

Erratum

Notice

An Act respecting industrial accidents and occupational diseases (R.S.Q., c. A-3.001)

Classification of employers, statement of wages and rates of assessment

Gazette officielle du Québec, 5 November 1997, Volume 129, Number 46, Part 2, pages 5330 to 5368.

Beginning on page 5330, the text of the above regulation together with schedules 1, 2 and 3 are replaced by the following:

“Regulation respecting the classification of employers, the statement of wages and the rates of assessment

An Act respecting industrial accidents and occupational diseases (R.S.Q., c. A-3.001, s. 454, 1st par., subpars. 4.3, 5, 5.1 and 6, 1996, c. 70)

CHAPTER 1 INTRODUCTORY PROVISION

1. The purpose of this regulation is to determine the units of classification as well as the rates applicable to each of these units, to establish the rules of classification of employers under these units and to provide certain rules for employers' statement of gross wages.

CHAPTER 2 DEFINITIONS

2. In this regulation,

“auxiliary worker” means a worker who contributes, without participating directly therein, to activities referred to by more than one unit under which his employer is classified;

“exceptional unit” means the units of classification 90010 or 80020 in Schedule 1.

CHAPTER 3 CLASSIFICATION

3. The rules for the classification of employers provided under this chapter apply subject to the specific rules provided in Schedule 1.

DIVISION 1 GENERAL RULES

4. The Commission classifies each employer under a unit according to the nature of the sum of activities that he carries on.

5. If the activities carried on by an employer do not appear among the units of classification in Schedule 1, the employer is then classified under the unit that best corresponds to those activities.

6. Where an employer has failed to transmit the information required by law as to the nature of his activities, the Commission shall identify the units of classification which, according to the information available, may correspond to the activities of this employer and classify him under the unit, among those identified, with the highest rate of assessment.

7. Where various kinds of activities are carried on by an employer, the Commission shall classify the employer under more than one unit if the following conditions are met:

(1) more than one unit exists for these activities;

(2) no unit exists which groups all of the activities;

(3) subject to the specific rule provided under Schedule 1, at least one worker, other than an auxiliary worker, assigned to one of the employer's activities referred to by a unit, is not substantially and simultaneously exposed to risks of employment injury from another of the employer's activities.

8. Where several employers form a related group within the meaning of sections 17 to 21 of the Taxation Act (R.S.Q., c. I-3) and the services furnished by one employer of the group are mainly for the service of another employer of the same group and the services are normally an integral part of the activities of the other employer, the Commission shall classify the employer furnishing the services in the same manner as the other employer.

DIVISION 2 CLASSIFICATION RULES UNDER AN EXCEPTIONAL UNIT

9. An employer is also classified under an exceptional unit if the unit under which he is classified according to Division 1 expressly provides therefor, insofar as at least one of his workers carries out a task referred to under the exceptional unit.

10. Notwithstanding section 9, an employer classified under several units, in accordance with Division 1, is only classified under an exceptional unit if at least 45 % of the gross wages of his workers are stated in respect of the units expressly providing for classification under this unit and if at least one of his workers is referred to by this unit.

For purposes of calculating the proportion provided in the first paragraph, the gross wages of an auxiliary worker shall be excluded.

CHAPTER 4 RULES GOVERNING THE STATEMENT OF WAGES APPLICABLE TO THE EMPLOYER CLASSIFIED UNDER SEVERAL CLASSIFICATION UNITS

11. In addition to the rules provided by law, this chapter establishes the rules for stating gross wages applicable to employers classified under more than one unit; these rules apply subject to the specific rules provided in Schedule 1.

DIVISION 1 ESTIMATE OF GROSS WAGES

12. The estimate of gross wages that the employer must transmit to the Commission in accordance with sections 290 and 292 of the Act must be established in accordance with the rules provided under Division 2, with the exception of sections 18 and 19, while making whatever adaptations may be necessary.

DIVISION 2 RULES GOVERNING THE STATEMENT OF THE AMOUNT OF GROSS WAGES

13. The employer classified under more than one unit states the gross wages earned during the preceding calendar year by a worker who participates in the activities referred to by just one of these units in respect of this unit.

14. The employer states the gross wages earned during the preceding calendar year by a worker who, with-

out being an auxiliary worker, participates in several activities referred to by more than one unit under which he is classified by indicating the portion of these gross wages earned in respect of each of these units.

Notwithstanding the first paragraph and subject to the specific rule provided in Schedule 1, the employer states this worker's gross wages in respect of the unit for which the rate of assessment is the highest if this worker is substantially and simultaneously exposed to risks of employment injury from several activities referred to under more than one unit under which he is classified.

15. The employer classified under more than one unit states, in a manner distinct from that of his other workers, the gross wages earned by an auxiliary worker, except if this involves an auxiliary worker referred to by an exceptional unit under which he is classified, in which case the rule in section 17 applies.

16. The gross wages of an auxiliary worker stated in accordance with section 15 are distributed by the Commission:

1) on a prorata basis of stated gross wages in respect of each of the units that expressly provide for classification under an exceptional unit, where the employer is classified under one or several exceptional units and under several other units;

2) on a prorata basis of stated gross wages in respect of each of the units that expressly provide for classification under an exceptional unit, where the employer is classified under several units but cannot be classified under an exceptional unit because none of his workers is carrying on any work referred to by an exceptional unit;

3) on a prorata basis of stated gross wages in respect of each of the units that do not expressly provide for classification under an exceptional unit, where the employer is not classified under an exceptional unit.

17. The employer states the gross wages earned by a worker who carries on an activity referred to by an exceptional unit under which he is classified in respect of this unit.

18. The statement of the gross wages of the workers made by the employer under this section must reflect faithfully his activities and be based on verifiable data.

19. An employer who cannot distribute between several units all or part of the gross wages earned by a worker during a work week, must state the gross wages or the portion of the gross wages that he cannot distribute in respect of the unit for which the rate of assessment is the highest.

However, the employer can state the totality of the gross wages earned by a worker during a week in respect of a unit when this worker devotes over 90 % of his time during this work week to activities referred to in this unit.

CHAPTER 5 RATES OF ASSESSMENT AND CLASSIFICATION UNITS

20. The units of classification, the sectors under which they are grouped and the rates of assessment applicable to each unit for a year, are those appearing in Schedule 1.

21. The rates appearing in the “General Rate” column of Schedule 1, are those applicable to all firms except federal firms, whose rates of assessment are those appearing in the “Special Rate” column.

22. The rates of assessment applicable to employers belonging to a sector of activities for which a joint sector-based association was formed under the Act respecting occupational health and safety (R.S.Q., c. S-2.1) are increased to the extent provided for in Schedule 2 in order to cover the cost of the subsidy granted to that association for a year.

23. The amount provided for in section 313 of the Act is the one determined in Schedule 3.

24. The rate applicable for purposes of establishing the amount payable by the person who registers as a director in accordance with section 18 of the Act is the one determined in Schedule 3.

25. This Regulation comes into force on January 1st, 1998.

SCHEDULE 1

CLASSIFICATION UNITS AND RATES OF ASSESSMENT FOR THE YEAR 1998

Specific classification rule

The Commission does not take into account the condition stated in paragraph 3 of section 6 for purposes of classifying an employer under more than one of the 80030 to 80270 units.

Specific rule for stating wages

The second paragraph of section 13 does not apply to an employer for purposes of stating gross wages earned during the preceding calendar year by a worker who, without being an auxiliary worker, participates in several activities referred to by more than one of the 80030 to 80270 units.

Classification Units and Assessment Rates for 1998 — Sector: Primary

Unit Number	Unit Title	General Rate	Special Rate
10010	Operating a dairy cattle herd; raising cattle, buffalo, horses, wild boar; horse boarding service	9.86	9.31
10020	Raising hog, sheep, goat, grain-fed and milk-fed heavy calves	8.47	7.96
10030	Raising, catching and caging poultry; raising fur-bearing animals; raising earthworms; raising rabbits; pisciculture; apiculture	8.13	7.63
10040	Field-crop farming; fruit or vegetable farming; ornamental plant cultivation; mushroom production; Christmas tree farming; maple syrup production; tobacco production	7.10	6.63
11010	Inshore or offshore fishing; underwater diving services	8.56	8.04
12010	Forestry operations	14.69	13.99
12020	Forestry work; tree or bush maintenance	13.86	13.19
13010	Surface iron ore mining with or without concentration; pelletization of iron ore	2.75	2.41
13020	Metal mining, except iron mines; treatment, concentrating or smelting metal ores, except iron ore	5.86	5.43

Classification Units and Assessment Rates for 1998 — Sector: Primary

Unit Number	Unit Title	General Rate	Special Rate
13030	Asbestos mining	4.70	4.30
13040	Peat extraction or manufacturing peat-based products; mining or crushing quartz or other industrial siliciferous ores; underground mining of non-metal ores, not specified in other units	6.29	5.84
13050	Operating a cut-stone quarry; operating a crushed stone quarry with blasting and drilling; mine prospecting with blasting or with crawler tractors	6.73	6.27
13060	Operating a crushed stone quarry without blasting or drilling; rock or gravel crushing with movable crushers; operating a gravel pit with or without crushing; operating a sandpit	10.60	10.03
13070	Drilling ore for the removal of cores for mine prospecting; drilling oil or natural gas wells; other technical work incidental to drilling oil or natural gas wells	13.10	12.45
13090	Mine prospecting not specified in other units; line cutting; geophysical surveys; geological work	5.32	4.90
13100	Contract operation of a mine; digging ramps and crossing banks; other contract work relating to operation of mines	16.46	15.72

