

Draft Regulations

Notice

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

Classification of employers, statement of wages and rates of assessment — 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 2003 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.

JACQUES LAMONDE,
*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 2003 year of assessment.

SCHEDULE 1

CLASSIFICATION UNITS AND RATES OF ASSESSMENT FOR THE YEAR 2003

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.

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.

* 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.

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.

Classification Units and Assessment Rates for 2003 - 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	6.21	5.71
10020	Raising hog, sheep, goat, grain-fed and milk-fed heavy calves	4.75	4.30
10030	Raising, catching and caging poultry ; raising fur-bearing animals ; raising earthworms ; raising rabbits ; pisciculture ; apiculture	3.69	3.27
10040	Field-crop farming ; fruit or vegetable farming ; ornamental plant cultivation ; mushroom production ; Christmas tree farming ; maple syrup production ; tobacco production ; reforestation plant cultivation	5.62	5.14
11010	Inshore or offshore fishing ; underwater diving services	9.82	9.21
13010	Surface iron ore mining with or without concentration ; pelletization of iron ore	1.15	0.82
13020	Metal mining, except iron mines ; treatment, concentrating or smelting metal ores, except iron ore	6.90	6.39
13030	Asbestos mining	3.57	3.16
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	4.03	3.60

Unit Number	Unit Title	General Rate	Special Rate
13050	Operating a cut-stone quarry; operating a crushed stone quarry with blasting and drilling; mine prospecting with blasting or with crawler tractors	6.76	6.25
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	5.64	5.16
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	6.31	5.81
13090	Mine prospecting not specified in other units; line cutting; geophysical surveys; geological work	3.44	3.03
13100	Contract operation of a mine; digging ramps and crossing banks; other contract work relating to operation of mines	11.64	10.96
14010	Forestry operations	14.09	13.34

This unit refers to:

- harvesting wood material, including in particular, felling, hauling and yarding, by manual or mechanized processes;
- processing in the forest including stripping, topping and cutting; making wood chips in the forest;
- loading of wood in the forest;
- thinning with collection of trees for commercial purposes.

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:

- forestry road work;
- construction of a logging camp;
- measuring wood;
- marking trees in the forest;
- forest surveys.

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 124.1.1 of the Forest Act (R.S.Q., c. F-4.1):

- measuring wood;
- marking trees in the forest;
- forest surveys.

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

Unit Number	Unit Title	General Rate	Special Rate
14020	Forestry development	7.87	7.32
	This unit refers to:		
	<ul style="list-style-type: none"> • preparatory work in forest areas such as scarification, burning, stripping, cutting, wind-rowing, chipping, furrowing, harrowing, crushing and application of phytocides ; • planting and seeding of trees in the forest ; • mechanical or chemical clearing of a plantation in the forest ; • thinning without collection of trees for commercial purposes ; • development of a blueberry field ; • control of vegetation in rights-of-way of energy transmission networks ; • protection against forest fires by firefighters. 		
	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 124.1.1 of the Forest Act (R.S.Q., c. F-4.1):		
	<ul style="list-style-type: none"> • marking of trees in the forest ; • forest surveys. 		
	This unit does not refer to:		
	<ul style="list-style-type: none"> • development of a blueberry field by the person who operates it ; • harvesting wood material in the development of a blueberry field. 		
	An employer classified under this unit can also be classified under the exceptional units 34410, 34420, 90010 and 90020.		
14030	Tree work	26.10	24.96
	This unit refers to:		
	<ul style="list-style-type: none"> • 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:		
	<ul style="list-style-type: none"> • 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 2003 - 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	7.55	7.01
20020	Slaughtering poultry or rabbits ; dressing, processing or canning poultry or rabbits	6.89	6.37
20030	Preparing or processing fish, including canning	6.11	5.62
20040	Processing, canning or freezing fruits or vegetables ; preparing natural casings for delicatessen	4.02	3.59
20050	Operating a dairy work ; water bottling, with or without distribution ; manufacturing and delivering blocks of natural or artificial ice	2.18	1.81
20060	Flour mill	4.39	3.95
20070	Processing meat unfit for human consumption or abattoir waste	2.39	2.01
20080	Grain milling	3.68	3.26
20090	Manufacturing bakery, pastry or biscuit products, with or without distribution	4.13	3.70
20100	Processing cane or beet sugar ; manufacturing confectionery	2.37	1.99
20110	Roasting and blending coffee ; packing tea ; roasting almonds	2.56	2.18
20120	Manufacturing potato chips	2.20	1.83
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	4.25	3.82
20140	Manufacturing soft drinks, with or without distribution	1.79	1.43
20150	Distillery ; manufacturing wine or cider	1.38	1.04
20160	Brewing beer, with or without distribution ; manufacturing malt	1.68	1.33
20170	Manufacturing tobacco products	0.77	0.45
21010	Manufacturing tires or rubber treads for tires	2.09	1.73
21020	Manufacturing adhesive tape or damper mats and rug underlays ; manufacturing clothing or industrial parts or cellular products made of rubber	3.60	3.19

