	86922	Visual Inspection Services	\$0.68	\$0.63	7.94%

Transportation, Communication and Utilities

451100 - Flight/Air S	Service Operations	\$1.51	\$1.34	12.69%
50100	Air Service - Scheduled Commercial	\$1.46	\$1.29	13.18%
50104	Air Service - Regular/Charter	\$1.42	\$1.24	14.52%
50107	Helicopter Service	\$1.42	\$1.24	14.52%
50200	Aircraft - Ground Support Services	\$1.46	\$1.29	13.18%
50203	Flight Operations - Miscellaneous	\$1.42	\$1.24	14.52%
453100 - Railway Tr	ransportation Services	\$1.09	\$1.03	5.83%
50607	Railway Transportation Service	\$1.04	\$0.98	6.12%
456100 - Specialize	d Trucking	\$3.37	\$3.14	7.32%
42155	Move Buildings	\$3.44	\$3.20	7.50%
50701	Specialized Trucking	\$3.33	\$3.07	8.47%
50720	Oilfield Trucking	\$3.35	\$3.11	7.72%



Rate Group Industry	Industry Title	2024 Rate	2023 Rate	% Change 2023-2024
456102 - General Trucking		\$4.75	\$4.67	1.71%
50714	General Trucking	\$4.79	\$4.70	1.91%
457200 - Road Trai	nsportation Services	\$3.11	\$2.88	7.99%
50800	Bus Lines	\$3.02	\$2.78	8.63%
50802	Bus Depots	\$3.03	\$2.81	7.83%
51200	Taxi Cabs/Limousine Service	\$3.03	\$2.81	7.83%
457300 - School Bi	is Operations	\$3.40	\$2.91	16.84%
50801	School Bus	\$3.39	\$2.90	16.90%
479901 - Public Wa	arehousing	\$2.01	\$1.72	16.86%
51705	Packing/Crating - Custom	\$1.98	\$1.70	16.47%
52700	Public Warehousing	\$2.01	\$1.72	16.86%
481300 - Media/Art	s - Production/Distribution	\$0.95	\$0.80	18.75%
54300	Radio/TV Stations	\$0.90	\$0.76	18.42%
85100	Movie Theatres	\$0.93	\$0.79	17.72%
85907	Film Production Including Performers	\$0.95	\$0.80	18.75%
85918	Live Theatres/Ballet	\$0.93	\$0.79	17.72%
85934	Alliance Theatre Trust Funds	\$0.95	\$0.80	18.75%
482102 - Telecomn	nunication Services	\$0.57	\$0.48	18.75%
54301	Closed Circuit TV/Cablevision	\$0.55	\$0.46	19.57%
54501	Telecommunication Systems	\$0.53	\$0.45	17.78%
491100 - Utility Ser	vices - Gas/Electric	\$0.47	\$0.50	-6.00%
57400	Utilities - Electric/Natural Gas	\$0.47	\$0.50	-6.00%
499900 - Waste Ma	nagement Services/Salvage Dealers	\$3.08	\$2.76	11.59%
27400	Waste - Recycle/Salvage/Reclaim	\$3.03	\$2.70	12.22%
57901	Garbage Collection/Disposal	\$3.21	\$2.87	11.85%



Rate Group	Industry	Industry Title	2024 Rate	2023 Rate	% Change 2023-2024
	62700	Scrap/Salvage Dealers	\$3.03	\$2.70	12.22%
	65402	Towing Auto Vehicles	\$3.03	\$2.70	12.22%
		Wholesale and Retail			
563100 - H	ome Impi	rovement/Garden Centres	\$1.74	\$1.64	6.10%
	25403	Home Improvement Centres	\$1.74	\$1.64	6.10%
	62908	Garden Supply Centre	\$1.70	\$1.61	5.59%
571100 - Fa	arm Equij	oment Dealers	\$1.39	\$1.38	0.72%
	62200	Farm Implement Dealers	\$1.38	\$1.37	0.73%
571105 - M	achinery	/Safety Equipment - Sales/Service	\$0.74	\$0.85	-12.94%
	62302	Machinery/Equipment - Sales/Service	\$0.75	\$0.86	-12.79%
	86905	Safety Equipment - Sales/Rental	\$0.73	\$0.84	-13.10%
572100 - Mobile Equipment - Sales/Rentals/Service		\$1.35	\$1.23	9.76%	
	62201	Mobile Equipment Dealers	\$1.35	\$1.23	9.76%
572102 - In	dustrial/(Dilfield Equipment Rentals	\$0.83	\$0.79	5.06%
	89910	Industrial/Oilfield Equipment - Rental	\$0.83	\$0.79	5.06%
572203 - In	dustrial S	Supply Stores/Chemical Products	\$0.51	\$0.46	10.87%
	37902	Chemical Products - Package/Distribute	\$0.50	\$0.45	11.11%
	62303	Industrial Supply Stores	\$0.50	\$0.45	11.11%
601100 - Fe	ood/Alcol	hol - Distribution/Sales	\$1.79	\$1.58	13.29%
	63100	Food/Convenience Stores	\$1.79	\$1.58	13.29%
	63103	Home Provisioner/Butcher Shops	\$1.79	\$1.58	13.29%
	63105	Liquor/Wine/Beer Sales Outlets	\$1.79	\$1.58	13.29%
	65406	Gas Bars/Car Wash, Retail - No Servicing	\$1.79	\$1.58	13.29%
	69916	Wholesale Food Distribution	\$1.79	\$1.58	13.29%