Classification Units and Assessment Rates for 1998 — Sector: Manufacturing

Unit Number	Unit Title	General Rate	Special Rate
20010	Slaughtering livestock; preparing, processing, drysalting or canning meat; manufacturing mineral or animal oil or shortening	7.39	6.92
20020	Slaughtering poultry or rabbits; dressing, processing or canning poultry or rabbits	6.74	6.28
20030	Preparing or processing fish, including canning	6.91	6.44
20040	Processing, canning or freezing fruits or vegetables; preparing natural casings for delicatessen	4.70	4.30
20050	Operating a dairy work; water bottling, with or without distribution; manufacturing and delivering blocks of natural or artificial ice	2.89	2.54
20060	Flour mill	5.20	4.79
20070	Processing meat unfit for human consumption or abattoir waste	4.74	4.34
20080	Grain milling	3.82	3.44
20090	Manufacturing bakery, pastry or biscuit products, with or without distribution	4.00	3.63
20100	Processing cane or beet sugar; manufacturing confectionery	3.72	3.35
20110	Roasting and blending coffee; packing tea; roasting almonds	2.95	2.60

Classification Units and Assessment Rates for 1998 — Sector: Manufacturing

Unit Number	Unit Title	General Rate	Special Rate
20120	Manufacturing potato chips	3.37	3.01
20130	Manufacturing margarinem, vegetable oil or shortening; manufacturing convenience foods; manufacturing yeast or condiments; grinding and preparing spices; manufacturing or processing food products, not specified in other units	4.64	4.24
20140	Manufacturing soft drinks, with or without distribution	3.74	3.37
20150	Distillery; manufacturing wine or cider	3.27	2.91
20160	Brewing beer, with or without distribution; manufacturing malt	3.32	2.96
20170	Manufacturing tobacco products	1.57	1.26
21010	Manufacturing tires or rubber treads for tires	2.89	2.54
21020	Manufacturing adhesive tape or damper mats and rug underlays; manufacturing clothing or industrial parts or cellular products made of rubber	3.70	3.33
21030	Manufacturing foamed or expanded plastic products; wholesaling foam rubber	4.21	3.82
21040	Manufacturing plastic pipes or pipe fittings	5.92	5.49
21050	Manufacturing plastic film and sheeting; manufacturing plastic bags	5.51	5.08
21060	Manufacturing stratified or reinforced plastic products, except boats; manufacturing plastic products, not specified in other units	5.02	4.61
22010	Leather tanning; custom-dressing furs; wholesaling raw hides or skins	5.41	4.99
22020	Manufacturing footwear; shoe repairing; manufacturing footwear parts except rubber parts	4.74	4.34
22040	Manufacturing handbags or purses; manufacturing leather or imitation-leather goods, not specified in other units; manufacturing luggage, other than in wood and in metal	2.85	2.51
22050	Manufacturing fibres or yarn from artificial or synthetic material; texturizing yarn	3.59	3.22
22060	Manufacturing thread or yarn, without weaving	3.78	3.40
22070	Weaving textiles other than carpets; recycling textile waste; preparing cotton-wool or flock	3.60	3.24
22080	Manufacturing knitted fabrics	3.72	3.35
22090	Manufacturing carpets	3.89	3.52
22100	Manufacturing textile products, not specified in other units; manufacturing zippers or umbrellas	4.34	3.95
22110	Finishing textiles; steam shrinking of fabrics	4.04	3.65
22120	Manufacturing first-aid products	4.21	3.82

Classification Units and Assessment Rates for 1998 — Sector: Manufacturing

Unit Number	Unit Title	General Rate	Special Rate
22140	Manufacturing clothing or clothing accessories, not specified in other units	3.21	2.86
22150	Knitting clothing or accessories, including assembling	3.20	2.85
22160	Manufacturing ladies undergarments and swimsuits	2.56	2.22
23010	Manufacturing shingles; manufacturing and assembling wood lath for fencing, with trucking; manufacturing wooden boxes and pallets with production of sawmill products and trucking	10.67	10.10
23020	Sawmill with forest harvesting	5.45	5.03
23030	Sawmill without forest harvesting	7.31	6.83
23040	Manufacturing sheets of wood veneer or plywood panels with or without peeling	5.83	5.40
23050	Manufacturing in a shop custom woodwork to be attached to a structure; mass production of wooden cabinets	6.24	5.79
	This unit does not refer to the installation of manufactured products.		
23060	Manufacturing wooden doors or windows	3.96	3.58
	This unit does not refer to the installation of manufactured products.		
23070	Manufacturing wooden roof trusses or laminated wood framework	7.22	6.75
	This unit does not refer to the installation of manufactured products.		
23080	Manufacturing wooden boxes, pallets or containers without production of sawmill products; manufacturing wooden reels or drums	11.01	10.42
23090	Manufacturing wooden or metal coffins or frames; manufacturing pipe organs, pianos or other musical instruments	5.64	5.21
23100	Protective treatment of wood or wood drying; wood turning	7.80	7.31
23110	Manufacturing agglomerated or laminated wood panels	4.27	3.88
23120	Manufacturing miscellaneous wooden goods, not specified in other units	8.63	8.11
	This unit does not refer to the installation of manufactured products.		
23130	Manufacturing lamellate boards made of plastic and paper sheets; coating or printing wood panels	3.87	3.50
24010	Manufacturing metal furniture or fixtures	5.60	5.17
24020	Manufacturing custom wooden furniture in a workshop; manufacturing wooden furniture for electronic equipment or wooden cases for musical instruments	8.38	7.87
24030	Mass assembling of wooden furniture or furniture frames, with or without upholstering; upholstering custom furniture in a workshop; repairing wooden or upholstered furniture; manufacturing upholstered mattresses or bed springs	5.15	4.74

Classification Units and Assessment Rates for 1998 — Sector: Manufacturing

Unit Number	Unit Title	General Rate	Special Rate
24040	Mass production of wooden furniture or furniture frames, with or without upholstery	5.73	5.30
25010	Manufacturing paper pulp	2.33	2.00
25020	Manufacturing wood fibre insulation boards or acoustic tiles; manufacturing uncoated or non-impregnated felt sheathing; manufacturing paper or cardboard from logs or wood products	2.07	1.75
25030	Manufacturing paper or cardboard from prefabricated pulp or used paper	2.35	2.02
25040	Manufacturing asphalt roofing, with or without the manufacture of the paper or felt base	3.13	2.78
25050	Manufacturing corrugated cardboard boxes	3.55	3.19
25060	Manufacturing paper goods, not specified in other units, or cardboard tubes, with or without pulp preparation; manufacturing photocopier cleaning cloth; paper glazing, finishing, waxing or oiling; preparing artificial abrasives; forest protection and conservation	3.14	2.79
25410	Manufacturing prefabricated wooden houses, house panels or mobile homes An employer classified under this unit may also be classified under the exceptional unit 90010.	8.30	7.79
26010	Printing; silkscreen printing	2.56	2.22
26020	Operating a bindery	5.72	5.29
26030	Metal typesetting (typography-linotyping); stereotyping; lithography; manufacturing plates for printing; developing and printing films	1.43	1.12
26040	Printing and publishing a daily; printing and publishing	1.19	0.89
27020	Manufacturing steel castings (steel foundry); lead or lead alloys rolling, casting or extruding	8.78	8.26
27030	Manufacturing steel; processing steel by rolling and forging	3.94	3.56
27040	Manufacturing titanium slag and pig iron; manufacturing metal powder, steel pipe or tubing; manufacturing ferro-alloys	2.87	2.52
27050	Manufacturing iron castings (cast-iron foundry)	5.84	5.41
27060	Primary manufacturing of aluminum	2.32	1.99
27070	Electrolytic refining of copper or zinc and processing of their by-products	1.93	1.61
27080	Aluminum and aluminum alloys rolling	2.60	2.26
27090	Extruding aluminum, copper or their alloys	4.16	3.78
27110	Non-ferrous metal pressurized casting; non-ferrous metal casting; manufacturing aluminium or light alloy automobile parts	4.55	4.15