Unit Number	Unit Title	General Rate	Special Rate
21030	Manufacturing foamed or expanded plastic products ; wholesaling foam rubber	2.51	2.13
21040	Manufacturing plastic pipes or pipe fittings	3.15	2.75
21050	Manufacturing plastic film and sheeting ; manufacturing plastic bags	3.31	2.91
21060	Manufacturing stratified or reinforced plastic products, except boats ; manufacturing plastic products, not specified in other units	3.47	3.07
22010	Leather tanning ; custom-dressing furs ; wholesaling raw hides or skins	6.51	6.00
22020	Manufacturing footwear ; shoe repairing ; manufacturing footwear parts except rubber parts	3.07	2.67
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	2.35	1.98
22050	Manufacturing fibres or yarn from artificial or synthetic material ; texturizing yarn	2.08	1.72
22060	Manufacturing thread or yarn, without weaving	2.59	2.21
22070	Weaving textiles other than carpets ; recycling textile waste ; preparing cotton-wool or flock	2.15	1.79
22080	Manufacturing knitted fabrics	3.47	3.06
22090	Manufacturing carpets	2.38	2.00
22100	Manufacturing textile products, not specified in other units ; manufacturing zippers or umbrellas	3.54	3.13
22110	Finishing textiles ; steam shrinking of fabrics	2.90	2.51
22120	Manufacturing first-aid products	1.75	1.40
22140	Manufacturing clothing or clothing accessories, not specified in other units	2.50	2.12
22150	Knitting clothing or accessories, including assembling	1.97	1.61
22160	Manufacturing ladies undergarments and swimsuits	2.44	2.07

Unit Number	Unit Title	General Rate	Special Rate
23050	<p>Manufacturing in a shop custom woodwork to be attached to a structure; mass production of wooden cabinets</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"> • manufacture of solid wood panels; • manufacture of wooden objects by lathe work; • covering of cabinet doors. <p>This unit does not refer to the installation of manufactured products.</p>	4.69	4.24
23060	<p>Manufacturing wooden doors or windows</p> <p>This unit does not refer to the installation of manufactured products.</p>	2.78	2.39
23070	<p>Manufacturing wooden roof trusses or laminated wood framework</p> <p>This unit does not refer to the installation of manufactured products.</p>	7.18	6.65
23090	<p>Manufacturing wooden or metal coffins or frames; manufacturing pipe organs, pianos or other musical instruments</p>	3.73	3.31
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"> • covering of mouldings. <p>This unit does not refer to the installation of manufactured products.</p>	5.46	4.99
24010	<p>Manufacturing metal furniture or fixtures</p>	4.99	4.53
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"> • manufacture of solid wood panels; • manufacture of wooden objects by lathe work; • covering of panels. 	7.88	7.33

