

| Unit  | Description  | First-level<br>experience ratios |        |        | Second-level<br>experience ratios |         |         |
|-------|--|----------------------------------|--------|--------|-----------------------------------|---------|---------|
|       |  | 1998                             | 1999   | 2000   | 1997                              | 1998    | 1999    |
| 80150 | Glass work ; glazing work  | 0.6973                           | 0.8019 | 0.5660 | 3.3008                            | 3.3008  | 3.3008  |
| 80160 | Millwright works ; boilermaking work ; plumbing and pipefitting work ; pipe insulation work ; work related to mechanized transit systems | 0.5064                           | 0.4692 | 0.4690 | 1.6139                            | 1.6139  | 1.6139  |
| 80170 | Electrical work  | 0.4033                           | 0.4169 | 0.3704 | 1.4268                            | 1.4268  | 1.4268  |
| 80180 | Sheet metal work   | 0.7271                           | 0.6101 | 0.5572 | 2.6709                            | 2.6709  | 2.6709  |
| 80190 | Installation of electronic equipment, alarm or control systems   | 0.1403                           | 0.1618 | 0.1156 | 0.4236                            | 0.4236  | 0.4236  |
| 80200 | Refrigeration work, air conditioning work  | 0.5818                           | 0.4469 | 0.4461 | 1.0110                            | 1.0110  | 1.0110  |
| 80230 | Landscaping work   | 0.8374                           | 0.9154 | 0.8264 | 2.6728                            | 2.6728  | 2.6728  |
| 80240 | Cleaning using sandblasting, steam jet or pressurized water  | 1.3742                           | 1.6410 | 1.1453 | 10.0508                           | 10.0508 | 10.0508 |
| 80250 | Ornamental building metal work   | 1.3216                           | 0.8506 | 0.8619 | 3.3185                            | 3.3185  | 3.3185  |
| 80260 | Installation of scaffolds  | 0.5391                           | 0.6780 | 0.9370 | 2.8763                            | 2.8763  | 2.8763  |
| 90010 | Work done exclusively in offices   | 0.0136                           | 0.0127 | 0.0129 | 0.0428                            | 0.0428  | 0.0428  |
| 90020 | Salespersons or sales representatives  | 0.0435                           | 0.0420 | 0.0293 | 0.1787                            | 0.1787  | 0.1787  |
| 4389  |  |                                  |        |        |                                   |         |         |

## Notice

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

### Classification of employers, statement of wages and the rates of assessment — Amendments

Notice is hereby given, pursuant to sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that at the expiry of a period of forty-five (45) days from the date of this publication, the “Regulation amending the Regulation respecting the classification of employers, statement of wages and the rates of assessment” will be adopted by the Commission de la santé et de la sécurité du travail, with or without amendment.

This Regulation determines the units of classification of 2002 as well as the rates of assessment applicable to them.

Any person interested in making comments on this subject is asked to submit them in writing, before the expiry of this time period, to Mr. Roland Longchamps, Vice-President of Finance, Commission de la santé et de la sécurité du travail, 524, rue Bourdages, Québec (Québec) G1K 7E2.

TREFFLÉ LACOMBE,  
*Chairman of the Board  
and Chief Executive Officer  
of the Commission de la santé  
et de la sécurité du travail*

## Regulation amending the 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, 6 and 8.1)

1. Schedules 1, 2 and 3 of the Regulation respecting the classification of employers, the statement of wages and the rates of assessment are respectively replaced by Schedules 1, 2 and 3 appended to this regulation.

2. This regulation applies for the 2002 year of assessment.

### SCHEDULE 1

#### CLASSIFICATION UNITS AND RATES OF ASSESSMENT FOR THE YEAR 2002

##### Specific classification rule

1. 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 80260 units.

##### Classification Units and Assessment Rates for 2002- 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                                   | 6.03         | 5.56         |
| 10020       | Raising hog, sheep, goat, grain-fed and milk-fed heavy calves   | 4.49         | 4.07         |
| 10030       | Raising, catching and caging poultry ; raising fur-bearing animals ; raising earthworms ; raising rabbits ; pisciculture ; apiculture | 3.85         | 3.45         |

2. An employer who meets the conditions set out in section 2 of chapter 3 allowing him to be classified in units 90020 and 80020 shall be classified in this latter unit.

3. An employer who cannot be classified in the exceptional units 90020 and 80020 because less than 45% of the insurable wages of his workers are reported with respect to units giving entitlement to these units but for whom over 45% of the insurable wages of his workers are reported with respect to units giving entitlement to either one of these exceptional units shall be classified in unit 90020 if workers perform activities referred to in that unit.

For the purposes of calculating the proportion stipulated in the first paragraph, it is necessary to exclude the insurable wages of an auxiliary worker.

##### Specific rule for stating wages

The second paragraph of section 14 does not apply to an employer for purposes of stating insurable 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 80260 units.

\* The latest amendments to the Regulation respecting the classification of employers, the statement of wages and the rates of assessment adopted by the Commission de la santé et la sécurité du travail by its resolution A-73-97 of October 16, 1997 (1997, G.O. 2, 5330) were made by the Regulation amending the Regulation respecting the classification of employers, the statement of wages and the rates of assessment adopted by the Commission by its resolution A-51-00 of September 21, 2000 (2000, G.O. 2, 5035); for the previous amendments, please refer to the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 2000, up-to-date as at November 1, 2000.

| <b>Unit Number</b> | <b>Unit Title</b>  | <b>General Rate</b> | <b>Special Rate</b> |
|--------------------|--|---------------------|---------------------|
| 10040              | Field-crop farming ; fruit or vegetable farming ; ornamental plant cultivation ; mushroom production ; Christmas tree farming ; maple syrup production ; tobacco production ; reforestation plant cultivation  | 5.58                | 5.13                |
| 11010              | Inshore or offshore fishing ; underwater diving services   | 8.19                | 7.65                |
| 13010              | Surface iron ore mining with or without concentration ; pelletization of iron ore  | 1.29                | 0.98                |
| 13020              | Metal mining, except iron mines ; treatment, concentrating or smelting metal ores, except iron ore   | 5.86                | 5.40                |
| 13030              | Asbestos mining  | 2.98                | 2.61                |
| 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  | 3.36                | 2.98                |
| 13050              | Operating a cut-stone quarry ; operating a crushed stone quarry with blasting and drilling ; mine prospecting with blasting or with crawler tractors   | 5.82                | 5.36                |
| 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  | 6.35                | 5.87                |
| 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  | 6.47                | 5.99                |
| 13090              | Mine prospecting not specified in other units ; line cutting ; geophysical surveys ; geological work   | 3.36                | 2.98                |
| 13100              | Contract operation of a mine ; digging ramps and crossing banks ; other contract work relating to operation of mines   | 10.79               | 10.17               |
| 14010              | Forestry operations  | 13.64               | 12.92               |
|                    | This unit refers to :  |                     |                     |
|                    | <ul style="list-style-type: none"> <li>• harvesting wood material, including in particular, felling, hauling and yarding, by manual or mechanized processes ;</li> <li>• processing in the forest including stripping, topping and cutting ; making wood chips in the forest ;</li> <li>• loading of wood in the forest ;</li> <li>• thinning with collection of trees for commercial purposes.</li> </ul> |                     |                     |

| Unit Number | Unit Title  | General Rate | Special Rate |
|-------------|---|--------------|--------------|
|             | <p>This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :</p> <ul style="list-style-type: none"> <li>• forestry road work ;</li> <li>• construction of a logging camp ;</li> <li>• measuring wood ;</li> <li>• marking trees in the forest ;</li> <li>• forest surveys.</li> </ul> <p>This unit does not refer to the following activities when carried out by the workers of an employer recognized by the Minister of Natural Resources pursuant to section 124.02 of the Forest Act (R.S.Q., c. F-4.1) :</p> <ul style="list-style-type: none"> <li>• measuring wood ;</li> <li>• marking trees in the forest ;</li> <li>• forest surveys.</li> </ul> <p><b>An employer classified under this unit can also be classified under the exceptional units 34410, 34420, 90010 and 90020</b></p>  |              |              |
| 14020       | <p>Forestry development</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> <li>• preparatory work in forest areas such as scarification, burning, stripping, cutting, wind-rowing, chipping, furrowing, harrowing, crushing and application of phytocides ;</li> <li>• planting and seeding of trees in the forest ;</li> <li>• mechanical or chemical clearing of a plantation in the forest ;</li> <li>• thinning without collection of trees for commercial purposes ;</li> <li>• development of a blueberry field ;</li> <li>• control of vegetation in rights-of-way of energy transmission networks ;</li> <li>• protection against forest fires by firefighters.</li> </ul> <p>This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit, except to the extent that they are carried out by the workers of an employer recognized by the Minister of Natural Resources pursuant to section 124.02 of the Forest Act (R.S.Q., c. F-4.1) :</p> <ul style="list-style-type: none"> <li>• marking of trees in the forest ;</li> <li>• forest surveys.</li> </ul> <p>This unit does not refer to :</p> <ul style="list-style-type: none"> <li>• development of a blueberry field by the person who operates it ;</li> <li>• harvesting wood material in the development of a blueberry field.</li> </ul> <p><b>An employer classified under this unit can also be classified under the exceptional units 34410, 34420, 90010 and 90020.</b></p> | 6.58         | 6.09         |

| Unit Number | Unit Title | General Rate | Special Rate |
|-------------|------------|--------------|--------------|
| 14030       | Tree work  | 21.76        | 20.78        |

This unit refers to:

- control of vegetation in the rights-of-way of energy distribution networks or telecommunications networks;
- trimming, topping or cutting of trees and shrubs;
- felling of pre-determined trees outside the forest;
- stumping;
- chipping outside the forest;
- tree and shrub surgery;
- bracing work.

This unit also refers to the following activities when done by workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- fighting of diseases and insects affecting trees and shrubs;
- fertilization and treatment of trees and shrubs;
- planting and transplanting of trees and shrubs.