Classification Units and Assessment Rates for 1998 — Sector: Manufacturing

Unit Number	Unit Title	General Rate	Special Rate
28010	Casting or overhauling high pressure boilers, tanks or heat exchangers	6.40	5.95
28020	Manufacturing metal structural components	5.50	5.08
	This unit does not refer to the installation of manufactured products.		
	An employer classified under this unit may also be classified under the exceptional units 80020 and 90010.		
28030	Manufacturing metal windows or doors; repairing industrial doors; manufacturing other ornamental and architectural metal products	6.44	5.98
	This unit does not refer to the installation of products referred to under units 80080 and 80150.		
28040	Manufacturing ornamental metal products; operating a welding shop; manufacturing motor vehicle springs, mufflers or exhaust pipes	9.72	9.17
	This unit does not refer to the installation of ornamental metal products.		
28050	Electrolytic or chemical plating; heat treating of metals	6.65	6.20
28060	Workshop painting, dyeing or coating metal products	8.06	7.56
28070	Manufacturing or repairing metal containers or their lids	4.70	4.30
28080	Manufacturing other products by metal stamping or matrixing	5.21	4.79
28090	Manufacturing metal wire or cable, metal rods, welding electrodes or other metal wire products; applying metal powder to metal parts	4.36	3.97
28100	Manufacturing industrial fasteners or metal springs	3.76	3.39
28110	Manufacturing basic hardware articles or small hand or garden tools; manufacturing industrial dies, moulds, cutting tools and punches	4.15	3.76
28120	Manufacturing heating equipment	4.57	4.17
28130	Machine shop piece work; rebuilding mechanical motors	4.95	4.54
28140	Manufacturing or assembling metal products, not specified in other units	5.25	4.84
	This unit does not refer to the installation of manufactured or assembled products.		
29010	Manufacturing agricultural equipment or implements	6.52	6.07
29020	Manufacturing commercial refrigeration equipment or air conditioning equipment	5.45	5.03
29030	Manufacturing conveyors	5.87	5.44
29040	Manufacturing and installing or repairing hydraulic or pneumatic pressure cylinders	4.73	4.33

Classification Units and Assessment Rates for 1998 — Sector: Manufacturing

Unit Number	Unit Title	General Rate	Special Rate
29050	Manufacturing or repairing heavy machinery; manufacturing industrial equipment; constructing or repairing locomotives or freight cars	3.93	3.55
29070	Manufacturing sewing machines or small electrical appliances; manufacturing machinery and equipment, not specified in other units	3.41	3.04
29080	Manufacturing major electrical appliances; repairing electrical household appliances	2.45	2.11
29090	Manufacturing lighting fixtures	4.13	3.75
29110	Manufacturing electronic household equipment; assembling lighting fixtures	4.33	3.94
29120	Manufacturing electronic parts or components; manufacturing electronic equipment, not specified in other units	0.99	0.70
	This unit does not refer to the installation of manufactured products.		
29130	Manufacturing lightning rods, high voltage line circuit breakers or distribution transformers	3.42	3.06
29140	Manufacturing high power transformers; manufacturing or assembling batteries	4.24	3.85
29150	Manufacturing control panels or electrical or pneumatic measuring instruments	2.87	2.52
29160	Manufacturing or assembling electric motors or generators; repairing or rewinding electric motors	4.72	4.32
29170	Manufacturing electrical wire or cable; manufacturing electric light bulbs	1.88	1.56
29180	Manufacturing electrical distribution parts or graphite electrodes	3.54	3.17
30010	Repairing, reworking, finishing or reconditioning aircraft; machining or assembling aircraft parts manufacturing	1.43	1.13
30020	Constructing aircraft	1.78	1.47
30030	Manufacturing aircraft parts by microfusion with casting	4.68	4.28
30040	Constructing trucks	3.98	3.60
30050	Constructing automobiles	4.06	3.68
30060	Constructing buses or long-distance coaches	6.71	6.26
30070	Manufacturing or assembling truck boxes, with or without installation	7.63	7.14
30080	Manufacturing, with or without repairing, motor vehicle trailers; manufacturing house trailers or tent trailers; manufacturing and renting movable shelters; finishing van interiors	6.59	6.13
30110	Manufacturing or repairing motor vehicle or machine radiators	5.62	5.20
30130	Constructing or repairing railway passenger cars	3.52	3.16
30160	Constructing or modernizing ships over 250 tonnes	9.03	8.50

Classification Units and Assessment Rates for 1998 — Sector: Manufacturing

Unit Number	Unit Title	General Rate	Special Rate
30170	Constructing or modernizing ships between 5 and 250 tonnes; minor repairs to ships over 5 tonnes	7.71	7.22
30180	Manufacturing or repairing craft of 5 tonnes or less	6.85	6.39
30190	Manufacturing snowmobiles, motorcycles, snowplows or all-terrain vehicles	2.32	1.99
31010	Manufacturing clay products	6.17	5.73
31020	Manufacturing cement or lime; manufacturing silicon carbide or gypsum panels	2.14	1.82
31030	Manufacturing funeral monuments or other stone products	7.00	6.53
31040	Manufacturing asbestos-cement products; manufacturing friction parts; manufacturing asbestos wire, cloth, ceiling components or gaskets	5.55	5.13
31050	Manufacturing pipes, concrete masonry components and other concrete products similar to masonry components This unit does not refer to the installation of manufactured products.	5.25	4.84
31060	Manufacturing or installing pre-cast concrete structural or architectural elements This unit refers to the manufacture or installation of pre-cast concrete structural or architectural elements.	9.79	9.24
31070	Manufacturing ready-mix concrete This unit does not refer to cement or concrete works.	4.48	4.09
31080	Manufacturing glass or glass products	4.55	4.15
31090	Manufacturing refractory products; manufacturing or processing charcoal	5.09	4.67
31100	Manufacturing insulating material, not specified in other units	3.62	3.25
31110	Refining crude petroleum; manufacturing petroleum and coal products, not specified in other units	1.13	0.83
32010	Manufacturing industrial inorganic chemical products, not specified in other units	1.77	1.45
32020	Manufacturing industrial organic chemical products or other chemical products, not specified in other units	3.06	2.71
32030	Manufacturing plastics or synthetic resins	2.58	2.24
32040	Manufacturing pharmaceutical products or drugs	1.20	0.91
32050	Manufacturing paint, varnish, printing ink, adhesives or coatings	3.13	2.78
32060	Manufacturing soap or cleaning products	2.92	2.57
32070	Manufacturing toiletries	2.28	1.95

Classification Units and Assessment Rates for 1998 — Sector: Manufacturing

Unit Number	Unit Title	General Rate	Special Rate
32080	Manufacturing ammunition	2.07	1.75
32090	Manufacturing explosives	4.21	3.83
33010	Assembling watches or clocks; operating an optical laboratory; manufacturing gold, silver or plated jewellery or ware; manufacturing orthopedic devices; assembling cartridges or cassettes	1.86	1.55
33020	Manufacturing wooden or metal sporting goods or gymnasium equipment; assembling plastic or metal toys; manufacturing and repairing bicycles	5.44	5.02
33030	Manufacturing, installing or repairing commercial signs; leasing advertising spaces on billboards, signboards and commercial signs	5.89	5.45
33040	Assembling trophies or miscellaneous wooden, plastic, fiberglass or concrete products; manufacturing rubber pads, plaster goods, wax products, trophy parts or foundry models; stamping balloons; handicrafts	4.29	3.90
33050	Manufacturing buttons, snap fasteners, needles, emblems, medals, pencils or pens	2.73	2.39
33060	Manufacturing vinyl tiles and vinyl linoleum; manufacturing heat-insulating products for piping	2.16	1.84
This unit does not refer to the installation of manufactured products.			

Classification Units and Assessment Rates for 1998 — Sector: Transportation and storage

Unit Number	Unit Title	General Rate	Special Rate
50010	Air transport; services incidental to air transport	2.77	2.43
50020	Transporting marine freight; towing or docking boats; railway transport	3.67	3.30
50030	Loading or unloading boats	5.74	5.31
51010	Transporting passengers by intercity bus; school bus service or special transportation by bus; transportation by tour bus or chartered bus, including vehicle repair or maintenance	3.65	3.29
51020	Transporting passengers by intercity bus; school bus service or special transportation by bus; transportation by tour bus or chartered bus, not including vehicle repair and maintenance	3.26	2.91
51030	Mass transit in urban areas, with or without vehicle repair; transporting passengers by taxi	3.28	2.93
52010	General local or long-distance transport; transporting or wholesaling fats or meats unfit for human consumption; transporting pelts	7.09	6.62
52020	Railway service; transporting motor vehicles; transporting by towing, by float or other non-standard transport	10.27	9.71
52030	Furniture moving; transporting electronic equipment	14.47	13.78

Classification Units and Assessment Rates for 1998 — Sector: Transportation and storage

Unit Number	Unit Title	General Rate	Special Rate
52040	Transporting freight in tank-trucks, not specified in other units; transporting explosives, corrosive, toxic or inflammable products; transporting petroleum products	5.97	5.53
52050	Bulk trucking; snow removal	7.71	7.23
53010	Storage service	5.31	4.89
53020	Wrapping or packing service with or without marketing	7.05	6.58