Unit Number	Unit Title	General Rate	Special Rate
24030	Mass assembling of wooden furniture or furniture frames, with or without upholstering ; upholstering custom furniture in a workshop ; repairing wooden or upholstered furniture ; manufacturing upholstered mattresses or bed springs	3.22	2.82
	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"> • covering of panels. 		
24040	Mass production of wooden furniture or furniture frames, with or without upholstering	5.26	4.79
	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"> • manufacture of solid wood panels ; • manufacture of wooden objects by lathe work ; • covering of panels. 		
25410	Manufacturing prefabricated wooden houses, house panels or mobile homes	7.06	6.53
	An employer classified under this unit may also be classified under exceptional unit 90010.		
26010	Printing ; silkscreen printing	1.97	1.61
26020	Operating a bindery	4.02	3.59
26030	Metal typesetting (typography-linotyping) ; stereotyping ; lithography ; manufacturing plates for printing ; developing and printing films	0.70	0.38
26040	Printing and publishing a daily ; printing and publishing	0.81	0.49
27020	Manufacturing steel castings (steel foundry) ; lead or lead alloys rolling, casting or extruding	6.50	6.00
27030	Manufacturing steel ; processing steel by rolling and forging	2.56	2.18
27040	Manufacturing titanium slag and pig iron ; manufacturing metal powder, steel pipe or tubing ; manufacturing ferro-alloys	2.78	2.40
27050	Manufacturing iron castings (cast-iron foundry)	3.16	2.76
27060	Primary manufacturing of aluminium	1.12	0.79
27070	Electrolytic refining of copper or zinc and processing of their by-products	1.59	1.24

Unit Number	Unit Title	General Rate	Special Rate
27080	Aluminium and aluminium alloys rolling	1.32	0.98
27090	Extruding aluminium, copper or their alloys	1.48	1.14
27110	Non-ferrous metal pressurized casting ; non-ferrous metal casting ; manufacturing aluminium or light alloy automobile parts	4.12	3.69
28010	Casting or overhauling high pressure boilers, tanks or heat exchangers	3.12	2.72
28020	Manufacturing metal structural components	5.40	4.93
	This unit does not refer to the installation of manufactured products.		
	An employer classified under this unit may also be classified under the exceptional units 80020 and 90010.		
28030	Manufacturing metal windows or doors ; repairing industrial doors ; manufacturing other ornamental and architectural metal products	3.90	3.48
	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.		
28040	Manufacturing ornamental metal products ; operating a welding shop ; manufacturing motor vehicle springs, mufflers or exhaust pipes	7.91	7.36
	This unit does not refer to the installation of ornamental metal products.		
28050	Electrolytic or chemical plating ; heat treating of metals	4.18	3.75
28060	Workshop painting, dyeing or coating metal products	4.74	4.29
28070	Manufacturing or repairing metal containers or their lids	2.14	1.77
28080	Manufacturing other products by metal stamping or matrixing	3.85	3.43
	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.		
	This unit does not refer to the installation of manufactured products when this installation is referred to under units 80130 or 80180.		
28090	Manufacturing metal wire or cable, metal rods, welding electrodes or other metal wire products ; applying metal powder to metal parts	3.30	2.90

Unit Number	Unit Title	General Rate	Special Rate
28100	Manufacturing industrial fasteners or metal springs	3.53	3.12
28110	Manufacturing basic hardware articles or small hand or garden tools ; manufacturing industrial dies, moulds, cutting tools and punches	2.80	2.41
28120	Manufacturing heating equipment	4.06	3.63
28130	Machine shop piece work ; rebuilding mechanical motors	3.35	2.95
28140	Manufacturing or assembling metal products, not specified in other units	3.43	3.02
	This unit does not refer to the installation of manufactured or assembled products.		
29010	Manufacturing agricultural equipment or implements	3.38	2.98
29020	Manufacturing commercial refrigeration equipment or air conditioning equipment	3.60	3.19
29030	Manufacturing conveyors	6.43	5.93
29040	Manufacturing and installing or repairing hydraulic or pneumatic pressure cylinders	3.03	2.64
29050	Manufacturing or repairing heavy machinery ; manufacturing industrial equipment ; constructing or repairing locomotives or freight cars	3.77	3.35
29070	Manufacturing sewing machines or small electrical appliances ; manufacturing machinery and equipment, not specified in other units	2.34	1.97
29080	Manufacturing major electrical appliances ; repairing electrical household appliances	1.38	1.04
29090	Manufacturing lighting fixtures	2.95	2.56
29110	Manufacturing electronic household equipment ; assembling lighting fixtures	3.39	2.98
29120	Manufacturing electronic parts or components ; manufacturing electronic equipment, not specified in other units	0.88	0.56
	This unit does not refer to the installation of manufactured products.		
29130	Manufacturing lightning rods, high voltage line circuit breakers or distribution transformers	2.02	1.65
29140	Manufacturing high power transformers ; manufacturing or assembling batteries	2.22	1.85