**An employer classified under this unit can also be classified under the exceptional units 34410, 34420, 90010 and 90020.**

#### Classification Units and Assessment Rates for 2002 - 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           | 7.09         | 6.59         |
| 20020       | Slaughtering poultry or rabbits; dressing, processing or canning poultry or rabbits  | 5.75         | 5.29         |
| 20030       | Preparing or processing fish, including canning  | 6.88         | 6.38         |
| 20040       | Processing, canning or freezing fruits or vegetables; preparing natural casings for delicatessen                                       | 3.55         | 3.16         |
| 20050       | Operating a dairy work; water bottling, with or without distribution; manufacturing and delivering blocks of natural or artificial ice | 1.99         | 1.66         |
| 20060       | Flour mill   | 4.83         | 4.40         |
| 20070       | Processing meat unfit for human consumption or abattoir waste  | 2.31         | 1.97         |
| 20080       | Grain milling  | 3.07         | 2.70         |

| <b>Unit Number</b> | <b>Unit Title</b>  | <b>General Rate</b> | <b>Special Rate</b> |
|--------------------|--|---------------------|---------------------|
| 20090              | Manufacturing bakery, pastry or biscuit products, with or without distribution   | 3.79                | 3.40                |
| 20100              | Processing cane or beet sugar; manufacturing confectionery   | 2.15                | 1.80                |
| 20110              | Roasting and blending coffee; packing tea; roasting almonds  | 2.14                | 1.80                |
| 20120              | Manufacturing potato chips   | 2.15                | 1.81                |
| 20130              | Manufacturing margarine, 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 | 4.37                | 3.96                |
| 20140              | Manufacturing soft drinks, with or without distribution  | 2.01                | 1.67                |
| 20150              | Distillery; manufacturing wine or cider  | 1.44                | 1.12                |
| 20160              | Brewing beer, with or without distribution; manufacturing malt   | 1.53                | 1.21                |
| 20170              | Manufacturing tobacco products   | 0.79                | 0.49                |
| 21010              | Manufacturing tires or rubber treads for tires   | 1.75                | 1.42                |
| 21020              | Manufacturing adhesive tape or damper mats and rug underlays; manufacturing clothing or industrial parts or cellular products made of rubber   | 3.61                | 3.22                |
| 21030              | Manufacturing foamed or expanded plastic products; wholesaling foam rubber   | 2.38                | 2.03                |
| 21040              | Manufacturing plastic pipes or pipe fittings   | 3.20                | 2.82                |
| 21050              | Manufacturing plastic film and sheeting; manufacturing plastic bags  | 3.56                | 3.18                |
| 21060              | Manufacturing stratified or reinforced plastic products, except boats; manufacturing plastic products, not specified in other units  | 3.52                | 3.13                |
| 22010              | Leather tanning; custom-dressing furs; wholesaling raw hides or skins  | 5.43                | 4.98                |
| 22020              | Manufacturing footwear; shoe repairing; manufacturing footwear parts except rubber parts   | 3.06                | 2.69                |
| 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   | 2.21                | 1.86                |
| 22050              | Manufacturing fibres or yarn from artificial or synthetic material; texturizing yarn   | 2.06                | 1.72                |

| <b>Unit Number</b> | <b>Unit Title</b>   | <b>General Rate</b> | <b>Special Rate</b> |
|--------------------|---|---------------------|---------------------|
| 22060              | Manufacturing thread or yarn, without weaving   | 2.49                | 2.13                |
| 22070              | Weaving textiles other than carpets ; recycling textile waste ; preparing cotton-wool or flock  | 2.24                | 1.90                |
| 22080              | Manufacturing knitted fabrics   | 3.39                | 3.01                |
| 22090              | Manufacturing carpets   | 2.29                | 1.94                |
| 22100              | Manufacturing textile products, not specified in other units ; manufacturing zippers or umbrellas   | 3.02                | 2.65                |
| 22110              | Finishing textiles ; steam shrinking of fabrics   | 2.88                | 2.51                |
| 22120              | Manufacturing first-aid products  | 1.83                | 1.50                |
| 22140              | Manufacturing clothing or clothing accessories, not specified in other units  | 2.41                | 2.06                |
| 22150              | Knitting clothing or accessories, including assembling  | 2.03                | 1.69                |
| 22160              | Manufacturing ladies undergarments and swimsuits  | 2.18                | 1.84                |
| 23050              | Manufacturing in a shop custom woodwork to be attached to a structure ; mass production of wooden cabinets  | 4.31                | 3.90                |
|                    | This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :    |                     |                     |
|                    | <ul style="list-style-type: none"> <li>• manufacture of solid wood panels ;</li> <li>• manufacture of wooden objects by lathe work ;</li> <li>• covering of cabinet doors.</li> </ul> |                     |                     |
|                    | This unit does not refer to the installation of manufactured products.  |                     |                     |
| 23060              | Manufacturing wooden doors or windows   | 2.52                | 2.17                |
|                    | This unit does not refer to the installation of manufactured products.  |                     |                     |
| 23070              | Manufacturing wooden roof trusses or laminated wood framework   | 6.16                | 5.69                |
|                    | This unit does not refer to the installation of manufactured products.  |                     |                     |
| 23090              | Manufacturing wooden or metal coffins or frames ; manufacturing pipe organs, pianos or other musical instruments  | 3.78                | 3.38                |

| Unit Number | Unit Title  | General Rate | Special Rate |
|-------------|---|--------------|--------------|
| 23120       | <p>Manufacturing miscellaneous wooden goods, not specified in other units</p> <p>This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :</p> <ul style="list-style-type: none"> <li>• covering of mouldings.</li> </ul> <p>This unit does not refer to the installation of manufactured products.</p>  | 5.59         | 5.14         |
| 24010       | Manufacturing metal furniture or fixtures   | 5.39         | 4.94         |
| 24020       | <p>Manufacturing custom wooden furniture in a workshop ; manufacturing wooden furniture for electronic equipment or wooden cases for musical instruments</p> <p>This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :</p> <ul style="list-style-type: none"> <li>• manufacture of solid wood panels ;</li> <li>• manufacture of wooden objects by lathe work ;</li> <li>• covering of panels.</li> </ul> | 7.72         | 7.20         |
| 24030       | <p>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</p> <p>This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :</p> <ul style="list-style-type: none"> <li>• covering of panels.</li> </ul>                        | 3.05         | 2.68         |
| 24040       | <p>Mass production of wooden furniture or furniture frames, with or without upholstering</p> <p>This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :</p> <ul style="list-style-type: none"> <li>• manufacture of solid wood panels ;</li> <li>• manufacture of wooden objects by lathe work ;</li> <li>• covering of panels.</li> </ul>   | 5.64         | 5.18         |
| 25410       | <p>Manufacturing prefabricated wooden houses, house panels or mobile homes</p> <p><b>An employer classified under this unit may also be classified under exceptional unit 90010.</b></p>  | 7.50         | 6.98         |



| Unit Number | Unit Title   | General Rate | Special Rate |
|-------------|--|--------------|--------------|
| 26010       | Printing ; silkscreen printing   | 1.97         | 1.64         |
| 26020       | Operating a bindery  | 3.87         | 3.47         |
| 26030       | Metal typesetting (typography-linotyping) ; stereotyping ; lithography ; manufacturing plates for printing ; developing and printing films | 0.78         | 0.48         |
| 26040       | Printing and publishing a daily ; printing and publishing  | 0.82         | 0.52         |
| 27020       | Manufacturing steel castings (steel foundry) ; lead or lead alloys rolling, casting or extruding   | 6.47         | 5.99         |
| 27030       | Manufacturing steel ; processing steel by rolling and forging  | 2.57         | 2.21         |
| 27040       | Manufacturing titanium slag and pig iron ; manufacturing metal powder, steel pipe or tubing ; manufacturing ferro-alloys                   | 2.70         | 2.34         |
| 27050       | Manufacturing iron castings (cast-iron foundry)  | 3.30         | 2.92         |
| 27060       | Primary manufacturing of aluminium   | 1.09         | 0.78         |
| 27070       | Electrolytic refining of copper or zinc and processing of their by-products  | 1.40         | 1.08         |
| 27080       | Aluminium and aluminium alloys rolling   | 1.42         | 1.10         |
| 27090       | Extruding aluminium, copper or their alloys  | 1.64         | 1.31         |
| 27110       | Non-ferrous metal pressurized casting ; non-ferrous metal casting ; manufacturing aluminium or light alloy automobile parts                | 3.47         | 3.08         |
| 28010       | Casting or overhauling high pressure boilers, tanks or heat exchangers   | 2.98         | 2.61         |
| 28020       | Manufacturing metal structural components  | 4.65         | 4.23         |
|             | This unit does not refer to the installation of manufactured products.   |              |              |
|             | <b>An employer classified under this unit may also be classified under the exceptional units 80020 and 90010.</b>                          |              |              |
| 28030       | Manufacturing metal windows or doors ; repairing industrial doors ; manufacturing other ornamental and architectural metal products        | 3.84         | 3.44         |
|             | This unit also refers to the preparatory work for the installation of glass or glazing done in the workshop.                               |              |              |
|             | This unit does not refer to the installation of products referred to under unit 80150.   |              |              |