Rate Group Indus	try Industry Title	2024 Rate	2023 Rate	% Change 2023-2024
614101 - Special	ty Retail/Drug Stores	\$0.52	\$0.50	4.00%
6290	3 Sales Operations	\$0.51	\$0.49	4.08%
6690	Clothing/Shoe Stores	\$0.52	\$0.50	4.00%
6810	D Drug Stores	\$0.52	\$0.50	4.00%
6990	4 Retail Specialty Stores	\$0.52	\$0.50	4.00%
8910	0 Travelling Sales/Mfg Agents	\$0.52	\$0.50	4.00%
621102 - Office/I	Business Equipment - Sales/Service	\$0.33	\$0.33	0.00%
3390	1 Medical Equipment - Sales/Service	\$0.30	\$0.30	0.00%
6230	0 Office Equipment - Sales/Service	\$0.30	\$0.30	0.00%
6760	2 Entertainment Equipment - Sales/Service	\$0.33	\$0.33	0.00%
631100 - Autom	otive Dealers	\$1.15	\$1.05	9.52%
6560	O Auto Dealers	\$1.15	\$1.05	9.52%
632901 - Recrea	tional Vehicles -Sales/Rentals/Service	\$1.28	\$1.49	-14.09%
6991	2 Trailers - Sales/Rental with Service	\$1.26	\$1.46	-13.70%
6991	5 Sport Vehicles - Sales/Service	\$1.28	\$1.49	-14.09%
8992	2 Industrial Camp Trailers - Rental	\$1.28	\$1.49	-14.09%
633104 - Petrole	um/Propane Dealers	\$1.46	\$1.30	12.31%
6080	0 Bulk Petroleum Dealers	\$1.46	\$1.30	12.31%
6930) Propane Dealers	\$1.46	\$1.30	12.31%
635100 - Automotive Repairs/Service Stations		\$1.96	\$2.08	-5.77%
6540	D Service Stations	\$1.93	\$2.05	-5.85%
6580	3 General Automotive Repairs/Auto Wreckers	\$1.96	\$2.08	-5.77%
635200 - Automobile Body Repairs		\$1.60	\$1.76	-9.09%
6580	O Automobile Body Repairs	\$1.59	\$1.75	-9.14%



Rate Group	Industry	Industry Title	2024 Rate	2023 Rate	% Change 2023-2024
641100 - De	epartmen	nt/General Store Operations	\$1.59	\$1.41	12.77%
	64200	Department/General Stores	\$1.59	\$1.41	12.77%
	67300	Hardware/Auto Parts Stores/etc	\$1.54	\$1.38	11.59%
	67601	Furniture Stores	\$1.54	\$1.38	11.59%
	67604	Appliances - Sales/Service	\$1.54	\$1.38	11.59%
	69200	Florists - Wholesale/Retail	\$1.54	\$1.38	11.59%
	69901	Auctions	\$1.54	\$1.38	11.59%
	69914	Pet/Seed/Feed Stores	\$1.54	\$1.38	11.59%
	86909	Inventory Services	\$1.59	\$1.41	12.77%
	89908	Small Equipment/Appliances - Rental/Service	\$1.59	\$1.41	12.77%
661100 - W	'holesale	Distribution	\$1.28	\$1.16	10.34%
	62900	Wholesaling	\$1.28	\$1.16	10.34%
671100 - Grain/Seed Handling Operations		\$0.74	\$0.76	-2.63%	
	52400	Grain/Seed Handling Operations	\$0.72	\$0.73	-1.37%
	M	unicipal Government, Education and	Health Se	ervices	
835104 - M	unicipal	Services and Co-Operatives	\$1.62	\$1.55	4.52%
	57601	Irrigation/Drainage District	\$1.62	\$1.55	4.52%
	57602	Water Treatment/Distribution	\$1.62	\$1.55	4.52%
	82712	Fire Protection Co-operatives	\$1.58	\$1.52	3.95%
	95102	Municipal Districts	\$1.63	\$1.57	3.82%
835105 - Fi	rst Natio	ns/Metis Settlements	\$1.21	\$1.16	4.31%
	95105	First Nations	\$1.17	\$1.12	4.46%
	95108	Metis Settlements	\$1.21	\$1.16	4.31%
835106 - Ci	ities/Tow	ns/Villages	\$2.41	\$1.98	21.72%
	95100	Villages	\$2.45	\$2.02	21.29%
	95101	Towns	\$2.45	\$2.02	21.29%
	95104	Cities	\$2.45	\$2.02	21.29%