Unit Number	Unit Title	General Rate	Special Rate
29150	Manufacturing control panels or electrical or pneumatic measuring instruments	1.82	1.46
29160	Manufacturing or assembling electric motors or generators ; repairing or rewinding electric motors	2.52	2.14
29170	Manufacturing electrical wire or cable ; manufacturing electric light bulbs	1.65	1.30
29180	Manufacturing electrical distribution parts or graphite electrodes	2.14	1.78
30010	Repairing, reworking, finishing or reconditioning aircraft ; machining or assembling aircraft parts manufacturing	1.56	1.21
30020	Constructing aircraft	0.87	0.54
30030	Manufacturing aircraft parts by microfusion with casting	3.69	3.27
30040	Constructing trucks	1.86	1.50
30050	Constructing automobiles	2.13	1.77
30060	Constructing buses or long-distance coaches	2.96	2.57
30070	Manufacturing or assembling truck boxes, with or without installation	4.96	4.51
30080	Manufacturing, with or without repairing, motor vehicle trailers ; manufacturing house trailers or tent trailers ; manufacturing and renting movable shelters ; finishing van interiors	4.77	4.32
30110	Manufacturing or repairing motor vehicle or machine radiators	5.11	4.65
30130	Constructing or repairing railway passenger cars	1.24	0.90
30160	Constructing or modernizing ships over 250 tonnes	7.40	6.86
30170	Constructing or modernizing ships between 5 and 250 tonnes ; minor repairs to ships over 5 tonnes	8.16	7.60
30180	Manufacturing or repairing craft of 5 tonnes or less	6.12	5.62
30190	Manufacturing snowmobiles, motorcycles, snowplows or all-terrain vehicles	1.79	1.43
31010	Manufacturing clay products	2.82	2.43
31020	Manufacturing cement or lime ; manufacturing silicon carbide or gypsum panels	1.68	1.33
31030	Manufacturing funeral monuments or other stone products	6.44	5.93

Unit Number	Unit Title	General Rate	Special Rate
31040	Manufacturing asbestos-cement products ; manufacturing friction parts ; manufacturing asbestos wire, cloth, ceiling components or gaskets	3.11	2.72
31050	Manufacturing pipes, concrete masonry components and other concrete products similar to masonry components ; manufacturing pre-cast concrete structural or architectural elements This unit does not refer to the installation of manufactured products.	5.60	5.12
31070	Manufacturing ready-mix concrete ; manufacturing asphalt This unit refers to : <ul style="list-style-type: none"> • 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.	4.43	3.99
31080	Manufacturing glass or glass products	3.50	3.09
31090	Manufacturing refractory products ; manufacturing or processing charcoal	2.43	2.05
31100	Manufacturing insulating material, not specified in other units	3.29	2.89
31110	Refining crude petroleum ; manufacturing petroleum and coal products, not specified in other units	0.91	0.59
32010	Manufacturing industrial inorganic chemical products, not specified in other units	1.43	1.09
32020	Manufacturing industrial organic chemical products or other chemical products, not specified in other units	1.67	1.32
32030	Manufacturing plastics or synthetic resins	3.85	3.43
32040	Manufacturing pharmaceutical products or drugs	0.89	0.56
32050	Manufacturing paint, varnish, printing ink, adhesives or coatings	2.10	1.74
32060	Manufacturing soap or cleaning products	3.32	2.92
32070	Manufacturing toiletries	2.74	2.35
32080	Manufacturing ammunition	1.06	0.73
32090	Manufacturing explosives	3.62	3.21
33010	Assembling watches or clocks ; operating an optical laboratory ; manufacturing gold, silver or plated jewellery or ware ; manufacturing orthopedic devices ; assembling cartridges or cassettes	1.25	0.91