| <b>Unit Number</b> | <b>Unit Title</b>  | <b>General Rate</b> | <b>Special Rate</b> |
|--------------------|--|---------------------|---------------------|
| 28040              | Manufacturing ornamental metal products ; operating a welding shop ; manufacturing motor vehicle springs, mufflers or exhaust pipes<br><br>This unit does not refer to the installation of ornamental metal products.  | 6.60                | 6.11                |
| 28050              | Electrolytic or chemical plating ; heat treating of metals   | 4.12                | 3.72                |
| 28060              | Workshop painting, dyeing or coating metal products  | 5.02                | 4.58                |
| 28070              | Manufacturing or repairing metal containers or their lids  | 2.01                | 1.67                |
| 28080              | Manufacturing other products by metal stamping or matrixing<br><br>This unit also refers to the preparatory work for work referred to under unit 80180 carried out in the workshop other than on the work site, except if the employer is also classified under unit 80130 and if over 50% of the insurable wages earned with respect to the activities referred to in these two units are referred to with respect to unit 80130. In this case, this preparatory work is referred to under unit 80130.<br><br>This unit does not refer to the installation of manufactured products when this installation is referred to under units 80130 or 80180. | 3.56                | 3.17                |
| 28090              | Manufacturing metal wire or cable, metal rods, welding electrodes or other metal wire products ; applying metal powder to metal parts  | 3.10                | 2.73                |
| 28100              | Manufacturing industrial fasteners or metal springs  | 3.97                | 3.57                |
| 28110              | Manufacturing basic hardware articles or small hand or garden tools ; manufacturing industrial dies, moulds, cutting tools and punches   | 2.43                | 2.08                |
| 28120              | Manufacturing heating equipment  | 3.39                | 3.01                |
| 28130              | Machine shop piece work ; rebuilding mechanical motors   | 3.26                | 2.89                |
| 28140              | Manufacturing or assembling metal products, not specified in other units<br><br>This unit does not refer to the installation of manufactured or assembled products.  | 3.00                | 2.63                |
| 29010              | Manufacturing agricultural equipment or implements   | 3.74                | 3.35                |
| 29020              | Manufacturing commercial refrigeration equipment or air conditioning equipment   | 3.40                | 3.01                |

| <b>Unit Number</b> | <b>Unit Title</b>   | <b>General Rate</b> | <b>Special Rate</b> |
|--------------------|---|---------------------|---------------------|
| 29030              | Manufacturing conveyors   | 5.67                | 5.21                |
| 29040              | Manufacturing and installing or repairing hydraulic or pneumatic pressure cylinders   | 3.41                | 3.03                |
| 29050              | Manufacturing or repairing heavy machinery ; manufacturing industrial equipment ; constructing or repairing locomotives or freight cars | 3.26                | 2.88                |
| 29070              | Manufacturing sewing machines or small electrical appliances ; manufacturing machinery and equipment, not specified in other units      | 2.45                | 2.10                |
| 29080              | Manufacturing major electrical appliances ; repairing electrical household appliances   | 1.32                | 1.01                |
| 29090              | Manufacturing lighting fixtures   | 3.04                | 2.66                |
| 29110              | Manufacturing electronic household equipment ; assembling lighting fixtures   | 3.82                | 3.42                |
| 29120              | Manufacturing electronic parts or components ; manufacturing electronic equipment, not specified in other units                         | 0.88                | 0.58                |
|                    | This unit does not refer to the installation of manufactured products.  |                     |                     |
| 29130              | Manufacturing lightning rods, high voltage line circuit breakers or distribution transformers   | 2.11                | 1.77                |
| 29140              | Manufacturing high power transformers ; manufacturing or assembling batteries   | 2.49                | 2.14                |
| 29150              | Manufacturing control panels or electrical or pneumatic measuring instruments   | 1.86                | 1.52                |
| 29160              | Manufacturing or assembling electric motors or generators ; repairing or rewinding electric motors                                      | 2.76                | 2.40                |
| 29170              | Manufacturing electrical wire or cable ; manufacturing electric light bulbs   | 1.63                | 1.30                |
| 29180              | Manufacturing electrical distribution parts or graphite electrodes  | 2.22                | 1.87                |
| 30010              | Repairing, reworking, finishing or reconditioning aircraft ; machining or assembling aircraft parts manufacturing                       | 1.55                | 1.23                |
| 30020              | Constructing aircraft   | 0.83                | 0.54                |
| 30030              | Manufacturing aircraft parts by microfusion with casting  | 4.12                | 3.71                |

| <b>Unit Number</b> | <b>Unit Title</b>  | <b>General Rate</b> | <b>Special Rate</b> |
|--------------------|--|---------------------|---------------------|
| 30040              | Constructing trucks  | 1.94                | 1.60                |
| 30050              | Constructing automobiles   | 2.19                | 1.85                |
| 30060              | Constructing buses or long-distance coaches  | 2.66                | 2.30                |
| 30070              | Manufacturing or assembling truck boxes, with or without installation  | 4.76                | 4.33                |
| 30080              | Manufacturing, with or without repairing, motor vehicle trailers; manufacturing house trailers or tent trailers; manufacturing and renting movable shelters; finishing van interiors | 4.61                | 4.19                |
| 30110              | Manufacturing or repairing motor vehicle or machine radiators  | 4.26                | 3.85                |
| 30130              | Constructing or repairing railway passenger cars   | 1.39                | 1.07                |
| 30160              | Constructing or modernizing ships over 250 tonnes  | 6.50                | 6.02                |
| 30170              | Constructing or modernizing ships between 5 and 250 tonnes; minor repairs to ships over 5 tonnes   | 7.88                | 7.35                |
| 30180              | Manufacturing or repairing craft of 5 tonnes or less   | 5.66                | 5.21                |
| 30190              | Manufacturing snowmobiles, motorcycles, snowplows or all-terrain vehicles  | 1.64                | 1.31                |
| 31010              | Manufacturing clay products  | 3.04                | 2.67                |
| 31020              | Manufacturing cement or lime; manufacturing silicon carbide or gypsum panels   | 1.80                | 1.46                |
| 31030              | Manufacturing funeral monuments or other stone products  | 5.43                | 4.98                |
| 31040              | Manufacturing asbestos-cement products; manufacturing friction parts; manufacturing asbestos wire, cloth, ceiling components or gaskets  | 3.03                | 2.66                |
| 31050              | Manufacturing pipes, concrete masonry components and other concrete products similar to masonry components; manufacturing pre-cast concrete structural or architectural elements     | 5.06                | 4.63                |
|                    | This unit does not refer to the installation of manufactured products.   |                     |                     |
| 31070              | Manufacturing ready-mix concrete; manufacturing asphalt  | 4.58                | 4.16                |

This unit refers to:

- the operation of a stationary or mobile ready-mix concrete plant;
- the operation of a stationary or mobile asphalt plant.

This unit does not refer to cement, concrete or paving works.

| <b>Unit Number</b> | <b>Unit Title</b>   | <b>General Rate</b> | <b>Special Rate</b> |
|--------------------|---|---------------------|---------------------|
| 31080              | Manufacturing glass or glass products   | 3.29                | 2.91                |
| 31090              | Manufacturing refractory products; manufacturing or processing charcoal   | 2.74                | 2.38                |
| 31100              | Manufacturing insulating material, not specified in other units   | 3.41                | 3.03                |
| 31110              | Refining crude petroleum; manufacturing petroleum and coal products, not specified in other units   | 0.87                | 0.57                |
| 32010              | Manufacturing industrial inorganic chemical products, not specified in other units  | 1.27                | 0.96                |
| 32020              | Manufacturing industrial organic chemical products or other chemical products, not specified in other units   | 1.73                | 1.41                |
| 32030              | Manufacturing plastics or synthetic resins  | 3.32                | 2.94                |
| 32040              | Manufacturing pharmaceutical products or drugs  | 0.84                | 0.54                |
| 32050              | Manufacturing paint, varnish, printing ink, adhesives or coatings   | 1.94                | 1.61                |
| 32060              | Manufacturing soap or cleaning products   | 3.20                | 2.82                |
| 32070              | Manufacturing toiletries  | 2.55                | 2.19                |
| 32080              | Manufacturing ammunition  | 1.09                | 0.78                |
| 32090              | Manufacturing explosives  | 3.02                | 2.65                |
| 33010              | Assembling watches or clocks; operating an optical laboratory; manufacturing gold, silver or plated jewellery or ware; manufacturing orthopedic devices; assembling cartridges or cassettes                   | 1.21                | 0.90                |
| 33020              | Manufacturing wooden or metal sporting goods or gymnasium equipment; assembling plastic or metal toys; manufacturing and repairing bicycles   | 3.42                | 3.04                |
| 33030              | Manufacturing, installing or repairing commercial signs   | 5.74                | 5.28                |
| 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 | 3.08                | 2.71                |
| 33050              | Manufacturing buttons, snap fasteners, needles, emblems, medals, pencils or pens  | 1.47                | 1.15                |
| 33060              | Manufacturing vinyl tiles and vinyl linoleum; manufacturing heat-insulating products for piping   | 1.37                | 1.05                |
|                    | This unit does not refer to the installation of manufactured products.  |                     |                     |

| Unit Number | Unit Title  | General Rate | Special Rate |
|-------------|---|--------------|--------------|
| 34010       | Sawmill<br><br>This unit refers to:<br><br>• the operation of a stationary or mobile sawmill.<br><br>This unit also refers to:<br><br>• planing ;<br>making wood chips outside the forest ;<br>• the manufacturing of shingles, laths, veneer or plywood.<br><br>This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :<br><br>• measuring wood ;<br>• drying wood ;<br>treating wood by the pulverization of paraffin or hot wax.<br><br><b>An employer classified under this unit can also be classified under the exceptional units 34410, 34420, 90010 and 90020.</b> | 6.74         | 6.25         |
| 34030       | Manufacturing wooden pallets or containers used to handle or transport merchandise ; manufacturing wooden fences<br><br>This unit refers to:<br><br>• the manufacture and assembly of wooden pallets, containers and fences ;<br>• the manufacture of the components of wooden pallets, containers and fences ;<br>• repairing and recycling wooden pallets and containers ;<br>• the manufacture of wooden reels.<br><br>This unit does not refer to:<br><br>• the manufacture of decorative wooden containers ;<br>• the installation of fences.<br><br><b>An employer classified under this unit can also be classified under the exceptional units 34410, 34420, 90010 and 90020.</b>             | 9.25         | 8.68         |
| 34050       | Drying wood ; treating wood<br><br>This unit refers to:<br><br>• drying wood ;<br>• drying wood, whether or not pressurized, using chemicals such as pentachlorophenol (PCP), creosote, chromium-copper-arsenic (CCA) or ammonium-copper-arsenic (ACA) ;<br>• treating wood by an industrial process such as the application of paint, stain or varnish.<br><br><b>An employer classified under this unit can also be classified under the exceptional units 34410, 34420, 90010 and 90020.</b>   | 3.70         | 3.30         |