Classification Units and Assessment Rates for 1998 — Sector: Services

Unit Number	Unit Title	General Rate	Special Rate
60010	Operating a radio station; operating telephone lines or telephone exchanges; intercommunication services; recovering or repairing telephones; splicing telephone cables	0.78	0.50
60020	Operating a television station; producing or distributing motion pictures or other audio and video material; operating a motion picture or a drive-in theater; operating an orchestra, a disco-mobile, a singing group, a theater company or a theatrical agency; leasing or renting halls; installing equipment for social dances	1.30	1.00
60030	Cable television service; installing radio or television antennas; radio, television or cable connection work	2.33	2.00
60040	Courier service; home small parcel delivery service	5.18	4.77
60050	Operating a recreational centre; operating a professional sports club; operating a curling club; operating a bowling alley or a billiard parlour; operating a roller skating rink; operating a race track; operating a racket sports centre	1.84	1.52
60060	Operating a golf course	2.39	2.06
60070	Operating a ski centre; operating a snowmobile club	5.24	4.82
60080	Operating an amusement park or rides, an amateur sports club, a pleasure-boating club, a shooting club, or amusement and recreational services, not specified in other units; operating a Turkish bath, a massage parlour, a bodybuilding studio, a tanning salon, a shoeshine service or a checkroom service; organizing a public festival	1.73	1.41
61010	Generating and distributing electric power	1.04	0.74
61020	Operating a water distribution centre, a steam distribution centre or a natural gas distribution centre; operating and maintaining a gas or an oil pipeline	1.48	1.18
61030	Maintaining a garbage dump; disposal of industrial waste; cleaning tanks, sewers, cesspools, septic tanks or industrial facilities; renting or leasing, with maintenance, portable chemical toilets	4.90	4.49

Classification Units and Assessment Rates for 1998 — Sector: Services

Unit Number	Unit Title	General Rate	Special Rate
61040	Garbage collection	9.28	8.75
62010	Transporting milk and cream; wholesaling dairy products; wholesale or retail distribution of dairy products	3.42	3.05
62020	Wholesaling fruit, vegetables or fish	4.68	4.28
62030	Wholesaling meat and meat products	5.51	5.08
62040	Wholesaling meat, including cutting up and carving	7.07	6.60
62050	Wholesaling bakery or pastry products or distributing those products, wholesale or retail; retailing imported specialties, dietetic or natural food, delicatessen, pastries or seafood products	3.80	3.43
62060	Wholesaling food, not specified in other units	3.61	3.24
62070	Wholesaling carbonated beverages or water; distributing carbonated beverages or water, wholesale or retail; wholesaling beer	4.65	4.25
62090	Wholesaling toiletries or drug sundries	1.68	1.37
62110	Operating a grocery store	3.06	2.71
62120	Operating a convenience store with or without gasoline sales	2.89	2.54
62130	Operating a grocery-butcher shop	3.40	3.04
62140	Operating a butcher shop	5.57	5.14
62150	Making and retailing bakery or pastry products	3.40	3.04
62160	Fruit and vegetables retail business	3.68	3.31
62170	Alcoholic beverages retail business	2.11	1.79
62180	Operating a drugstore; operating a tobacco store; herbalist's shop; chocolate, delicacies or cookies shop, beauty products or cosmetics shop, or selling lottery tickets; operating a bus terminal or a contract post office	1.41	1.10
63010	Wholesaling household, commercial or service industry furniture, or electrical household appliances; wholesaling floor coverings; leasing, wholesaling or retailing office equipment or furniture; leasing electrical household appliances or electronic household equipment This unit does not refer to the installation of floor coverings.	1.92	1.60
63020	Wholesaling household dishware, pottery, glassware or similar household goods; wholesaling electronic household appliances	2.54	2.20
63030	Wholesaling metals or alloys, including handling This unit does not refer to the installation of a sold product as well as demolition and stripping for purposes of salvaging metal or alloys.	4.94	4.54

Classification Units and Assessment Rates for 1998 — Sector: Services

Unit Number	Unit Title	General Rate	Special Rate
63040	Wholesaling hardware, plumbing or heating equipment and supplies, not specified in other units; wholesaling and installing safes, with or without repair; wholesaling sanitation equipment	1.99	1.67
63050	Wholesaling or retailing lumber or building supplies; wholesaling or retailing firewood, coal or charcoal	4.45	4.05
63060	Wholesaling doors, windows, exterior siding or garage equipment This unit does not refer to the installation of a sold product.	6.36	5.92
63070	Wholesaling or repairing farm or garden implements or equipment	3.35	2.99
63080	Wholesaling, renting or leasing heavy machinery, with or without repair; renting or leasing handling equipment, trailers or containers This unit does not refer to the installation, maintenance and repair of equipment referred to under units 69960, 80160 and 80210, as well as renting heavy machinery with an operator.	3.10	2.75
63090	Wholesaling industrial handling equipment, with or without repair; wholesaling or repairing welding equipment This unit does not refer to the installation, maintenance and repair of equipment referred to under units 69960, 80160 and 80210.	3.66	3.29
63100	Wholesaling, renting or leasing manufacturing machinery; wholesaling, renting or leasing commercial or industrial ovens or kilns This unit does not refer to the installation, maintenance and repair of equipment referred to under units 69960, 80160 and 80210.	2.05	1.73
63110	Wholesaling, renting, leasing, installing or repairing stage or discotheque lighting equipment; wholesaling, renting, leasing, installing or repairing swimming-pool accessories; wholesaling, renting, leasing of electric or diesel engines, electric generation equipment, pumping facilities or equipment for water treatment The wholesaling, renting, leasing of electric or diesel engines, electric generation equipment, pumping facilities or equipment for water treatment does not refer to the installation, maintenance and repair of sold or rented products.	2.92	2.57
63120	Wholesaling, renting or leasing analytic and laboratory apparatus or medical or scientific equipment, with or without repair or installation; wholesaling of electronic parts or electrical supplies; wholesaling, renting or leasing measuring, calibrating or control instruments or communication equipment other than for automobiles This unit does not refer to the installation, repair or maintenance of measuring, calibrating or control instruments or communication equipment other than for automobiles or electrical supplies.	1.07	0.78

Classification Units and Assessment Rates for 1998 — Sector: Services

Unit Number	Unit Title	General Rate	Special Rate
63130	Wholesaling industrial or commercial scales; wholesaling or retailing kitchen cabinets; retailing doors or windows This unit does not refer to installation of a sold product.	3.45	3.09
64020	Vulcanizing; wholesaling and retailing tires or tubes, with or without repair or installation	4.95	4.55
64030	Wholesaling transportation equipment or equipment parts; wholesaling or retailing new, reconditioned or used automobile parts or accessories	2.03	1.70
64040	Wholesaling or retailing automobiles, trucks or busses with or without repair; renting or leasing automobiles with or without repair; retailing and installing automobile windows or radios; upholstering and repairing of motor vehicle seats	2.88	2.53
64050	Retailing, renting or leasing mobile homes, snowmobiles, motorcycles, travel trailers, tent trailers, including repair or service; retailing boats, outboard motors or boating accessories; renting or leasing, including service, small craft or recreational vehicles, not specified in other units; wholesaling snowmobiles, motorcycles, boats, outboard motors, boating accessories, ship's supplies, trailers or containers; wholesaling, without repair, semitrailers, travel trailers or tent trailers	4.15	3.76
64060	Operating a service station with or without self-service; operating an automatic car wash; washing and cleaning motor vehicles and trucks	3.75	3.37
64070	Retailing gasoline, with or without service	2.75	2.41
64090	Repairing motor vehicles, motor vehicle parts or industrial machinery parts, not specified in other units; motor vehicle towing service	5.38	4.96
64100	Repairing motor vehicle bodies	6.40	5.95
64110	Retailing and installing motor vehicle mufflers; repairing and installing motor vehicle suspension parts	7.90	7.41
64120	Reclaiming and wholesaling used automobile parts and accessories	4.50	4.11
65010	Retailing furniture, with or without household furnishings; retailing household electrical appliances, with or without electronic appliances or household electrical furnishings; retailing antique objects or furniture	3.43	3.06
65020	Retailing or repairing sound or video equipment, electronic appliances, electrical furnishings, small (portable) electrical household appliances or electrical personal care appliances; retailing sewing machines	1.34	1.04
65030	Retailing floor coverings This unit does not refer to the installation of a sold product.	2.86	2.51
65041	Retailing household furnishings or interior decoration accessories, not specified in other units; wholesaling piece goods, notions and other dry goods, draperies, household linen or other textile household furnishings	2.08	1.76

Classification Units and Assessment Rates for 1998 — Sector: Services

Unit Number	Unit Title	General Rate	Special Rate
65044	Retailing lighting fixtures This unit does not refer to the installation of a sold product.	2.00	1.68
66020	Wholesaling and distributing petroleum products, with or without maintenance or installation of related facilities	2.50	2.17
66030	Wrecking automobiles; wholesaling metal waste This unit does not refer to demolition other than that of automobiles or stripping for salvaging metal waste.	9.66	9.11
66040	Selling non-metallic waste This unit does not refer to demolition or stripping for salvaging of non-metallic waste.	9.65	9.11
66050	Wholesaling or distributing newspapers, magazines, books or handbills; wholesaling paper or paper products	2.04	1.72
66060	Wholesaling animal feeds, fertilizers, grain or cereals; wholesaling tobacco products; grain elevator service	3.27	2.92
66070	Wholesaling games, toys, sporting goods and equipment; retailing, renting or leasing sporting goods and equipment, with or without service	1.63	1.32
66080	Wholesaling chemical products or cleaning products; wholesaling or maintaining chemical fire extinguishers	1.59	1.28
66100	Wholesaling leather or imitation-leather products not specified in other units; wholesaling footwear or garment products; retailing footwear, garments, underwear, knitting products, fabrics, yarn, sewing products, handbags, luggage or other leather or imitation-leather products; manufacturing or storing fur garments or articles; linen rental service without washing equipment; costume or ceremonial apparel rental service	1.88	1.56
66110	Operating a department store; operating a general merchandise store; operating a general store; operating a direct consumer distributing warehouse; display services; interior decoration design service; retailing home and automobile supplies	2.34	2.01
66120	Retailing small goods, not specified in other units; retailing paint or wallpaper; retailing or repairing musical instruments or accessories or photography equipment; retailing domestic animals; photography; wholesaling jewellery items or photography equipment and supplies	1.41	1.10
66130	Retailing hardware products or garden supplies; retailing lawn mowers, snow blowers, chain saws or similar equipment, with repair; wholesaling or retailing trees, shrubs, plants, flowers, supplies for lawn or garden or other nursery products This unit does not refer to landscaping.	2.80	2.46