Unit Number	Unit Title	General Rate	Special Rate
33020	Manufacturing wooden or metal sporting goods or gymnasium equipment; assembling plastic or metal toys; manufacturing and repairing bicycles	3.04	2.64
33030	Manufacturing, installing or repairing commercial signs	6.68	6.16
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	2.92	2.53
33050	Manufacturing buttons, snap fasteners, needles, emblems, medals, pencils or pens	1.54	1.19
33060	Manufacturing vinyl tiles and vinyl linoleum; manufacturing heat-insulating products for piping	1.33	0.99
	This unit does not refer to the installation of manufactured products.		
34010	Sawmill	6.30	5.80
	This unit refers to:		
	<ul style="list-style-type: none"> • the operation of a stationary or mobile sawmill. 		
	This unit also refers to:		
	<ul style="list-style-type: none"> • planing; • making wood chips outside the forest; • the manufacturing of shingles, laths, veneer or plywood. 		
	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"> • measuring wood; • drying wood; • treating wood by the pulverization of paraffin or hot wax. 		
	An employer classified under this unit can also be classified under the exceptional units 34410, 34420, 90010 and 90020.		
34030	Manufacturing wooden pallets or containers used to handle or transport merchandise; manufacturing wooden fences	8.80	8.22
	This unit refers to:		
	<ul style="list-style-type: none"> • the manufacture and assembly of wooden pallets, containers and fences; • the manufacture of the components of wooden pallets, containers and fences; • repairing and recycling wooden pallets and containers; • the manufacture of wooden reels. 		

Unit Number	Unit Title	General Rate	Special Rate
	<p>This unit does not refer to:</p> <ul style="list-style-type: none"> the manufacture of decorative wooden containers; the installation of fences. <p>An employer classified under this unit can also be classified under the exceptional units 34410, 34420, 90010 and 90020.</p>		
34050	<p>Drying wood; treating wood</p> <p>This unit refers to:</p> <ul style="list-style-type: none"> drying wood; treating wood, whether or not pressurized, using chemicals such as pentachlorophenol (PCP), creosote, chromium-copper-arsenic (CCA) or ammonium-copper-arsenic (ACA); treating wood by an industrial process such as the application of paint, stain or varnish. <p>An employer classified under this unit can also be classified under the exceptional units 34410, 34420, 90010 and 90020.</p>	4.15	3.72
34060	<p>Manufacturing solid wood panels</p> <p>This unit refers to:</p> <ul style="list-style-type: none"> the manufacture of solid wood panels. <p>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:</p> <ul style="list-style-type: none"> drying wood. 	4.16	3.73
34200	<p>Manufacturing of paper pulp; manufacturing of paper and paperboard; manufacturing of wood fibre boards</p> <p>This unit refers to:</p> <ul style="list-style-type: none"> the manufacture of paper pulp; the manufacture of paper, paperboard, felt paper; the manufacture of wood fibre insulation boards. <p>This unit also refers to:</p> <ul style="list-style-type: none"> the manufacture of cores for paper rolls for its own purposes; the production of electricity for its own purposes; the manufacture of chemicals for its own purposes. 	1.83	1.47

Unit Number	Unit Title	General Rate	Special Rate
	<p>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 :</p> <ul style="list-style-type: none"> • measuring wood ; • unwinding and rewinding paper and paperboard. <p>An employer classified under this unit can also be classified under the exceptional units 34410, 34420, 90010 and 90020.</p>		
34210	<p>Transformation of paper and paperboard ; treatment of paper and paperboard ; manufacture of particle board ; coating of boards</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> • 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 ; • unwinding and rewinding of paper and paperboard products ; • cutting of paper or paperboard into sheets ; • making of corrugated paperboard ; • transformation of corrugated paperboard into products such as stands, protective corners, separators or boxes ; • transformation of laminate into all types of products ; • 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 ; • transformation of felt paper into products such as asphalt saturated paper or asphalt shingles ; • transformation of wood fibre panels into products such as insulating boards or acoustic or decorative tiles ; • impregnating membranes with a coating ; • manufacturing of particle boards, such as wood particle boards, waferboard or oriented strand board ; • covering of boards with materials or products such as PVC, melamine, laminate or paint ; • printing of panels. <p>This unit does not refer to :</p> <ul style="list-style-type: none"> • the manufacture of wallpaper ; • the manufacture of foldable non-corrugated cardboard boxes. <p>An employer classified under this unit can also be classified under the exceptional units 34410, 34420, 90010 and 90020.</p>	2.86	2.47