| Unit Number | Unit Title  | General Rate | Special Rate |
|-------------|---|--------------|--------------|
| 34060       | Manufacturing solid wood panels   | 4.69         | 4.26         |
|             | This unit refers to:  |              |              |
|             | <ul style="list-style-type: none"> <li>• the manufacture of solid wood panels.</li> </ul>   |              |              |
|             | This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :  |              |              |
|             | <ul style="list-style-type: none"> <li>• drying wood.</li> </ul>  |              |              |
| 34200       | Manufacturing of paper pulp; manufacturing of paper and paperboard; manufacturing of wood fibre boards  | 1.85         | 1.52         |
|             | This unit refers to:  |              |              |
|             | <ul style="list-style-type: none"> <li>• the manufacture of paper pulp;</li> <li>• the manufacture of paper, paperboard, felt paper;</li> <li>• the manufacture of wood fibre insulation boards.</li> </ul>   |              |              |
|             | This unit also refers to:   |              |              |
|             | <ul style="list-style-type: none"> <li>• the manufacture of cores for paper rolls for its own purposes;</li> <li>• the production of electricity for its own purposes;</li> <li>• the manufacture of chemicals for its own purposes.</li> </ul>   |              |              |
|             | This unit also refers to the following activities when they are done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :   |              |              |
|             | <ul style="list-style-type: none"> <li>• measuring wood;</li> <li>• unwinding and rewinding paper and paperboard.</li> </ul>  |              |              |
|             | <b>An employer classified under this unit can also be classified under the exceptional units 34410, 34420, 90010 and 90020.</b>   |              |              |
| 34210       | Transformation of paper and paperboard; treatment of paper and paperboard; manufacture of particle board; coating of boards   | 2.52         | 2.16         |
|             | This unit refers to:  |              |              |
|             | <ul style="list-style-type: none"> <li>• the transformation of paper or paperboard into products such as toilet paper, paper towels, plates, facial tissues, diapers, napkins, sanitary napkins, cups, straws, tubes, cores, cigarette paper, medical paper, bags, sandpaper, laminated products, wrapping products or lids;</li> <li>• unwinding and rewinding of paper and paperboard products;</li> <li>• cutting of paper or paperboard into sheets;</li> <li>• making of corrugated paperboard;</li> </ul> |              |              |

| Unit Number            | Unit Title   | General Rate | Special Rate |
|------------------------|--|--------------|--------------|
|                        | <ul style="list-style-type: none"> <li>• transformation of corrugated paperboard into products such as stands, protective corners, separators or boxes ;</li> <li>• transformation of laminate into all types of products ;</li> <li>• treatment of paper or paperboard by the application of products such as melamine resin, paraffin, wax or silicone or by superimposing sheets of material such as plastic, aluminium, paper or paperboard ;</li> <li>• transformation of felt paper into products such as asphalt saturated paper or asphalt shingles ;</li> <li>• transformation of wood fibre panels into products such as insulating boards or acoustic or decorative tiles ;</li> <li>• impregnating membranes with a coating ;</li> <li>• manufacturing of particle boards, such as wood particle boards, waferboard or oriented strand board ;</li> <li>• covering of boards with materials or products such as PVC, melamine, laminate or paint ;</li> <li>• printing of panels.</li> </ul> <p>This unit does not refer to :</p> <ul style="list-style-type: none"> <li>• the manufacture of wallpaper ;</li> <li>• the manufacture of foldable non-corrugated cardboard boxes.</li> </ul> <p><b>An employer classified under this unit can also be classified under the exceptional units 34410, 34420, 90010 and 90020.</b></p> |              |              |
| 34220                  | <p>Manufacturing of office supplies made of paper or paperboard</p> <p>This unit refers to the manufacture of office supplies, made of paper or paperboard, such as notepads, writing blocks, forms, folders, order forms, index cards, labels, envelopes, continuous forms, exercise books, rolls of paper for cash registers, mobile sheet dividers, agendas or ring binder sheets.</p> <p><b>An employer classified under this unit can also be classified under the exceptional units 34410, 34420, 90010 and 90020.</b></p>   | 2.94         | 2.57         |
| Exceptional unit 34410 | <p>Bulk trucking activities</p> <p>This unit refers to an employer who uses the services of workers who carry out, as truckers, bulk trucking such as the transport of bark, chips, logs, gravel or other similar materials.</p> <p>This unit also refers to the loading of wood done by a trucker when he performs this task as part of his trucking activities.</p>  | 5.92         | 5.46         |
| Exceptional unit 34420 | <p>Trucking activities other than bulk trucking</p> <p>This unit refers to an employer who uses the services of workers who carry out, as truckers, trucking other than bulk trucking such as the transport of lumber or paper.</p>  | 5.93         | 5.46         |



**Classification Units and Assessment Rates for 2002 - Sector : Transportation and storage**

| <b>Unit Number</b> | <b>Unit Title</b>  | <b>General Rate</b> | <b>Special Rate</b> |
|--------------------|--|---------------------|---------------------|
| 50010              | Air transport; services incidental to air transport  | 1.89                | 1.56                |
| 50020              | Transporting marine freight; towing or docking boats; railway transport  | 2.61                | 2.25                |
| 50030              | Loading or unloading boats   | 4.69                | 4.27                |
| 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      | 2.51                | 2.15                |
| 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 | 3.65                | 3.26                |
| 51030              | Mass transit in urban areas, with or without vehicle repair; transporting passengers by taxi   | 1.48                | 1.16                |
| 52010              | General local or long-distance transport; transporting or wholesaling fats or meats unfit for human consumption; transporting pelts  | 5.93                | 5.46                |
| 52020              | Railway service; transporting motor vehicles; transporting by towing; transporting by float; non-standard transport  | 7.31                | 6.80                |
| 52030              | Furniture moving; transporting electronic equipment  | 12.88               | 12.19               |
| 52040              | Transporting freight in tank-trucks, not specified in other units; transporting explosives, corrosive, toxic or inflammable products; transporting petroleum products                    | 4.51                | 4.09                |
| 52050              | Bulk trucking; snow removal  | 5.92                | 5.46                |
| 53010              | Storage service  | 4.35                | 3.94                |
| 53020              | Wrapping or packing service with or without marketing  | 4.96                | 4.53                |

**Classification Units and Assessment Rates for 2002 - Sector : Services**

| <b>Unit Number</b> | <b>Unit Title</b>  | <b>General Rate</b> | <b>Special Rate</b> |
|--------------------|--|---------------------|---------------------|
| 60010              | Operating a radio station; operating telephone lines or telephone exchanges; intercommunication services; recovering or repairing telephones; splicing telephone cables  | 0.75                | 0.45                |
| 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 | 0.98                | 0.68                |

| <b>Unit Number</b> | <b>Unit Title</b>   | <b>General Rate</b> | <b>Special Rate</b> |
|--------------------|---|---------------------|---------------------|
| 60030              | Cable television service; installing radio or television antennas; radio, television or cable connection work   | 2.03                | 1.69                |
| 60040              | Courier service; home small parcel delivery service   | 4.25                | 3.84                |
| 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   | 1.78                | 1.45                |
| 60060              | Operating a golf course   | 1.75                | 1.42                |
| 60070              | Operating a ski centre; operating a snowmobile club   | 4.46                | 4.04                |
| 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 | 1.16                | 0.85                |
| 61010              | Generating and distributing electric power  | 0.84                | 0.54                |
| 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   | 0.92                | 0.62                |
| 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   | 5.60                | 5.15                |
| 61040              | Garbage collection  | 11.82               | 11.16               |
| 62010              | Transporting milk and cream; wholesaling dairy products; wholesale or retail distribution of dairy products   | 3.60                | 3.21                |
| 62020              | Wholesaling fruit, vegetables or fish   | 3.78                | 3.38                |
| 62030              | Wholesaling meat and meat products  | 4.55                | 4.13                |
| 62040              | Wholesaling meat, including cutting up and carving  | 9.23                | 8.66                |
| 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   | 2.92                | 2.56                |
| 62060              | Wholesaling food, not specified in other units  | 3.20                | 2.82                |
| 62070              | Wholesaling carbonated beverages or water; distributing carbonated beverages or water, wholesale or retail; wholesaling beer  | 5.57                | 5.12                |

| <b>Unit Number</b> | <b>Unit Title</b>   | <b>General Rate</b> | <b>Special Rate</b> |
|--------------------|---|---------------------|---------------------|
| 62090              | Wholesaling toiletries or drug sundries   | 1.14                | 0.83                |
| 62110              | Operating a grocery store   | 2.42                | 2.07                |
| 62120              | Operating a convenience store with or without gasoline sales  | 1.66                | 1.33                |
| 62130              | Operating a grocery-butcher shop  | 2.84                | 2.48                |
| 62140              | Operating a butcher shop  | 5.06                | 4.62                |
| 62150              | Making and retailing bakery or pastry products  | 3.13                | 2.76                |
| 62160              | Fruit and vegetables retail business  | 2.28                | 1.93                |
| 62170              | Alcoholic beverages retail business   | 1.30                | 0.99                |
| 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  | 1.10                | 0.79                |
| 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 | 1.57                | 1.25                |
|                    | This unit does not refer to the installation of floor coverings.  |                     |                     |
| 63020              | Wholesaling household dishware, pottery, glassware or similar household goods ; wholesaling electronic household appliances   | 1.65                | 1.32                |
| 63030              | Wholesaling metals or alloys, including handling  | 3.92                | 3.52                |
|                    | 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.   |                     |                     |
| 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  | 1.26                | 0.95                |
| 63050              | Wholesaling or retailing lumber or building supplies ; wholesaling or retailing firewood, coal or charcoal  | 4.22                | 3.81                |
| 63060              | Wholesaling doors, windows, exterior siding or garage equipment   | 3.85                | 3.46                |
|                    | This unit does not refer to the installation of a sold product.   |                     |                     |
| 63070              | Wholesaling or repairing farm or garden implements or equipment   | 2.66                | 2.30                |