Classification Units and Assessment Rates for 1998 — Sector: Services

Unit Number	Unit Title	General Rate	Special Rate
66150	Retailing lumber and building supplies with hardware	3.23	2.88
66160	Monuments and tombstones dealer; undertaking services, with or without ambulance services; operating a cemetery	2.92	2.57
66170	Wholesaling or retailing, installing or cleaning swimming pools; constructing and installing in-ground pools	3.77	3.39
69960	Repairing, installing or maintaining production machinery	8.39	7.88
	This unit refers to works relating to:		
	<ul style="list-style-type: none"> • millwright works such as production machinery installation, repair, maintenance, adjustment, assembly, dismantling and handling; • the manufacturing of templates for such machinery. 		
	This unit does not refer to works relating to:		
	<ul style="list-style-type: none"> • millwright works other than production machinery installation, repair, maintenance, adjustment, assembly, dismantling and handling; • the manufacturing of templates for such machinery. 		
	An employer classified under this unit may also be classified under exceptional units 80020 and 90010.		
70010	Insurance brokerage; operating a collection agency or a credit bureau; currency or securities brokerage, consulting or negotiation services; commodities exchanges or securities exchanges; financial institutions and financial intermediaries not specified in other units	0.80	0.52
70020	Operating an insurance business; insurance services of the provincial administration	0.75	0.46
70030	Operating residential or other buildings, including parking lots or parking garages; municipal housing bureau; disinfection, fumigation or extermination work	2.81	2.46
70040	Insurance adjustment or evaluation services; operating a real estate agency; information, poll or research services; bailiff services; reprography services, typing services or other clerical work services supplied to firms or individuals	1.15	0.86
71010	Operating a forwarding agency; freight inspection service; sales agent services; broker services not specified in other units	1.01	0.72
71020	Operating a manpower agency; leasing the services of professional or technical personnel or other scientific or technical professionals such as draftsmen, biologists, biochemists, botanists, chemists, engineers, graphic designers and laboratory technicians; auctioneering or organizing auctions or merchandise liquidation services	1.18	0.89

Classification Units and Assessment Rates for 1998 — Sector: Services

Unit Number	Unit Title	General Rate	Special Rate
71030	Leasing truckers services, driver-delivery persons, assistant delivery persons or movers	6.70	6.24
71040	Operating a marine agency or a marine piloting firm; International Air Transport Association or Airline Communications and Information Services; operating a news agency or an advertising agency; drafting or practising architecture; urban planning services or business or management consulting services; law practice (advocate's or notary's office); accounting services (accountant's office); actuarial practice; operating a travel agency or wholesale tour business; wholesaling, renting or repairing computer systems; computer services, excluding the leasing of the services of data processing personnel; trustee in bankruptcy; taxation services or income tax return preparation services; graphic design services	0.69	0.41
71050	Consulting engineer's office; energy consulting services; operating a pure or applied research laboratory; operating a laboratory for analysis and testing; agricultural research services; geotechnical studies prior to construction work; land surveyor services; interpretation of aerial photographs; archaeological research This unit does not refer to the works referred to under units 80030 to 80270.	0.92	0.63
71060	Operating a security or an investigation agency	2.21	1.88
71070	Managing subsidiaries or branches outside Québec (head office); writing or publishing a weekly, not including printing; electronic typesetting	0.65	0.37
71080	Leasing the services of handling maneuvers, wrappers, merchandise reception or expedition employees, warehouse employees, solderers or automobile mechanics or industrial machinery employees, technical installation or machinery maintenance personnel	8.37	7.86
71090	Leasing the services of manufacturing industries' workers or commerce or catering or maintenance chores personnel with the exception of those mentioned in another unit	5.07	4.66
72010	Sûreté du Québec services; detention services	1.89	1.57
72020	Provincial administrative services not specified in other units; administration of a regional county municipality; administration of an urban community, without police services	0.69	0.41
72030	Job creation programs	1.48	1.17
72040	Provincial agriculture, fisheries, feeding, natural resources services; services relating to construction workers	1.00	0.71
72060	Provincial recreation and sports program management services	1.48	1.18
72070	Transportation program management services	1.75	1.44
72080	Managing, with service, a municipality or a municipal or an intermunicipal commission, a band council, an urban community including police services	2.24	1.91

Classification Units and Assessment Rates for 1998 — Sector: Services

Unit Number	Unit Title	General Rate	Special Rate
73010	Teaching services (except universities or general and vocational colleges, and except all level student trainees); operating a private museum; operating a historic site; library services	1.05	0.76
73020	Teaching services (student trainees)	6.00/trai.	
73030	Operating a general hospital	1.38	1.08
73040	Operating a psychiatric hospital	1.70	1.38
73050	Operating a home-care and extended care centre; nursing services; leasing the services of nurses or auxiliary of nurses care and therapeutics	3.56	3.19
73060	Operating a drop-in centre; operating a rehabilitation centre for alcoholics or drug addicts; operating a social or community service agency; operating a health or social services promotion body	2.10	1.78
73070	Operating a rehabilitation centre for the physically handicapped or the socially maladjusted	2.36	2.03
73080	Operating a rehabilitation centre for the mentally handicapped	3.05	2.70
73100	Operating a local community service centre	1.77	1.46
73110	Child day-care centre	3.29	2.93
73120	Operating a sheltered workshop; operating a work rehabilitation centre	4.08	3.70
73130	Practising medicine and other specialties in the health-care field, not specified in other units; health or social services not specified in other units; hearing aid specialist's services; prescription optician's services; manufacturing dentures and braces (dental laboratories); retailing orthopedic aids, wigs or hair pieces	1.03	0.74
73140	Ambulance service	10.68	10.10
73150	University or vocational teaching services (except student trainees)	0.75	0.46
74010	Operating a hotel, a motel, a hotel-motel, a youth hostel, a student residence or a rooming house	3.52	3.15
74020	Operating a hunting or fishing outfitting operation; operating or managing a hunting or fishing area; operating a camping ground, a trailer park, a vacation camp or a recreation area	4.49	4.10
74030	Operating a brasserie or a restaurant serving meals, without delivery	3.07	2.72
74040	Operating a brasserie or a restaurant serving meals, with delivery	3.15	2.79
74050	Operating a cafeteria	3.57	3.20
74060	Take-out food services	2.94	2.59
74070	Operating a mobile canteen; catering services	3.87	3.49
74080	Operating a tavern, a bar, a discotheque or a night club	2.17	1.84

Classification Units and Assessment Rates for 1998 — Sector: Services

Unit Number	Unit Title	General Rate	Special Rate
75010	Operating a barber shop or a hairdressing salon; operating a beauty salon	2.26	1.94
75020	Domestic-use laundry or dry-cleaning service; clothing maintenance, pressing or repair service	3.16	2.81
75030	Operating an industrial laundry with or without linen rental service; linen supply service, including washing	5.42	5.00
75040	Commercial, industrial or residential building maintenance; carpet, rug, upholstery or fabric furniture cleaning service; lawn or shrub maintenance service; green areas fertilization services; window washing services	4.61	4.21
76010	Veterinary services; artificial insemination services; egg candling or grading service; poultry sexing or debeaking; operating a hatchery; raising animals in laboratories	2.50	2.16
76020	Wholesaling or operating vending machines; renting, leasing or operating coin-operated amusement machines, with or without service	2.16	1.83
76030	Transporting animals; operating animal-drawn vehicles; wholesaling or auctioneering animals; operating a racing or horse-rental stable; operating a horseback-riding centre; operating a zoo; society for the protection of animals; raising or training pets; animal lodging and care services not specified in other units	5.51	5.09
76040	Religious community	3.14	2.78
76050	Managing, with service, a parish fabric, a church or a diocese; religious association or organization	1.72	1.41
76060	Joint sector-based occupational health and safety association; association or organism, not specified in other units	0.94	0.65
76070	Renting or leasing bleachers or podiums for special events, portable equipment or tools for industry, construction, hobbies or household activities, including service; rental or leasing of scaffolds This unit does not refer to the installation of scaffolds.	5.42	5.00
76080	Oil burner and furnace maintenance service; chimney sweeping	6.30	5.85
Exceptional unit 90010	Work done exclusively in offices This unit refers to: An employer who uses the services of workers who only perform tasks of an administrative, commercial, technical or professional nature and, who unlike the workers referred to under unit 80020, only work in offices. This unit refers in particular to office staff and persons holding the position of accountant, controller, administrative director, draftsman, purchaser, bidder, computer technician and sales director.	0.69	0.41