Unit Number	Unit Title	General Rate	Special Rate
34220	Manufacturing of office supplies made of paper or paperboard 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. An employer classified under this unit can also be classified under the exceptional units 34410, 34420, 90010 and 90020.	3.52	3.11
Exceptional unit 34410	Bulk trucking activities 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. This unit also refers to the loading of wood done by a trucker when he performs this task as part of his trucking activities.	5.92	5.43
Exceptional unit 34420	Trucking activities other than bulk trucking 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.	6.01	5.52

Classification Units and Assessment Rates for 2003 - Sector : Transportation and storage

Unit Number	Unit Title	General Rate	Special Rate
50010	Air transport; services incidental to air transport	1.92	1.56
50020	Transporting marine freight; towing or docking boats; railway transport	2.98	2.59
50030	Loading or unloading boats	5.34	4.87
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	2.23	1.86
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	3.24	2.84
51030	Mass transit in urban areas, with or without vehicle repair; transporting passengers by taxi	1.64	1.29
52010	General local or long-distance transport; transporting or wholesaling fats or meats unfit for human consumption; transporting pelts	6.01	5.52

Unit Number	Unit Title	General Rate	Special Rate
52020	Railway service ; transporting motor vehicles ; transporting by towing ; transporting by float ; non-standard transport	7.22	6.69
52030	Furniture moving ; transporting electronic equipment	15.44	14.65
52040	Transporting freight in tank-trucks, not specified in other units ; transporting explosives, corrosive, toxic or inflammable products ; transporting petroleum products	5.33	4.86
52050	Bulk trucking ; snow removal	5.92	5.43
53010	Storage service	4.76	4.31
53020	Wrapping or packing service with or without marketing	4.73	4.28

Classification Units and Assessment Rates for 2003 - Sector : Services

Unit Number	Unit Title	General Rate	Special Rate
60010	Operating a radio station ; operating telephone lines or telephone exchanges ; intercommunication services ; recovering or repairing telephones ; splicing telephone cables	0.71	0.39
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 discomobile, a singing group, a theater company or a theatrical agency ; leasing or renting halls ; installing equipment for social dances	1.04	0.71
60030	Cable television service ; installing radio or television antennas ; radio, television or cable connection work	2.43	2.05
60040	Courier service ; home small parcel delivery service	3.77	3.35
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	1.63	1.28
60060	Operating a golf course	1.86	1.50
60070	Operating a ski centre ; operating a snowmobile club	4.29	3.85
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	1.15	0.81

Unit Number	Unit Title	General Rate	Special Rate
61010	Generating and distributing electric power	0.80	0.48
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	0.98	0.65
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	6.01	5.52
61040	Garbage collection	13.19	12.47
62010	Transporting milk and cream ; wholesaling dairy products ; wholesale or retail distribution of dairy products	3.20	2.80
62020	Wholesaling fruit, vegetables or fish	4.09	3.66
62030	Wholesaling meat and meat products	5.09	4.63
62040	Wholesaling meat, including cutting up and carving	8.31	7.75
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	2.81	2.42
62060	Wholesaling food, not specified in other units	3.41	3.00
62070	Wholesaling carbonated beverages or water ; distributing carbonated beverages or water, wholesale or retail ; wholesaling beer	4.94	4.48
62090	Wholesaling toiletries or drug sundries	1.10	0.77
62110	Operating a grocery store	2.41	2.04
62120	Operating a convenience store with or without gasoline sales	1.85	1.50
62130	Operating a grocery-butcher shop	2.96	2.56
62140	Operating a butcher shop	4.85	4.40
62150	Making and retailing bakery or pastry products	3.45	3.04
62160	Fruit and vegetables retail business	2.11	1.75
62170	Alcoholic beverages retail business	1.38	1.04
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	1.03	0.70