| <b>Unit Number</b> | <b>Unit Title</b>   | <b>General Rate</b> | <b>Special Rate</b> |
|--------------------|---|---------------------|---------------------|
| 63080              | Wholesaling, renting or leasing heavy machinery, with or without repair; renting or leasing handling equipment, trailers or containers<br><br>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.  | 3.49                | 3.10                |
| 63090              | Wholesaling industrial handling equipment, with or without repair; wholesaling or repairing welding equipment<br><br>This unit does not refer to the installation, maintenance and repair of equipment referred to under units 69960, 80160 and 80210.  | 2.69                | 2.33                |
| 63100              | Wholesaling, renting or leasing manufacturing machinery; wholesaling, renting or leasing commercial or industrial ovens or kilns<br><br>This unit does not refer to the installation, maintenance and repair of equipment referred to under units 69960, 80160 and 80210.   | 1.61                | 1.28                |
| 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<br><br>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. | 1.42                | 1.10                |
| 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<br><br>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.                                 | 0.85                | 0.55                |
| 63130              | Wholesaling industrial or commercial scales; wholesaling or retailing kitchen cabinets; retailing doors or windows<br><br>This unit does not refer to installation of a sold product.   | 2.40                | 2.05                |
| 64020              | Vulcanizing; wholesaling and retailing tires or tubes, with or without repair or installation   | 4.92                | 4.49                |
| 64030              | Wholesaling transportation equipment or equipment parts; wholesaling or retailing new, reconditioned or used automobile parts or accessories  | 1.53                | 1.21                |

| <b>Unit Number</b> | <b>Unit Title</b>  | <b>General Rate</b> | <b>Special Rate</b> |
|--------------------|--|---------------------|---------------------|
| 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   | 2.37                | 2.02                |
| 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 | 3.36                | 2.98                |
| 64060              | Operating a service station with or without self-service; operating an automatic car wash; washing and cleaning motor vehicles and trucks  | 3.09                | 2.72                |
| 64070              | Retailing gasoline, with or without service  | 1.85                | 1.51                |
| 64090              | Repairing motor vehicles, motor vehicle parts or industrial machinery parts, not specified in other units; motor vehicle towing service  | 4.73                | 4.30                |
| 64100              | Repairing motor vehicle bodies   | 6.73                | 6.24                |
| 64110              | Retailing and installing motor vehicle mufflers; repairing and installing motor vehicle suspension parts   | 6.56                | 6.07                |
| 64120              | Reclaiming and wholesaling used automobile parts and accessories   | 3.59                | 3.21                |
| 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   | 3.51                | 3.13                |
| 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   | 1.14                | 0.83                |
| 65030              | Retailing floor coverings  | 2.09                | 1.75                |
|                    | This unit does not refer to the installation of a sold product.  |                     |                     |
| 65040              | 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; retailing lighting fixtures   | 1.96                | 1.62                |
|                    | The retailing of lighting fixtures does not refer to the installation of the sold product.   |                     |                     |

| <b>Unit Number</b> | <b>Unit Title</b>   | <b>General Rate</b> | <b>Special Rate</b> |
|--------------------|---|---------------------|---------------------|
| 66020              | Wholesaling and distributing petroleum products, with or without maintenance or installation of related facilities  | 2.91                | 2.54                |
| 66030              | Wrecking automobiles; wholesaling metal waste<br><br>This unit does not refer to demolition other than that of automobiles or stripping for salvaging metal waste.  | 6.18                | 5.71                |
| 66040              | Selling non-metallic waste<br><br>This unit does not refer to demolition or stripping for salvaging of non-metallic waste.  | 7.79                | 7.27                |
| 66050              | Wholesaling or distributing newspapers, magazines, books or handbills; wholesaling paper or paper products  | 2.10                | 1.76                |
| 66060              | Wholesaling animal feeds, fertilizers, grain or cereals; wholesaling tobacco products; grain elevator service   | 2.64                | 2.29                |
| 66070              | Wholesaling games, toys, sporting goods and equipment; retailing, renting or leasing sporting goods and equipment, with or without service  | 1.19                | 0.88                |
| 66080              | Wholesaling chemical products or cleaning products; wholesaling or maintaining chemical fire extinguishers  | 1.91                | 1.58                |
| 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 | 1.40                | 1.08                |
| 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  | 2.03                | 1.69                |
| 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   | 1.20                | 0.89                |
| 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<br><br>This unit does not refer to landscaping.   | 2.03                | 1.69                |

| Unit Number | Unit Title   | General Rate | Special Rate |
|-------------|--|--------------|--------------|
| 66150       | Retailing lumber and building supplies with hardware   | 3.18         | 2.80         |
| 66160       | Monuments and tombstones dealer; undertaking services, with or without ambulance services; operating a cemetery  | 2.08         | 1.74         |
| 66170       | Wholesaling or retailing, installing or cleaning swimming pools; constructing and installing in-ground pools   | 2.92         | 2.55         |
| 69960       | Repairing, installing or maintaining production machinery  | 7.08         | 6.57         |
|             | This unit refers to works relating to:   |              |              |
|             | <ul style="list-style-type: none"> <li>• millwright works such as production machinery installation, repair, maintenance, adjustment, assembly, dismantling and handling;</li> <li>• the manufacturing of templates for such machinery.</li> </ul>                           |              |              |
|             | This unit does not refer to works relating to:   |              |              |
|             | <ul style="list-style-type: none"> <li>• millwright works other than production machinery installation, repair, maintenance, adjustment, assembly, dismantling and handling;</li> <li>• the manufacturing of templates for such machinery.</li> </ul>                        |              |              |
|             | <b>An employer classified under this unit may also be classified under exceptional units 80020 and 90010.</b>  |              |              |
| 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 | 0.53         | 0.24         |
| 70020       | Operating an insurance business; insurance services of the provincial administration   | 0.58         | 0.29         |
| 70030       | Operating residential or other buildings, including parking lots or parking garages; municipal housing bureau; disinfection, fumigation or extermination work  | 2.46         | 2.11         |
| 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                                | 0.87         | 0.56         |
| 71010       | Operating a forwarding agency; freight inspection service; sales agent services; broker services not specified in other units  | 0.94         | 0.63         |

| <b>Unit Number</b> | <b>Unit Title</b>  | <b>General Rate</b> | <b>Special Rate</b> |
|--------------------|--|---------------------|---------------------|
| 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, with the exception of aeronautics production or maintenance technicians; auctioneering or organizing auctions or merchandise liquidation services  | 0.89                | 0.58                |
| 71030              | Leasing truckers services, driver-delivery persons, assistant delivery persons or movers   | 7.61                | 7.09                |
| 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; rental of advertising space on billboards, display boards and commercial signs; 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 | 0.57                | 0.28                |
| 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; forestry technician services   | 0.83                | 0.53                |
|                    | Regarding forestry technician services, this unit refers to:   |                     |                     |
|                    | <ul style="list-style-type: none"> <li>• measuring wood;</li> <li>• marking trees in the forest;</li> <li>• protecting against forest-fires;</li> <li>• forestry surveys.</li> </ul>   |                     |                     |
|                    | This unit also refers to consulting engineer's services carried out by the workers of an employer recognized by the Minister of Natural Resources pursuant to section 124.02 of the Forest Act (R.S.Q., c. F-4.1), even if these services are rendered within the framework of the activities referred to in units 14010 or 14020.   |                     |                     |
|                    | This unit does not refer to the works referred to under units 80030 to 80260.  |                     |                     |
| 71060              | Operating a security or an investigation agency  | 1.76                | 1.43                |
| 71070              | Managing subsidiaries or branches outside Québec (head office); writing or publishing a weekly, not including printing; electronic typesetting   | 0.60                | 0.31                |



| <b>Unit Number</b> | <b>Unit Title</b>  | <b>General Rate</b> | <b>Special Rate</b> |
|--------------------|--|---------------------|---------------------|
| 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 | 9.00                | 8.44                |
| 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  | 2.87                | 2.50                |
| 72010              | Sûreté du Québec services ; detention services   | 2.46                | 2.11                |
| 72020              | Provincial administrative services not specified in other units ; administration of a regional county municipality ; administration of a metropolitan community  | 0.62                | 0.32                |
| 72030              | Job creation programs  | 1.13                | 0.83                |
| 72040              | Provincial agriculture, fisheries, feeding, natural resources services ; services relating to construction workers   | 0.76                | 0.46                |
| 72060              | Provincial recreation and sports program management services   | 1.04                | 0.73                |
| 72070              | Transportation program management services   | 1.35                | 1.03                |
| 72080              | Managing, with service, a municipality or a municipal or an intermunicipal commission, a band council  | 1.75                | 1.42                |
| 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  | 0.81                | 0.51                |
| 73030              | Operating a general hospital   | 0.88                | 0.57                |
| 73040              | Operating a psychiatric hospital   | 1.33                | 1.01                |
| 73050              | Operating a home-care and extended care centre ; nursing services ; leasing the services of nurses or auxiliary of nurses care and therapeutics  | 2.32                | 1.97                |
| 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  | 1.96                | 1.62                |
| 73070              | Operating a rehabilitation centre for the physically handicapped or the socially maladjusted   | 1.58                | 1.26                |
| 73080              | Operating a rehabilitation centre for the mentally handicapped   | 1.70                | 1.37                |
| 73100              | Operating a local community service centre   | 1.14                | 0.83                |
| 73110              | Child day-care centre  | 2.22                | 1.87                |