Classification Units and Assessment Rates for 1998 — Sector: Services

Unit Number	Unit Title	General Rate	Special Rate
	<p>Special classification rule</p> <p>An employer classified under this unit cannot also be classified under unit 71070 for the activity “Managing subsidiaries or branches located outside Québec (head office)”.</p>		

Classification Units and Assessment Rates for 1998 — Sector: Construction

Unit Number	Unit Title	General Rate	Special Rate
Exceptional unit 80020	<p>Work done both inside and outside offices</p> <p>This unit refers to:</p> <p>Employers who use workers who only perform tasks of an administrative, a commercial, a technical or a professional nature and who are called upon, as part of their duties, to do a portion of their work outside the offices of their employer. This unit refers in particular to workers holding the position of seller, real estate agent, sales agent, real estate broker, representative, project director, project manager, superintendent, project leader, director of security and engineer.</p> <p>This unit does not refer to:</p> <ul style="list-style-type: none"> • those persons who directly supervise workers, such as a foreman; • a commissioner, a delivery person or a labourer. <p>Special classification rule</p> <p>An employer classified under this unit cannot also be classified under unit 71070 for the activity “Managing subsidiaries or branches located outside Québec (head office)”.</p>	1.25	0.95
80030	<p>Excavation work; assembly of fences; installation of guardrails</p> <p>This unit refers to work related to:</p> <ul style="list-style-type: none"> • digging, moving, filling, compaction, leveling earth or granular materials, including work related to culverts; • excavation and earthwork both for the construction of buildings and civil engineering works and for irrigation, drainage and dredging work; • the excavation and installation of aqueducts and sewers; • the excavation and installation of underground lines for gas and water purification plants; 	8.23	7.73

Classification Units and Assessment Rates for 1998 — Sector: Construction

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> • the excavation and installation of underground energy distribution or telecommunications network conduits, with or without the running of wire; • the construction and repair of sidewalks and curbs other than in asphalt or done without using a spreader-grader; • the rental of construction equipment with operators not used for demolition work; • forest clearing carried out using construction equipment; • the installation of septic tanks; • the installation of fences; • the installation of traffic safety barriers and guardrails. <p>This unit does not refer to:</p> <ul style="list-style-type: none"> • manual forest clearing as well as forest clearing carried out using specialized machinery such as a skidder, tree feller or delimiting machine; • divers participating in works referred to in this unit; • the rental of cranes and drilling machines with operators; • preparatory work for the installation of fences done in a workshop other than on the work site or on the job; • the installation of fences made of ornamental metal; • the operation of a quarry, a sandpit or a gravel pit; • snow removal; • paving work; • cement and concrete work other than that related to small art works, sidewalks and curbs; • demolition work related to civil engineering works and buildings; • work related to blasting, drilling for blasting, pile-driving, special foundations, digging of tunnels and underground drilling, caissons, excavation supports, tie rods, consolidation of foundations and injections in the ground and in rock; • the manufacture of prepared concrete; • the installation of road lighting networks and traffic lights, as well as the installation of lamp posts; 		

Classification Units and Assessment Rates for 1998 — Sector: Construction

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> • construction work related to underground energy distribution lines with installation of machinery and equipment in addition to the excavation and installation of conduits; • the operation of an asphalt plant; • landscaping work. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>		
80040	<p>Blasting; drilling; soil mechanics; pile-driving and special foundations</p> <p>This unit refers to work related to:</p> <ul style="list-style-type: none"> • drilling, charging holes and igniting explosive products; • blasting; • digging tunnels and underground drilling; • drilling artesian wells with or without the installation of pumps; • soil mechanics such as setting up excavation supports, installation of tie rods, consolidation of foundations and injections in the ground or in rock; • geothermal drilling and drilling of elevator shafts; • preliminary drilling for construction work; • pile-driving; • pile-driving and special foundations such as the placing, raising and maintenance of the following elements: steel sheet piling, shoring piles, wailings, struts, horizontal shores, soldier piles and temporary steel or heavy structural lumber struts driven into the ground; • the rental of a drilling machine with an operator. <p>This unit also refers to:</p> <ul style="list-style-type: none"> • work done in caissons and cofferdam work; • the construction, maintenance, removal and demolition of caissons and cofferdam work; • preliminary consolidation work related to the moving of buildings, including excavation, concrete drilling and pile driving; • the putting in place, straightening and lifting of buildings; 	17.72	16.94

Classification Units and Assessment Rates for 1998 — Sector: Construction

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> • consolidation work on a building; • the moving of buildings on a flat-bed trailer done by the workers of an employer as part of the carrying out by this employer of works referred to in this unit. <p>This unit does not refer to:</p> <ul style="list-style-type: none"> • divers participating in work referred to in this unit; • the drilling of ore to obtain test samples; • the drilling of oil or natural gas wells. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>		
80050	<p>Paving work on public roads</p> <p>This unit refers to work related to:</p> <ul style="list-style-type: none"> • the asphalt surfacing of roads, streets, sidewalks, curbs and bikeways; • the concrete surfacing of roads, streets, sidewalks, curbs and bikeways carried out using a concrete spreader-grader; • the scarification of paved surfaces; • the pulverizing of paved surfaces referred to in this unit; • the waterproofing of paved surfaces referred to in this unit; • the marking of lines on the pavement referred to in this unit. <p>This unit also refers to the following work when done by the workers of an employer as part of the carrying out by this employer of work referred to in this unit:</p> <ul style="list-style-type: none"> • the installation of fences and guardrails. <p>This unit does not refer to:</p> <ul style="list-style-type: none"> • the surfacing of parking lots; • the operation of a stationary or mobile asphalt manufacturing plant; • the installation of interlocking blocks (slope blocks/pavers); • snow removal; • the excavation and installation of aqueducts and sewers; 	5.84	5.41

Classification Units and Assessment Rates for 1998 — Sector: Construction

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> • the construction and repair of sidewalks and curbs other than in asphalt; • landscaping work; • the operation of a quarry, a sandpit or a gravel pit. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>		
80060	<p>Construction of energy transmission or distribution lines; construction of energy transforming stations</p> <p>This unit refers to construction, maintenance and repair work related to:</p> <ul style="list-style-type: none"> • power plant substations; • overhead or underground energy transmission and distribution lines; • telecommunications lines or networks; • road lighting networks and traffic lights; • microwave and telecommunications towers; • manholes for underground telecommunications and energy distribution networks; • wind turbines. <p>This unit also refers to:</p> <ul style="list-style-type: none"> • the installation of street lamps; • the installation of transformers connected to the energy transmission and distribution network; • the installation of antennas in telecommunications towers; • the planting of poles. <p>This unit does not refer to:</p> <ul style="list-style-type: none"> • the construction of buildings; • the digging of tunnels; • specific contracts to excavate and install underground energy transmission or telecommunications network conduits, with or without the running of wire. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>	7.91	7.42

Classification Units and Assessment Rates for 1998 — Sector: Construction

Unit Number	Unit Title	General Rate	Special Rate
80070	Rental of cranes with operators This unit refers to: <ul style="list-style-type: none"> the rental, with operators, of cranes, crane-trucks, boom trucks, or any other conventional truck equipped with a telescopic or hydraulic arm, or equipped with a hoist winch that can be used as cranes or other equipment of the same type. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>	12.09	11.47
80080	Erecting metal frame structures and tanks, installation of curtain walls This unit refers to work related to: <ul style="list-style-type: none"> the setting up, assembly and dismantling of architectural elements and metal framing that go into the construction of buildings, civil engineering works, outside tanks, stacks, silos, coal, stone, coke, sand and ore hoppers, water towers and machinery; the installation of curtain walls; the installation of atriums, skylights and other similar works; the installation of prefabricated metal industrial stacks; the installation of steel panels that are used in structures, cladding and roofing. <p>This unit also refers to the following work when done by the workers of an employer as part of the carrying out, by this employer, of work referred to in this unit:</p> <ul style="list-style-type: none"> the installation of doors and windows. <p>This unit does not refer to:</p> <ul style="list-style-type: none"> preparatory work carried out at the workshop other than on the work site or on the job; exterior cladding work using metal sheets; the installation of radio and television station broadcasting and cellular telephone antennas; the erection of microwave towers; the erection of wooden silos, water towers or tanks; the dismantling of metal structures done as part of demolition works; 	30.18	29.03

Classification Units and Assessment Rates for 1998 — Sector: Construction

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> • the installation of tanks, other than outside tanks; • the installation of outside tanks by a boilermaker. <p data-bbox="267 408 893 458">An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>		
80100	Cement work, concrete work	17.01	16.25
	<p data-bbox="267 534 627 560">This unit refers to work related to:</p> <ul style="list-style-type: none"> • reinforcement work such as cutting, shaping, assembling by various processes, as well as the installation of metal ties or wire mesh used in the construction of concrete work; • concrete formwork for building and civil engineering work framing and machinery; • the preparation and finishing of concrete and cement surfaces; • the pouring and placement of concrete; • the cutting, pumping and drilling of concrete; • concrete paving without the use of a spreader-grader; • concrete injection and guniting; • the cutting of asphalt; • the crushing of concrete during alteration work; • the waterproofing of concrete floors or concrete surfaces. <p data-bbox="267 1197 547 1223">This unit does not refer to:</p> <ul style="list-style-type: none"> • the operation of a reinforcement workshop other than on the work site or on the job; • the demolition of concrete building or civil engineering work structures; • the manufacture of prepared concrete; • the installation of pre-cast concrete structural or architectural elements; • the delivery and pouring of concrete by concrete mixer; • the construction and repair of sidewalks and curbs. <p data-bbox="267 1596 893 1646">An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>		