Rate Group	Industry	Industry Title	2024 Rate	2023 Rate	% Change 2023-2024
851109 - S	chool Boa	ards/Schools	\$1.18	\$1.08	9.26%
	80102	School Boards	\$1.18	\$1.08	9.26%
	80105	Private/Independent Schools	\$1.15	\$1.04	10.58%
	80106	Kindergartens	\$1.18	\$1.08	9.26%
	89923	Driving/Testing Schools	\$1.15	\$1.04	10.58%
853100 - P	ost-Secoi	ndary/Safety Education	\$0.38	\$0.41	-7.32%
	80103	Colleges	\$0.38	\$0.41	-7.32%
	80301	Specialty Schools - Professional/Personal	\$0.37	\$0.40	-7.50%
	80311	Institutes of Technology	\$0.37	\$0.40	-7.50%
	80500	Universities	\$0.37	\$0.40	-7.50%
	80700	Library Boards	\$0.37	\$0.40	-7.50%
	80701	Museums/Art Galleries	\$0.37	\$0.40	-7.50%
	86927	Safety/First Aid Training	\$0.38	\$0.41	-7.32%
861100 - H	ospitals/#	Acute Care Centres	\$1.62	\$1.38	17.39%
	82100	Health Care Services - Public	\$1.50	\$1.28	17.19%
	82705	Health Care Services - Private	\$1.59	\$1.36	16.91%
	82710	Health Care Services - Other Providers	\$1.62	\$1.38	17.39%
862100 - C	ontinuing	Care and Support Services	\$2.23	\$1.83	21.86%
	82704	Home Support Services	\$2.23	\$1.83	21.86%
	82800	Seniors' Supportive Living/Lodges	\$2.30	\$1.90	21.05%
	82808	Continuing Care Facilities	\$2.30	\$1.90	21.05%
864100 - C	hild Care	Services	\$1.35	\$1.28	5.47%
	82801	Day Homes/Day Care Centres	\$1.35	\$1.28	5.47%
	82812	Play Schools	\$1.32	\$1.26	4.76%
864700 - D	isability F	Rehabilitation	\$1.82	\$1.65	10.30%
	82806	Disability Rehabilitation	\$1.82	\$1.65	10.30%



By Sector and Rate Group

Rate Group	Industry	Industry Title	2024 Rate	2023 Rate	% Change 2023-2024
864900 - C	ommunit	y/Social Services	\$1.63	\$1.37	18.98%
	85909	Friendship/Cultural Centres	\$1.62	\$1.36	19.12%
	89925	Social/Community Support Services	\$1.62	\$1.36	19.12%
		Provincial Government			
820000 - P	rovincial	Government	\$1.40	\$1.11	26.13%
	93200	Provincial Government	\$1.40	\$1.11	26.13%
		Business, Personal and Profession	al Service	8	
759900 - N	lanufactu	red Home Parks/Property Management	\$1.08	\$0.92	17.39%
	87500	Manufactured Home Parks	\$1.05	\$0.90	16.67%
	89702	Property Management/Hostels	\$1.08	\$0.92	17.39%
771201 - F	inancial/E	Business Services	\$0.24	\$0.23	4.35%
	52705	Document Storage/Exchange	\$0.24	\$0.23	4.35%
	70200	Banks/Financial Services	\$0.23	\$0.21	9.52%
	73500	Real Estate Dealers/Land Develop	\$0.23	\$0.22	4.55%
	73501	Insurance Companies	\$0.23	\$0.22	4.55%
	85925	Travel Agency/Motor Association	\$0.23	\$0.22	4.55%
	86200	Advertising Agencies	\$0.23	\$0.22	4.55%
	86600	Legal Services	\$0.24	\$0.23	4.35%
	86901	Business Services	\$0.24	\$0.23	4.35%
	86902	Management Consultants	\$0.24	\$0.23	4.35%
	86906	Staffing Services - Clerical/Professional	\$0.24	\$0.23	4.35%
	86920	Personnel Recruitment Agencies	\$0.23	\$0.22	4.55%
	86921	Administer Out of Province Ops	\$0.24	\$0.23	4.35%
	89101	Professional/Trade/Charitable Associations	\$0.23	\$0.22	4.55%
	93109	Boards, Agencies, Commissions	\$0.23	\$0.22	4.55%
	93113	Boards, Agencies, Commissions (Voluntary)	\$0.24	\$0.23	4.35%
775200 - E	ngineerin	g/Earth Science Services	\$0.16	\$0.15	6.67%
	09900	Mud Logging Services	\$0.25	\$0.24	4.17%