| <b>Unit Number</b> | <b>Unit Title</b>  | <b>General Rate</b> | <b>Special Rate</b> |
|--------------------|--|---------------------|---------------------|
| 73120              | Operating a sheltered workshop; operating a work rehabilitation centre   | 3.83                | 3.43                |
| 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; optometrist's services; prescription optician's services; manufacturing dentures and braces (dental laboratories); retailing orthopedic aids, wigs or hair pieces | 1.01                | 0.71                |
| 73140              | Ambulance service  | 5.15                | 4.71                |
| 73150              | University or vocational teaching services (except student trainees)   | 0.61                | 0.31                |
| 74010              | Operating a hotel, a motel, a hotel-motel, a youth hostel, a student residence or a rooming house  | 2.83                | 2.46                |
| 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   | 3.28                | 2.90                |
| 74030              | Operating a brasserie or a restaurant serving meals, without delivery  | 2.13                | 1.79                |
| 74040              | Operating a brasserie or a restaurant serving meals, with delivery   | 2.43                | 2.08                |
| 74050              | Operating a cafeteria  | 3.09                | 2.72                |
| 74060              | Take-out food services   | 2.35                | 2.00                |
| 74070              | Operating a mobile canteen; catering services  | 2.06                | 1.72                |
| 74080              | Operating a tavern, a bar, a discotheque or a night club   | 2.14                | 1.80                |
| 75010              | Operating a barber shop or a hairdressing salon; operating a beauty salon  | 1.73                | 1.41                |
| 75020              | Domestic-use laundry or dry-cleaning service; clothing maintenance, pressing or repair service   | 3.24                | 2.86                |
| 75030              | Operating an industrial laundry with or without linen rental service; linen supply service, including washing  | 4.12                | 3.72                |
| 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   | 4.41                | 4.00                |
| 76010              | Veterinary services; artificial insemination services; egg candling or grading service; poultry sexing or debeaking; operating a hatchery; raising animals in laboratories   | 1.96                | 1.63                |

| Unit Number            | Unit Title   | General Rate | Special Rate |
|------------------------|--|--------------|--------------|
| 76020                  | Wholesaling or operating vending machines; renting, leasing or operating coin-operated amusement machines, with or without service   | 1.63         | 1.30         |
| 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 | 4.27         | 3.86         |
| 76040                  | Religious community  | 2.31         | 1.96         |
| 76050                  | Managing, with service, a parish fabric, a church or a diocese; religious association or organization  | 1.42         | 1.10         |
| 76060                  | Joint sector-based occupational health and safety association; association or organism, not specified in other units   | 0.75         | 0.45         |
| 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   | 3.65         | 3.26         |
|                        | This unit does not refer to the installation of scaffolds.   |              |              |
| 76080                  | Oil burner and furnace maintenance service; chimney sweeping   | 5.44         | 4.99         |
| Exceptional unit 90010 | Work done exclusively in offices   | 0.57         | 0.28         |

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 90020 or 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.

#### **Special classification rule**

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)”.

| Unit Number            | Unit Title   | General Rate | Special Rate |
|------------------------|--|--------------|--------------|
| Exceptional unit 90020 | Salespersons or sales representatives  | 0.94         | 0.63         |
|                        | This unit refers to:   |              |              |
|                        | An employer who uses the services of workers who only engage in the sale of goods or services 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 does not refer to:   |              |              |
|                        | Workers who handle or deliver merchandise other than samples used for sales purposes.  |              |              |
|                        | Special classification rule:   |              |              |
|                        | <b>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)” or under unit 80020.</b>              |              |              |

#### Classification Units and Assessment Rates for 2002 - Sector : Construction

| Unit Number            | Unit Title   | General Rate | Special Rate |
|------------------------|--|--------------|--------------|
| Exceptional unit 80020 | Work done both inside and outside offices  | 0.98         | 0.67         |
|                        | This unit refers to:   |              |              |
|                        | 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. |              |              |
|                        | This unit does not refer to:   |              |              |
|                        | <ul style="list-style-type: none"> <li>• those persons who directly supervise workers, such as a foreman;</li> <li>• a commissioner, a delivery person or a labourer.</li> </ul>   |              |              |
|                        | <b>Special classification rule</b>   |              |              |
|                        | 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)” or under unit 90020.   |              |              |

| Unit Number | Unit Title  | General Rate | Special Rate |
|-------------|---|--------------|--------------|
| 80030       | Excavation work ; paving work ; assembly of fences ; installation of guardrails ; rental of cranes with operators | 7.94         | 7.41         |

This unit refers to work related to :

- 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 ;
- the excavation and installation of underground energy distribution or telecommunications network conduits, with or without the running of wire ;
- the rental of construction equipment with operators ;
- forest clearing carried out using construction equipment ;
- the installation of septic tanks ;
- the construction and repair of sidewalks and curbs ;
- the asphalt surfacing of roads, streets, sidewalks, curbs, bikeways, private roads, parking lots ;
- the concrete surfacing of roads, streets, sidewalks, curbs, bikeways, private roads and parking lots carried out using a concrete spreader-grader ;
- the scarification of paved surfaces ;
- the pulverizing of paved surfaces ;
- the waterproofing of paved surfaces ;
- the marking of lines on the pavement ;
- the installation of fences ;
- the installation of traffic safety barriers and guardrails.

This unit also refers to :

- demolition work on civil engineering structures or buildings including the operations required to carry out such work, such as sawing or breaking concrete and the erection of protective walls if such operations are carried out by the employer in charge of the demolition work ;
- 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 ;
- the operation of a crane within the framework of work related to :
  - demolition ;
  - dismantling when this dismantling is carried out as part of demolition work.

| Unit Number | Unit Title   | General Rate | Special Rate |
|-------------|--|--------------|--------------|
|             | <p>This unit does not refer to :</p> <ul style="list-style-type: none"> <li>• manual forest clearing as well as forest clearing carried out using specialized machinery such as a skidder, tree feller or delimiting machine;</li> <li>• divers participating in works referred to in this unit;</li> <li>• the rental drilling machines with operators;</li> <li>• the dismantling of metal structures and machinery;</li> <li>• preparatory work for the installation of fences done in a workshop other than on the work site or on the job;</li> <li>• the installation of fences made of ornamental metal;</li> <li>• the operation of a quarry, a sandpit or a gravel pit;</li> <li>• snow removal;</li> <li>• cement and concrete work other than that related to small art works, sidewalks and curbs;</li> <li>• 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;</li> <li>• the manufacture of prepared concrete;</li> <li>• the installation of road lighting networks and traffic lights, as well as the installation of lamp posts;</li> <li>• construction work related to underground energy distribution lines with installation of machinery and equipment in addition to the excavation and installation of conduits;</li> <li>• the operation of an asphalt plant;</li> <li>• landscaping work;</li> <li>• the installation of interlocking blocks (slope blocks/pavers).</li> </ul> <p><b>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</b></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"> <li>• drilling, charging holes and igniting explosive products;</li> <li>• blasting including that done during demolition work on civil engineering structures or buildings;</li> <li>• digging tunnels and underground drilling;</li> <li>• drilling artesian wells with or without the installation of pumps;</li> <li>• soil mechanics such as setting up excavation supports, installation of tie rods, consolidation of foundations and injections in the ground or in rock;</li> <li>• geothermal drilling and drilling of elevator shafts;</li> <li>• preliminary drilling for construction work;</li> <li>• pile-driving;</li> <li>• 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;</li> <li>• the rental of a drilling machine with an operator.</li> </ul>   | 13.93        | 13.21        |

| Unit Number | Unit Title   | General Rate | Special Rate |
|-------------|--|--------------|--------------|
|             | <p>This unit also refers to:</p> <ul style="list-style-type: none"> <li>• work done in caissons and cofferdam work ;</li> <li>• the construction, maintenance, removal and demolition of caissons and cofferdam work ;</li> <li>• preliminary consolidation work related to the moving of buildings, including excavation, concrete drilling and pile driving ;</li> <li>• the putting in place, straightening and lifting of buildings ;</li> <li>• consolidation work on a building ;</li> <li>• 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.</li> </ul> <p>This unit does not refer to:</p> <ul style="list-style-type: none"> <li>• divers participating in work referred to in this unit ;</li> <li>• the drilling of ore to obtain test samples ;</li> <li>• the drilling of oil or natural gas wells.</li> </ul> <p><b>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</b></p> |              |              |
| 80060       | <p>Construction of energy transmission or distribution lines ;<br/>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"> <li>• power plant substations ;</li> <li>• overhead or underground energy transmission and distribution lines ;</li> <li>• telecommunications lines or networks ;</li> <li>• road lighting networks and traffic lights ;</li> <li>• microwave and telecommunications towers ;</li> <li>• manholes for underground telecommunications and energy distribution networks ;</li> <li>• wind turbines.</li> </ul> <p>This unit also refers to:</p> <ul style="list-style-type: none"> <li>• the installation of street lamps ;</li> <li>• the installation of transformers connected to the energy transmission and distribution network ;</li> <li>• the installation of antennas in telecommunications towers ;</li> <li>• the planting of poles.</li> </ul>  | 8.39         | 7.85         |