Classification Units and Assessment Rates for 1998 — Sector: Construction

Unit Number	Unit Title	General Rate	Special Rate
80110	<p>Carpentry work; joinery work; indoor renovation work</p> <p>This unit refers to work related to:</p> <ul style="list-style-type: none"> • the erection of a wooden structure of a building, a silo, a water tower and a tank; • joinery work; • parqueting work including sanding and finishing; • carpentry work such as the installation of chevrons and the erection of wood divisions; • carpentry work and joinery work in the installation of prefabricated buildings with a wood structure; • on-site construction of wood recreational equipment for amusement parks, daycare centres, playgrounds and other similar places; • the installation of doors and windows by a carpenter; • the building of wood or wood-substitute patios. <p>This unit also refers to the following work when done by the workers of an employer as part of the carrying out, by this employer, of work to erect a wood structure of a building:</p> <ul style="list-style-type: none"> • the installation of all types of exterior clapboard cladding; • the installation of metal posts, gypsum, angle irons, metal mouldings; • the installation of gutters; • roofing using asphalt shingles, cedar shingles, sheet metal that is neither welded nor stapled, or sandstone tiles; • the installation of insulation; • soundproofing; • foundation formwork; • the installation of garage doors; • the installation of acoustic tiles. <p>This unit also refers to:</p>	14.46	13.77

Classification Units and Assessment Rates for 1998 — Sector: Construction

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> • the indoor renovation of buildings and parts of buildings covering a renovated floor surface of less than 1,000 m² per storey except where this work includes: <ul style="list-style-type: none"> • scaffolding work, the upper platform of which exceeds 5 metres in height; • masonry work other than for prefabricated fireplaces; • metal cladding work; • work affecting the structure of the building; • cement work; • ornamental building metal work; • stripping done as part of indoor renovation work referred to in this unit. <p>This unit does not refer to:</p> <ul style="list-style-type: none"> • renovation work when a single reconstruction operation is carried out in conjunction with the stripping of something that is subsequently rebuilt. For example, when the only operation carried out by the employer is the installation of a carpet, after the removal of the old one, this operation is not referred to in this unit; • the installation of doors, windows or products intended for the same purpose done by a glazier; • work related to piles and special foundations such as the placing, raising and maintenance of the following elements: steel sheet piling, shoring piles, wailings, struts, horizontal shores, soldier piles and temporary steel or heavy structural lumber struts driven into the ground; <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>		
80120	<p>Work related to indoor systems: painting work; installation of flexible coverings, installation of marble, granite, ceramics and terrazzo; plastering and jointing work; insulation work</p> <p>This unit refers to work related to:</p> <ul style="list-style-type: none"> • indoor systems such as the installation of metal poles, gypsum, lathwork, acoustic ceilings and suspended ceilings; • plastering and jointing; • the application of paint, surface coatings and protective finishes; • the installation of flexible coverings such as vinyl, asphalt, rubber, cork, linoleum coverings, rugs, carpet underlays and rug underlays; 	15.72	15.00

Classification Units and Assessment Rates for 1998 — Sector: Construction

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> • the installation and polishing of marble, granite, terrazzo concrete, slate, ceramics, terrazzo and other similar materials. <p>This unit also refers to work related to:</p> <ul style="list-style-type: none"> • the thermal insulation of buildings, soundproofing and acoustic control. <p>This unit does not refer to:</p> <ul style="list-style-type: none"> • work to install curtain walls in marble, granite or other similar materials; • parqueting work (installation, sanding and finishing of wood floors); • all cleaning work using sand blasting, steam jet or pressurized water; • work to waterproof concrete floors or concrete surfaces. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>		
80130	Roofing work; exterior cladding work on buildings; installation of gutters	23.51	22.56
	<p>This unit refers to work related to:</p> <ul style="list-style-type: none"> • exterior cladding of buildings using all types of metal sheets or clapboard; • the installation and repair of all types of roofing, including waterproofing; • the installation of gutters. <p>This unit does not refer to:</p> <ul style="list-style-type: none"> • the installation of steel panels which are used in structures, cladding and roofing. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>		
80140	Masonry work	23.28	22.34
	<p>This unit refers to work related to:</p> <ul style="list-style-type: none"> • the cutting, setting with mortar, cement or any other adhesive material as well as the jointing of masonry elements such as the following: • bricks, natural or artificial stones; • acid bricks, fire bricks, plastic bricks, cements bricks or bricks made of any other refractory material laid by hand or by a pneumatic or mechanical method; • tiles made of refractory material; 		

Classification Units and Assessment Rates for 1998 — Sector: Construction

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> • blocks of gypsum, concrete or glass, blocks of composite materials, blocks of lightweight aggregates for walls or partitions. <p>This unit does not refer to:</p> <ul style="list-style-type: none"> • jointing, aligning, anchoring and grouting work done by manufacturers of pre-cast concrete structural or architectural elements; • cleaning work using sand blasting, steam jet or pressurized water; • work related to the installation of slope blocks or pavers; • work related to the installation of marble or granite tile flooring; • the installation of curtain walls made of masonry elements. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>		
80150	Glass work; glazing work	15.13	14.43
	<p>This unit refers to work related to:</p> <ul style="list-style-type: none"> • the preparation and installation of glasswork and glazing such as: • the cutting and polishing of glass; • the cutting and assembly of aluminum; • spray etching on glass; • the painting of aluminum frames; • the installation of doors, windows, glazing and commercial frontage on the work site. <p>This unit does not refer to:</p> <ul style="list-style-type: none"> • the manufacture and installation of curtain walls; • the installation of doors and windows by a carpenter. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>		

Classification Units and Assessment Rates for 1998 — Sector: Construction

Unit Number	Unit Title	General Rate	Special Rate
80160	Millwright works; boilermaking work; plumbing and pipefitting work; pipe insulation work This unit refers to work related to: <ul style="list-style-type: none"> • millwright works such as the installation, repair, maintenance, adjustment, assembly, dismantling and handling of machinery other than production machinery; • the making of templates for this machinery; • boilermaking related to machinery other than production machinery and related to the construction, maintenance and repair of steam generators, boilers, tanks or other similar equipment; • the installation, alteration, modification, repair and maintenance of: • plumbing systems such as: <ul style="list-style-type: none"> • piping, fixtures, accessories and other fittings needed to supply these systems with fluids; • piping, fixtures, accessories and other fittings used for drainage, run-off and ventilation of traps in these systems; • heating and combustion systems such as: <ul style="list-style-type: none"> • piping, fixtures, accessories and other fittings needed to distribute fluids or heat; • fire protection and localized fire protection systems, such as: <ul style="list-style-type: none"> • piping, fixtures, accessories and other fittings used to prevent and fight fires; • insulation, whether it is carried out by spraying or by any other method, such as: <ul style="list-style-type: none"> • thermal insulation of any new or existing piping system; • thermal insulation of radiators, furnaces, boilers, tanks and any other similar device. 	8.39	7.88
	This unit does not refer to: <ul style="list-style-type: none"> • the construction of metal tanks other than for boiler systems and that are installed by a metal structure installer (ex. oil tanks, water towers); • the installation of metal ducts for heating, ventilation and air conditioning systems; • the laying of bricks used in boiler walls; 		

Classification Units and Assessment Rates for 1998 — Sector: Construction

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> • the installation of internal insulation of ventilation and other ducts done by tinsmiths when installing said ducts; • installation work related to pre-insulated ventilation ducts; • the installation and maintenance of mechanized transit systems; • cleaning using sandblasting; • work related to millwright works such as the installation, repair, maintenance, adjustment, setting up, dismantling and handling of production machinery as well as the making of templates for this machinery. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>		
80170	<p>Electrical work</p> <p>This unit refers to work related to:</p> <ul style="list-style-type: none"> • the installation, alteration, modification, repair and maintenance of electrical installations for lighting, heating and motive force purposes, including in all cases wires, cables, conduits, accessories and electrical devices that are part of the actual installation and, being related to the connection of the installation to the public or municipal utility network, which point of connection is on the wall of the building that is nearest to the public utility line; • the installation of lightening rods and unit heaters; • electrical hook-up of a building. <p>This unit does not refer to:</p> <ul style="list-style-type: none"> • construction work on energy distribution and transforming stations done by electrical contractors; • electrical work done by energy distribution and transforming station construction contractors; • installation work related to alarm, security, control or electronic equipment systems; • street lamp installation work along roads as well as traffic light installation work. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>	7.75	7.26