Unit Number	Unit Title	General Rate	Special Rate
63010	Wholesaling household, commercial or service industry furniture, or electrical household appliances; wholesaling floor coverings; leasing, wholesaling or retailing office equipment or furniture; leasing electrical household appliances or electronic household equipment This unit does not refer to the installation of floor coverings.	1.67	1.32
63020	Wholesaling household dishware, pottery, glassware or similar household goods; wholesaling electronic household appliances	1.47	1.13
63030	Wholesaling metals or alloys, including handling This unit does not refer to the installation of a sold product as well as demolition and stripping for purposes of salvaging metal or alloys.	4.05	3.62
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	1.27	0.93
63050	Wholesaling or retailing lumber or building supplies; wholesaling or retailing firewood, coal or charcoal	4.81	4.35
63060	Wholesaling doors, windows, exterior siding or garage equipment This unit does not refer to the installation of a sold product.	3.52	3.11
63070	Wholesaling or repairing farm or garden implements or equipment	2.36	1.99
63080	Wholesaling, renting or leasing heavy machinery, with or without repair; renting or leasing handling equipment, trailers or containers This unit does not refer to the installation, maintenance and repair of equipment referred to under units 69960 and 80160, as well as renting heavy machinery with an operator.	4.18	3.75
63090	Wholesaling industrial handling equipment, with or without repair; wholesaling or repairing welding equipment This unit does not refer to the installation, maintenance and repair of equipment referred to under units 69960 and 80160.	2.55	2.17
63100	Wholesaling, renting or leasing manufacturing machinery; wholesaling, renting or leasing commercial or industrial ovens or kilns This unit does not refer to the installation, maintenance and repair of equipment referred to under units 69960 and 80160.	1.53	1.18

Unit Number	Unit Title	General Rate	Special Rate
63110	Wholesaling, renting, leasing, installing or repairing stage or discotheque lighting equipment; wholesaling, renting, leasing, installing or repairing swimming-pool accessories; wholesaling, renting, leasing of electric or diesel engines, electric generation equipment, pumping facilities or equipment for water treatment The wholesaling, renting, leasing of electric or diesel engines, electric generation equipment, pumping facilities or equipment for water treatment does not refer to the installation, maintenance and repair of sold or rented products.	1.47	1.13
63120	Wholesaling, renting or leasing analytic and laboratory apparatus or medical or scientific equipment, with or without repair or installation; wholesaling of electronic parts or electrical supplies; wholesaling, renting or leasing measuring, calibrating or control instruments or communication equipment other than for automobiles This unit does not refer to the installation, repair or maintenance of measuring, calibrating or control instruments or communication equipment other than for automobiles or electrical supplies.	0.97	0.64
63130	Wholesaling industrial or commercial scales; wholesaling or retailing kitchen cabinets; retailing doors or windows This unit does not refer to installation of a sold product.	2.39	2.02
64020	Vulcanizing; wholesaling and retailing tires or tubes, with or without repair or installation	4.80	4.35
64030	Wholesaling transportation equipment or equipment parts; wholesaling or retailing new, reconditioned or used automobile parts or accessories	1.50	1.16
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	2.15	1.79
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	3.15	2.75
64060	Operating a service station with or without self-service; operating an automatic car wash; washing and cleaning motor vehicles and trucks	3.23	2.83
64070	Retailing gasoline, with or without service	1.88	1.53

Unit Number	Unit Title	General Rate	Special Rate
64090	Repairing motor vehicles, motor vehicle parts or industrial machinery parts, not specified in other units; motor vehicle towing service	4.53	4.09
64100	Repairing motor vehicle bodies	6.90	6.38
64110	Retailing and installing motor vehicle mufflers; repairing and installing motor vehicle suspension parts	6.13	5.64
64120	Reclaiming and wholesaling used automobile parts and accessories	4.30	3.86
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	3.28	2.88
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	1.13	0.80
65030	Retailing floor coverings	2.34	1.97
	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	1.82	1.47
	The retailing of lighting fixtures does not refer to the installation of the sold product.		
66020	Wholesaling and distributing petroleum products, with or without maintenance or installation of related facilities	3.43	3.02
66030	Wrecking automobiles; wholesaling metal waste	5.85	5.36
	This unit does not refer to demolition other than that of automobiles or stripping for salvaging metal waste.		
66040	Selling non-metallic waste	7.84	7.29
	This unit does not refer to demolition or stripping for salvaging of non-metallic waste.		
66050	Wholesaling or distributing newspapers, magazines, books or handbills; wholesaling paper or paper products	1.87	1.51
66060	Wholesaling animal feeds, fertilizers, grain or cereals; wholesaling tobacco products; grain elevator service	3.05	2.66