| Unit Number | Unit Title  | General Rate | Special Rate |
|-------------|---|--------------|--------------|
|             | <p>This unit does not refer to :</p> <ul style="list-style-type: none"> <li>• the construction of buildings ;</li> <li>• the digging of tunnels ;</li> <li>• specific contracts to excavate and install underground energy transmission or telecommunications network conduits, with or without the running of wire.</li> </ul> <p><b>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</b></p>  |              |              |
| 80080       | <p>Erecting metal frame structures and tanks</p> <p>This unit refers to work related to :</p> <ul style="list-style-type: none"> <li>• 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 ;</li> <li>• the installation of prefabricated metal industrial stacks ;</li> <li>• the installation of steel panels that are used in structures, cladding and roofing ;</li> <li>• the installation of pre-cast concrete structural or architectural elements.</li> </ul> <p>This unit does not refer to :</p> <ul style="list-style-type: none"> <li>• preparatory work carried out at the workshop other than on the work site or on the job ;</li> <li>• exterior cladding work using metal sheets ;</li> <li>• the installation of radio and television station broadcasting and cellular telephone antennas ;</li> <li>• the erection of microwave towers ;</li> <li>• the erection of wooden silos, water towers or tanks ;</li> <li>• the installation of tanks, other than outside tanks ;</li> <li>• the installation of outside tanks by a boilermaker.</li> </ul> <p><b>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</b></p> | 32.80        | 31.46        |
| 80100       | <p>Cement work, concrete work</p> <p>This unit refers to work related to :</p> <ul style="list-style-type: none"> <li>• 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 ;</li> <li>• concrete formwork for building and civil engineering work framing and machinery ;</li> <li>• the preparation and finishing of concrete and cement surfaces ;</li> </ul>   | 14.16        | 13.43        |



| Unit Number | Unit Title  | General Rate | Special Rate |
|-------------|---|--------------|--------------|
|             | <ul style="list-style-type: none"> <li>• the pouring and placement of concrete;</li> <li>• the cutting, pumping and drilling of concrete;</li> <li>• concrete paving without the use of a spreader-grader;</li> <li>• concrete injection and guniting;</li> <li>• the cutting of asphalt;</li> <li>• the crushing of concrete during alteration work;</li> <li>• the waterproofing of concrete floors or concrete surfaces.</li> </ul> <p>This unit does not refer to:</p> <ul style="list-style-type: none"> <li>• the operation of a reinforcement workshop other than on the work site or on the job;</li> <li>• the installation of pre-cast concrete structural or architectural elements;</li> <li>• the delivery and pouring of concrete by concrete mixer;</li> <li>• the construction and repair of sidewalks and curbs.</li> </ul> <p><b>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</b></p>   |              |              |
| 80110       | <p>Carpentry work; joinery work; 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"> <li>• the erection of a wooden structure of a building, a silo, a water tower and a tank;</li> <li>• joinery work;</li> <li>• parqueting work including sanding and finishing;</li> <li>• carpentry work such as the installation of chevrons and the erection of wood divisions;</li> <li>• carpentry work and joinery work in the installation of prefabricated buildings with a wood structure;</li> <li>• on-site construction of wood recreational equipment for amusement parks, daycare centres, playgrounds and other similar places;</li> <li>• the installation of doors and windows on buildings with a wood structure;</li> <li>• the installation of pre-glazed doors and windows on a non-wooden structure building when done as part of carpentry work;</li> <li>• the building of wood or wood-substitute patio;</li> <li>• indoor systems such as the installation of metal poles, angle irons, wire moulds, gypsum, lathwork, acoustic ceilings and suspended ceilings;</li> <li>• indoor systems such as the installation of metal poles, gypsum, lathwork, acoustic ceilings and suspended ceilings;</li> <li>• plastering and jointing;</li> <li>• the application of paint, surface coatings and protective finishes;</li> </ul> | 12.55        | 11.87        |

| Unit Number | Unit Title   | General Rate | Special Rate |
|-------------|--|--------------|--------------|
|             | <ul style="list-style-type: none"> <li>• the installation of flexible coverings such as vinyl, asphalt, rubber, cork, linoleum coverings, rugs, carpet underlays and rug underlays ;</li> <li>• the installation and polishing of marble, granite, terrazzo concrete, slate, ceramics, terrazzo and other similar materials ;</li> <li>• the installation of cold room panels ;</li> <li>• the thermal insulation of buildings, soundproofing and acoustic control.</li> </ul> <p>This unit also refers to work related to :</p> <ul style="list-style-type: none"> <li>• the removal of asbestos ;</li> <li>• the stripping.</li> </ul> <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, which does not adversely affect the structure, retaining walls or load-bearing walls.</p> <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"> <li>• the installation of all types of exterior clapboard cladding ;</li> <li>• the installation of gutters ;</li> <li>• roofing using asphalt shingles, cedar shingles, sheet metal that is neither welded nor stapled, or sandstone tiles ;</li> <li>• foundation formwork ;</li> <li>• the installation of garage doors.</li> </ul> <p>This unit does not refer to :</p> <ul style="list-style-type: none"> <li>• 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 ;</li> <li>• work to install curtain walls in marble, granite or other similar materials ;</li> <li>• all cleaning work using sand blasting, steam jet or pressurized water ;</li> <li>• work to waterproof concrete floors or concrete surfaces ;</li> <li>• stripping work when only one reconstruction operation referred to under another unit is carried out jointly with the stripping of that which is being rebuilt. In such a case, the stripping work is referred to under the unit that refers to this reconstruction operation. For example, when the only work being done by the employer involves the installation of a roof following the stripping of the old roof, all of this work is referred to under unit 80130.</li> </ul> <p><b>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</b></p> |              |              |

| Unit Number | Unit Title  | General Rate | Special Rate |
|-------------|---|--------------|--------------|
| 80130       | Roofing work ; exterior cladding work on buildings ; installation of gutters  | 22.74        | 21.74        |
|             | This unit refers to work related to :   |              |              |
|             | <ul style="list-style-type: none"> <li>• exterior cladding of buildings using all types of metal sheets or clapboard ;</li> <li>• the installation and repair of all types of roofing, including waterproofing ;</li> <li>• the installation of gutters ;</li> <li>• the removal of snow from roofs.</li> </ul>   |              |              |
|             | This unit does not refer to :   |              |              |
|             | <ul style="list-style-type: none"> <li>• the installation of steel panels which are used in structures, cladding and roofing.</li> </ul>  |              |              |
|             | <b>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</b>   |              |              |
| 80140       | Masonry work  | 24.75        | 23.68        |
|             | This unit refers to work related to :   |              |              |
|             | <ul style="list-style-type: none"> <li>• the cutting, setting with mortar, cement or any other adhesive material as well as the jointing of masonry elements such as the following : <ul style="list-style-type: none"> <li>• bricks, natural or artificial stones ;</li> <li>• 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 ;</li> <li>• tiles made of refractory material ;</li> <li>• blocks of gypsum, concrete or glass, blocks of composite materials, blocks of lightweight aggregates for walls or partitions, anticorrosive tiles ;</li> </ul> </li> <li>• the installation of silos made of concrete staves.</li> </ul> |              |              |
|             | This unit does not refer to :   |              |              |
|             | <ul style="list-style-type: none"> <li>• jointing, aligning, anchoring and grouting work done by manufacturers of pre-cast concrete structural or architectural elements ;</li> <li>• cleaning work using sand blasting, steam jet or pressurized water ;</li> <li>• work related to the installation of slope blocks or pavers ;</li> <li>• work related to the installation of marble or granite tile flooring ;</li> <li>• the installation of curtain walls made of masonry elements ;</li> <li>• form work prior to the installation of silos made of concrete staves.</li> </ul>  |              |              |
|             | <b>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</b>   |              |              |

| Unit Number | Unit Title  | General Rate | Special Rate |
|-------------|---|--------------|--------------|
| 80150       | Glass work ; glazing work   | 14.52        | 13.78        |
|             | This unit refers to work related to :   |              |              |
|             | <ul style="list-style-type: none"> <li>• the preparation and installation of glasswork and glazing such as :               <ul style="list-style-type: none"> <li>• the cutting and polishing of glass ;</li> <li>• the cutting and assembly of aluminium ;</li> <li>• the installation of doors, windows and glazing ;</li> <li>• the installation of entrances or show windows made from metal or glass parts</li> <li>• the installation of curtain walls ;</li> <li>• the installation of atriums, skylights and other similar works</li> </ul> </li> </ul>   |              |              |
|             | This unit does not refer to :   |              |              |
|             | <ul style="list-style-type: none"> <li>• preparatory or manufacturing work done in a workshop other than on the work site.</li> </ul>   |              |              |
|             | <b>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</b>   |              |              |
| 80160       | Millwright works ; boilermaking work ; plumbing and pipefitting work ; pipe insulation work ; work related to mechanized transit systems  | 7.08         | 6.57         |
|             | This unit refers to work related to :   |              |              |
|             | <ul style="list-style-type: none"> <li>• millwright works such as the installation, repair, maintenance, adjustment, assembly, dismantling and handling of machinery other than production machinery ;</li> <li>• the making of templates for this machinery ;</li> <li>• the installation, repair and maintenance of garage doors, whether mechanized or not ;</li> <li>• 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 ;</li> <li>• the installation, alteration, modification, repair and maintenance of :               <ul style="list-style-type: none"> <li>• plumbing systems such as :                   <ul style="list-style-type: none"> <li>• piping, fixtures, accessories and other fittings needed to supply these systems with fluids ;</li> <li>• piping, fixtures, accessories and other fittings used for drainage, run-off and ventilation of traps in these systems ;</li> </ul> </li> <li>• heating and combustion systems such as :                   <ul style="list-style-type: none"> <li>• piping, fixtures, accessories and other fittings needed to distribute fluids or heat ;</li> </ul> </li> <li>• fire protection and localized fire protection systems, such as :                   <ul style="list-style-type: none"> <li>• piping, fixtures, accessories and other fittings used to prevent and fight fires ;</li> </ul> </li> </ul> </li> </ul> |              |              |

| Unit Number | Unit Title  | General Rate | Special Rate |
|-------------|---|--------------|--------------|
|             | <ul style="list-style-type: none"> <li>• insulation, whether it is carried out by spraying or by any other method, such as :               <ul style="list-style-type: none"> <li>• thermal insulation of any new or existing piping system ;</li> <li>• thermal insulation of radiators, furnaces, boilers, tanks and any other similar device ;</li> </ul> </li> <li>• the installation, alteration, modification, repair and maintenance of mechanized transit systems, composed of devices, accessories and other apparatuses such as :               <ul style="list-style-type: none"> <li>• 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.</li> </ul> </li> </ul> <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 :</p> <ul style="list-style-type: none"> <li>• the construction of metal tanks other than for boiler systems and that are installed by a metal structure installer (ex. oil tanks, water towers) ;</li> <li>• the installation of metal ducts for heating, ventilation and air conditioning systems ;</li> <li>• the laying of bricks used in boiler walls ;</li> <li>• the installation of internal insulation of ventilation and other ducts done by tinsmiths when installing said ducts ;</li> <li>• installation work related to pre-insulated ventilation ducts ;</li> <li>• cleaning using sandblasting ;</li> <li>• 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 ;</li> <li>• 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 ;</li> <li>• the installation of temporary swing scaffolds.</li> </ul> <p><b>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</b></p> |              |              |
| 80170       | Electrical work   | 6.14         | 5.67         |