Classification Units and Assessment Rates for 1998 — Sector: Construction

Unit Number	Unit Title	General Rate	Special Rate
80180	<p>Sheet metal work</p> <p>This unit refers to work related to:</p> <ul style="list-style-type: none"> • sheet metal having a maximum thickness of 10 gauge (iron, copper, aluminum, stainless steel) and all metal or electrometallurgical materials, vinyl and other metal- or plastic-based materials such as: • the marking out, manufacture and installation, on the work site and on the job, of all sorts of metal objects, in sheets; • the assembly and repair of ventilation, air conditioning and hot air heating duct systems and any conduit system to remove various materials such as chips, fumes, smoke or dust, the installation of internal insulation with respect to these systems and the installation of prefabricated devices; • the installation of prefabricated metal objects such as shelves, lockers, screens, ceilings, fire barriers, and ceiling and wall coverings; • the installation, by a tinsmith, of prefabricated devices such as air conditioners, fans, heat pumps, air exchangers as well as the installation of mechanized elements associated with these systems, when done at the same time as the installation of ducts or conduits. <p>This unit does not refer to work related to:</p> <ul style="list-style-type: none"> • outdoor cladding in metal sheets or clapboard of all types, installation and repair of all types of roofing; • the installation of gutters. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>	12.64	12.01
80190	<p>Installation of electronic equipment, alarm or control systems</p> <p>This unit refers to work related to:</p> <ul style="list-style-type: none"> • the installation, alteration, modification, repair and maintenance of intercom, public address, synchronous clock, visual, aural or oral signaling, telephony, closed-circuit television, access card or surveillance systems; • the installation, alteration, modification, repair and maintenance of electrical or pneumatic control, and instrumentation systems related to heating, air conditioning, ventilation and air removal; • the installation, alteration, modification, repair and maintenance of electrical systems or pneumatic control systems, quantity measurement and calibration systems on a variety of industrial production machinery; 	2.98	2.63

Classification Units and Assessment Rates for 1998 — Sector: Construction

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> • the installation, alteration, modification, repair and maintenance of burglar and fire alarm systems; • the sale, installation and repair of safety locks. <p>This unit does not refer to:</p> <ul style="list-style-type: none"> • the testing, adjustment and stabilizing of air circulation or distribution systems. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>		
80200	<p>Refrigeration work, air conditioning work</p> <p>This unit refers to work related to:</p> <ul style="list-style-type: none"> • the installation, alteration, modification, repair and maintenance of refrigeration systems having a capacity of at least 1/4 h.p. including piping, units, accessories and other fittings needed for the distribution of fluids and the production of cold by these systems; • the installation of machines for air conditioning and refrigeration systems; • the testing, adjustment and stabilizing of air circulation and distribution systems, excluding instrumentation and control systems. <p>This unit does not refer to:</p> <ul style="list-style-type: none"> • the insulation of refrigeration and air conditioning systems; • the installation of metal ducts for air conditioning systems; • the installation, alteration, modification, repair and maintenance of instrumentation and control systems related to heating, air conditioning and ventilation. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>	9.79	9.24
80210	<p>Work related to mechanized transit systems</p> <p>This unit refers to work related to:</p> <ul style="list-style-type: none"> • the installation, alteration, modification, repair and maintenance of mechanized transit systems, composed of devices, accessories and other apparatuses such as elevators, freight elevators, escalators, permanent swing scaffolds, slope hoists, dumbwaiters, removable platforms on a theatre stage, moving sidewalks and other similar devices generally used or which may be used to transport persons, objects or materials. 	7.38	6.90

Classification Units and Assessment Rates for 1998 — Sector: Construction

Unit Number	Unit Title	General Rate	Special Rate
	<p>This unit also refers to the operation of a temporary or uncompleted system as well as the operation of a completed system when it is used to move construction workers and materials.</p> <p>This unit does not refer to work related to:</p> <ul style="list-style-type: none"> • the installation and operation by an employer of a temporary freight elevator as part of the carrying out by this employer of work not referred to in this unit; • the installation, repair and maintenance of conveyors and gantries; • the installation of temporary swing scaffolds. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>		
80220	Renovation, stripping or demolition work	36.09	34.77
	<p>This unit refers to work related to renovation not referred to under unit 80110.</p> <p>This unit also refers to work related to:</p> <ul style="list-style-type: none"> • the stripping, demolition or dismantling of buildings or civil engineering works, including the operations needed to carry out the works such as excavation, blasting, cutting concrete, dismantling, erection of compound walls, site restoration, transport of debris and salvaging of debris for sale, if these operations are carried out by the employer in charge of the stripping and demolition work. <p>Stripping refers to any selective, meticulous and well thought-out demolition operation, of unwanted additions, ruined areas or areas of no interest in buildings.</p> <p>This unit also refers to the rental, with operators, of construction machinery for demolition purposes.</p> <p>This unit does not refer to work related to:</p> <ul style="list-style-type: none"> • renovation work when a single reconstruction operation is carried out in conjunction with the stripping of something that is subsequently rebuilt. For example, when the only operation carried out by the employer is the installation of a carpet, after the removal of the old one, this operation is not referred to in this unit; • the dismantling of metal structures and machinery when it is the only operation carried out by the employer; • the renovation of boilers; • the removal of insulation products if carried out prior to and in conjunction with insulation work, done by an insulation contractor. 		

Classification Units and Assessment Rates for 1998 — Sector: Construction

Unit Number	Unit Title	General Rate	Special Rate
Special classification rule			
<p>An employer classified under this unit can also be classified under another unit with respect to work done as part of the renovation referred to in this unit if he breaks down in his statement of wages, in accordance with sections 14 and 18, the wages of his workers with respect to their participation, on the one hand, in demolition and stripping work, where applicable, and on the other hand, in work referred to in this other unit.</p>			
<p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>			
80230	Landscaping work	11.79	11.18
This unit refers to:			
<ul style="list-style-type: none"> • landscaping work such as: • the installation of interlocking blocks or interlocking stones; • the installation of sod; • site preparation work; • the planting of trees and shrubs; • light earthwork; • the erection of low walls, stairs, etc.; • the maintenance of slopes alongside roads; • the installation of outdoor underground pipes to water the lawn or for decorative lighting systems. 			
This unit does not refer to:			
<ul style="list-style-type: none"> • excavation and earthwork done with heavy machinery; • paving work; • snow removal; • the installation of septic tanks and septic beds. 			
<p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>			

Classification Units and Assessment Rates for 1998 — Sector: Construction

Unit Number	Unit Title	General Rate	Special Rate
80240	Cleaning using sandblasting, steam jet or pressurized water This unit refers to work related to: <ul style="list-style-type: none"> • the cleaning, preparation, restoration or finishing of a building surface, a civil engineering work, a tank, machinery or industrial equipment using sandblasting, steam jet, pressurized water, soda water or recoverable abrasive beads; • the whitewashing of buildings using a jet. This unit does not refer to: <ul style="list-style-type: none"> • work involving sandblasting, steam jet or pressurized water done at the employer's workshop. An employer classified under this unit can also be classified under exceptional units 80020 and 90010.	24.97	23.97
80250	Ornamental building metal work This unit refers to work related to: <ul style="list-style-type: none"> • building metal work such as the tracing out, cutting, preparation and assembly of any metal part, including outdoor and indoor stairs, handrails, fences, gates, canopies, cellar doors and inspection holes, all types of wire fencing; coal chutes, vault doors, fire doors, industrial doors, partitions, rails and balconies. This unit does not refer to: <ul style="list-style-type: none"> • preparatory and manufacturing work done in workshops other than on the work site or on the job; • installation of all other types of fences. An employer classified under this unit can also be classified under exceptional units 80020 and 90010.	23.23	22.29
80260	Installation of scaffolds This unit refers to work related to the installation and dismantling of all types of scaffolds. This unit does not refer to: <ul style="list-style-type: none"> • the installation of a freight elevator; • work related to the installation, dismantling and maintenance of permanent swing scaffolds. 	5.42	5.00

Classification Units and Assessment Rates for 1998 — Sector: Construction

Unit Number	Unit Title	General Rate	Special Rate
80270	Paving work other than on public roads	7.82	7.33
	This unit refers to work related to:		
	<ul style="list-style-type: none"> • the asphalt surfacing of private roads and parking lots; • the concrete surfacing of private roads and parking lots carried out using a concrete spreader-grader; • the marking of lines on the pavement referred to in this unit; • the pulverizing of paved surfaces referred to in this unit; • the waterproofing of paved surfaces referred to in this unit. 		
	This unit does not refer to:		
	<ul style="list-style-type: none"> • the scarification of paved surfaces. 		
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.		

SCHEDULE 2

	Rate		Rate
		The municipal affairs sector	0,04
The social affairs sector	0,03	The clothing industries sector	0,08
The textile and knitting sector	0,09	The construction sector	0,04
The automobile service sector	0,07	SCHEDULE 3	
The transportation and storage sectors	0,07	AMOUNT OF SECTION 313 OF THE ACT AND THE RATE APPLICABLE FOR PROTECTING THE DIRECTOR FOR THE YEAR 1998	
The metal fabricating industries sector and the electrical products industries sectors	0,06	The amount provided under section 313 of the Act is fixed for the year 1998 at \$65.00.	
The provincial administration sector	0,04	The rate applicable for purposes of establishing the amount payable by the person who registers as a director in accordance with section 18 of the Act is the one under unit 71040.”.	
The printing and allied industries sector	0,06		
The transportation equipment and machinery industries sector	0,05		
The mining and mining services sector	0,13	1863	