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Rate Group	Industry	Industry Title	2024 Rate	2023 Rate	% Change 2023-2024
	86400	Engineering	\$0.16	\$0.15	6.67%
	86405	Geophysical Survey excluding Seismic	\$0.15	\$0.14	7.14%
	86408	Waterfowl Preservation	\$0.15	\$0.14	7.14%
	86410	Map Making	\$0.15	\$0.14	7.14%
	86414	Geological/Environmental Consulting	\$0.15	\$0.14	7.14%
	86913	Software/Architects/Design	\$0.15	\$0.14	7.14%
	89927	Archaeological Survey	\$0.15	\$0.14	7.14%
779104 - S	ecurity/In	vestigative Services	\$1.60	\$1.46	9.59%
	89902	Security Services/Industrial Patrols	\$1.55	\$1.40	10.71%
	89913	Commissionaires/Armoured Car Services	\$1.60	\$1.46	9.59%
	89924	Investigative Services	\$1.56	\$1.42	9.86%
863500 - P	ersonal C	are and Medical Clinics	\$0.64	\$0.48	33.33%
	02104	Animal Health Services	\$0.62	\$0.46	34.78%
	82500	Private Medical/Physiotherapy Centres	\$0.64	\$0.48	33.33%
	82700	Health Related Products - Mfg	\$0.62	\$0.46	34.78%
	82701	Health/Allied Services - Miscellaneous	\$0.62	\$0.46	34.78%
	87200	Beauty/Barber Shops and Schools	\$0.64	\$0.53	20.75%
921401 - In	dustrial (Camp Catering	\$2.70	\$2.43	11.11%
	87505	Industrial Camp Catering	\$2.70	\$2.43	11.11%
965301 - H	ospitality	/Outdoor Recreational Services	\$0.89	\$0.90	-1.11%
	83100	Churches/Religious Orders	\$0.87	\$0.90	-3.33%
	85900	Golf Clubs/Ranges	\$0.87	\$0.88	-1.14%
	85904	Ski Resorts/Gondolas	\$0.89	\$0.90	-1.11%
	87501	Restaurants/Catering	\$0.89	\$0.90	-1.11%
	87503	Hotels/Convention Centres	\$0.93	\$0.94	-1.06%
	87600	Sports and Recreation	\$0.89	\$0.90	-1.11%
	87603	Youth/Religious Camps	\$0.87	\$0.88	-1.14%
	87700	Funeral Services/Cemeteries	\$0.87	\$0.90	-3.33%



Rate Group	Industry	Industry Title	2024 Rate	2023 Rate	% Change 2023-2024
969905 - R	ecreation	Facilities/Pet Services	\$1.39	\$1.33	4.51%
	02116	Animal Shelters/Pounds	\$1.36	\$1.30	4.62%
	02117	Kennels/Pet Grooming	\$1.39	\$1.33	4.51%
	51701	Parking Facilities/Storage Garages	\$1.39	\$1.33	4.51%
	80703	Zoos/Game Farms	\$1.36	\$1.30	4.62%
	85300	Bowling Alleys/Billiard Parlours	\$1.36	\$1.30	4.62%
	85901	Community Associations/Facilities	\$1.36	\$1.30	4.62%
	85916	Casinos/Dance Halls	\$1.39	\$1.33	4.51%
	85919	Arenas/Stadiums	\$1.39	\$1.33	4.51%
	85922	Arcades	\$1.36	\$1.30	4.62%
	87508	Private Clubs	\$1.36	\$1.30	4.62%
	89901	Exhibition Associations	\$1.36	\$1.30	4.62%
	89907	Tennis/Squash/Rock Climbing Facilities	\$1.39	\$1.33	4.51%
995302 - L	aundry/C	leaning Services	\$1.89	\$1.78	6.18%
	87300	Domestic Help - Homeowner Only	\$1.89	\$1.78	6.18%
	87400	Commercial Laundries	\$1.89	\$1.78	6.18%
	87401	Dry Cleaners	\$1.86	\$1.75	6.29%
	87402	Coin Operated Laundromats	\$1.86	\$1.75	6.29%
	89701	Janitorial/Cleaning Services	\$1.89	\$1.78	6.18%
	89703	Exterior High Rise Window Cleaning	\$1.89	\$1.78	6.18%
	89704	Fumigating	\$1.89	\$1.78	6.18%
	89705	Furnace Cleaning Services	\$1.86	\$1.75	6.29%