This unit refers to work related to :

- 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 ;

| Unit Number | Unit Title   | General Rate | Special Rate |
|-------------|--|--------------|--------------|
|             | <ul style="list-style-type: none"> <li>• the installation of lightening rods and unit heaters;</li> <li>• electrical hook-up of a building.</li> </ul> <p>This unit does not refer to:</p> <ul style="list-style-type: none"> <li>• construction work on energy distribution and transforming stations done by electrical contractors;</li> <li>• electrical work done by energy distribution and transforming station construction contractors;</li> <li>• installation work related to alarm, security, control or electronic equipment systems;</li> <li>• street lamp installation work along roads as well as traffic light installation work.</li> </ul> <p><b>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</b></p>  |              |              |
| 80180       | Sheet metal work   | 11.69        | 11.04        |
|             | <p>This unit refers to work related to:</p> <ul style="list-style-type: none"> <li>• sheet metal having a maximum thickness of 10 gauge (iron, copper, aluminium, stainless steel) and all metal or electrometallurgical materials, vinyl and other metal- or plastic-based materials such as: <ul style="list-style-type: none"> <li>• the marking out, manufacture and installation, on the work site and on the job, of all sorts of metal objects, in sheets;</li> <li>• 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;</li> <li>• the installation of prefabricated metal objects such as shelves, lockers, screens, ceilings, fire barriers, and ceiling and wall coverings;</li> <li>• 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.</li> </ul> </li> </ul> <p>This unit does not refer to work related to:</p> <ul style="list-style-type: none"> <li>• work related to outdoor cladding in metal sheets or clapboard of all types, installation and repair of all types of roofing;</li> <li>• preparatory and manufacturing work done in the workshop other than on the work site;</li> <li>• work related to the installation of gutters.</li> </ul> <p><b>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</b></p> |              |              |

| Unit Number | Unit Title  | General Rate | Special Rate |
|-------------|---|--------------|--------------|
| 80190       | Installation of electronic equipment, alarm or control systems  | 1.93         | 1.60         |
|             | <p>This unit refers to work related to :</p> <ul style="list-style-type: none"> <li>• 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 ;</li> <li>• the installation, alteration, modification, repair and maintenance of electrical or pneumatic control, and instrumentation systems related to heating, air conditioning, ventilation and air removal ;</li> <li>• 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 ;</li> <li>• the installation, alteration, modification, repair and maintenance of burglar and fire alarm systems ;</li> <li>• the sale, installation and repair of safety locks ;</li> <li>• the testing, adjustment and stabilizing of air circulation and distribution systems.</li> </ul> <p><b>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</b></p> |              |              |
| 80200       | Refrigeration work, air conditioning work   | 5.70         | 5.24         |
|             | <p>This unit refers to work related to :</p> <ul style="list-style-type: none"> <li>• 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 ;</li> <li>• the installation of machines for air conditioning and refrigeration systems.</li> </ul> <p>This unit does not refer to :</p> <ul style="list-style-type: none"> <li>• the insulation of refrigeration and air conditioning systems ;</li> <li>• the testing, adjustment and stabilizing of air circulation and distribution systems ;</li> <li>• the installation of metal ducts for air conditioning systems ;</li> <li>• the installation, alteration, modification, repair and maintenance of instrumentation and control systems related to heating, air conditioning and ventilation.</li> </ul> <p><b>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</b></p>  |              |              |

| Unit Number | Unit Title   | General Rate | Special Rate |
|-------------|--|--------------|--------------|
| 80230       | Landscaping work   | 8.43         | 7.88         |
|             | This unit refers to:   |              |              |
|             | <ul style="list-style-type: none"> <li>• landscaping work such as :               <ul style="list-style-type: none"> <li>• the installation of interlocking blocks or interlocking stones ;</li> <li>• the installation of sod ;</li> <li>• site preparation work ;</li> <li>• the planting of trees and shrubs ;</li> <li>• light earthwork ;</li> <li>• the erection of low walls, stairs, etc. ;</li> <li>• the maintenance of slopes alongside roads ;</li> <li>• the installation of outdoor underground pipes to water the lawn or for decorative lighting systems.</li> </ul> </li> </ul> |              |              |
|             | This unit does not refer to :  |              |              |
|             | <ul style="list-style-type: none"> <li>• excavation and earthwork done with heavy machinery ;</li> <li>• paving work ;</li> <li>• snow removal ;</li> <li>• the installation of septic tanks and septic beds.</li> </ul>   |              |              |
|             | <b>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</b>  |              |              |
| 80240       | Cleaning using sandblasting, steam jet or pressurized water  | 23.04        | 22.02        |
|             | This unit refers to work related to :  |              |              |
|             | <ul style="list-style-type: none"> <li>• 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 ;</li> <li>• the whitewashing of buildings using a jet.</li> </ul>  |              |              |
|             | This unit does not refer to :  |              |              |
|             | <ul style="list-style-type: none"> <li>• work involving sandblasting, steam jet or pressurized water done at the employer's workshop.</li> </ul>   |              |              |
|             | <b>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</b>  |              |              |
| 80250       | Ornamental building metal work   | 20.20        | 19.27        |
|             | This unit refers to work related to :  |              |              |
|             | <ul style="list-style-type: none"> <li>• 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.</li> </ul>   |              |              |



| Unit Number | Unit Title  | General Rate | Special Rate |
|-------------|---|--------------|--------------|
|             | <p>This unit does not refer to :</p> <ul style="list-style-type: none"> <li>• preparatory and manufacturing work done in workshops other than on the work site or on the job ;</li> <li>• installation of all other types of fences.</li> </ul> <p><b>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</b></p>  |              |              |
| 80260       | <p>Installation of scaffolds</p> <p>This unit refers to work related to the installation and dismantling of all types of scaffolds.</p> <p>This unit does not refer to :</p> <ul style="list-style-type: none"> <li>• the installation of a freight elevator ;</li> <li>• work related to the installation, dismantling and maintenance of permanent swing scaffolds.</li> </ul> <p><b>An employer classified under this unit can also be classified under the exceptional units 80020 and 90010.</b></p> | 15.37        | 14.60        |

## SCHEDULE 2

### RATES PERTAINING TO THE FINANCING OF JOINT SECTOR-BASED ASSOCIATIONS FOR THE YEAR 2002

|  | Rate |
|--|------|
| The social affairs sector  | 0,03 |
| The textile and knitting sector  | 0,09 |
| The automobile service sector  | 0,07 |
| The transportation and storage sectors   | 0,06 |
| The metal fabricating industries sector and the electrical products industries sectors | 0,05 |
| The provincial administration sector   | 0,04 |
| 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 |
| The municipal affairs sector   | 0,04 |
| The clothing industries sector   | 0,08 |
| The construction sector  | 0,04 |

**SCHEDULE 3****LUMP SUM OF PARAGRAPH 3° OF SECTION 310 OF THE ACT, AMOUNT OF SECTION 313 OF THE ACT AND THE RATE APPLICABLE FOR PROTECTING THE DIRECTOR FOR THE YEAR 2002**

The lump sum for the purposes of establishing the assessment of the employer of a student referred to in section 10 of the Act, pursuant to paragraph 3° of Section 310 of this Act, is set, for 2002 at \$6.00 per trainee.

The amount provided under section 313 of the Act is fixed for the year 2002 at \$65.00.

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.

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**Notice**

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

**Insurance premiums for 2002**

Notice is hereby given in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that upon the expiry of 45 days following the publication of this notice, the Regulation respecting the insurance premiums for 2002 will be adopted by the Commission de la santé et de la sécurité du travail, with or without amendments.

That Regulation determines the insurance premiums to be used in calculating the retrospective adjustment of the annual assessment for 2002 that will be paid by the employers subject to that adjustment for that year under the Regulation respecting retrospective adjustment of the assessment.\*

Any interested person having comments to make on matter is asked to send them in writing, before the expiry of the 45-day period, to Mr. Roland Longchamps, Vice-Chairman, Finance, Commission de la santé et de la sécurité du travail, 524, rue Bourdages, Québec (Québec) G1K 7E2.

TREFFLÉ LACOMBE,  
*Chairman of the Board and  
Chief Executive Officer  
of the Commission de la santé  
et de la sécurité du travail*

**Regulation respecting the insurance premiums for 2002**

An Act respecting industrial accidents and occupational diseases  
(R.S.Q., c. A-3.001, s. 454, 1st par., subpar. 10)

1. The insurance premiums necessary for the final retrospective adjustment of the annual assessment for the assessment year 2002 shall be calculated in accordance with the table in Schedule I.

2. The premiums shall be determined by applying the percentage calculated to the part of the assessment calculated in terms of the risk, taking into account the limit applicable to the employer with respect to the assumption of the cost of benefits.

3. The percentages appearing in the table are applicable to the precise amounts of assessment distributed in terms of the risk corresponding to those percentages. Where the amount of assessment falls between two levels of assessment in the table, the percentage shall be calculated by linear interpolation, and the result shall be rounded to the nearest hundredth of a per cent.

4. This Regulation comes into force as of 1 January 2002.

\* The Regulation respecting retrospective adjustment of the assessment has been adopted by the Commission de la santé et de la sécurité du travail by Resolution A-85-98 of September 17, 1998 (1998, G.O. 2, 4156).