Unit Number	Unit Title	General Rate	Special Rate
66070	Wholesaling games, toys, sporting goods and equipment; retailing, renting or leasing sporting goods and equipment, with or without service	1.15	0.82
66080	Wholesaling chemical products or cleaning products; wholesaling or maintaining chemical fire extinguishers	2.29	1.92
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	1.42	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	1.92	1.56
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	1.33	0.99
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	2.10	1.73
	This unit does not refer to landscaping.		
66150	Retailing lumber and building supplies with hardware	3.13	2.73
66160	Monuments and tombstones dealer; undertaking services, with or without ambulance services; operating a cemetery	2.02	1.66
66170	Wholesaling or retailing, installing or cleaning swimming pools; constructing and installing in-ground pools	2.84	2.45
69960	Repairing, installing or maintaining production machinery	7.07	6.55
	This unit refers to works relating to:		
	<ul style="list-style-type: none"> • millwright works such as production machinery installation, repair, maintenance, adjustment, assembly, dismantling and handling; • the manufacturing of templates for such machinery. 		

Unit Number	Unit Title	General Rate	Special Rate
	This unit does not refer to works relating to : <ul style="list-style-type: none"> • millwright works other than production machinery installation, repair, maintenance, adjustment, assembly, dismantling and handling ; • the manufacturing of templates for such machinery. <p>An employer classified under this unit may also be classified under exceptional units 80020 and 90010.</p>		
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	0.56	0.25
70020	Operating an insurance business ; insurance services of the provincial administration	0.60	0.28
70030	Operating residential or other buildings, including parking lots or parking garages ; municipal housing bureau ; disinfection, fumigation or extermination work	2.48	2.10
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	0.86	0.53
71010	Operating a forwarding agency ; freight inspection service ; sales agent services ; broker services not specified in other units	0.91	0.58
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	0.84	0.52
71030	Leasing truckers services, driver-delivery persons, assistant delivery persons or movers	7.95	7.40
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	0.58	0.26

Unit Number	Unit Title	General Rate	Special Rate
71050	<p>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</p> <p>Regarding forestry technician services, this unit refers to:</p> <ul style="list-style-type: none"> • measuring wood; • marking trees in the forest; • protecting against forest-fires; • forestry surveys. <p>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 124.1.1 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.</p> <p>This unit does not refer to the works referred to under units 80030 to 80260.</p>	0.84	0.51
71060	Operating a security or an investigation agency	2.05	1.68
71070	Managing subsidiaries or branches outside Québec (head office); writing or publishing a weekly, not including printing; electronic typesetting	0.60	0.28
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	10.60	9.96
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	3.14	2.74
72010	Sûreté du Québec services; detention services	2.95	2.56
72020	Provincial administrative services not specified in other units; administration of a regional county municipality; administration of a metropolitan community	0.61	0.29
72030	Job creation programs	1.14	0.81
72040	Provincial agriculture, fisheries, feeding, natural resources services; services relating to construction workers	0.76	0.44
72060	Provincial recreation and sports program management services	1.12	0.78

Unit Number	Unit Title	General Rate	Special Rate
72070	Transportation program management services	1.30	0.96
72080	Managing, with service, a municipality or a municipal or an intermunicipal commission, a band council	1.59	1.24
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	0.79	0.46
73030	Operating a general hospital	0.94	0.61
73040	Operating a psychiatric hospital	1.59	1.24
73050	Operating a home-care and extended care centre; nursing services; leasing the services of nurses or auxiliary of nurses care and therapeutics	2.37	1.99
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	1.60
73070	Operating a rehabilitation centre for the physically handicapped or the socially maladjusted	1.75	1.40
73080	Operating a rehabilitation centre for the mentally handicapped	1.71	1.36
73100	Operating a local community service centre	1.16	0.83
73110	Child day-care centre	2.06	1.70
73120	Operating a sheltered workshop; operating a work rehabilitation centre	3.40	2.99
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	1.11	0.78
73140	Ambulance service	4.57	4.13
73150	University or vocational teaching services (except student trainees)	0.62	0.30
74010	Operating a hotel, a motel, a hotel-motel, a youth hostel, a student residence or a rooming house	3.04	2.65
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	2.91	2.52
74030	Operating a brasserie or a restaurant serving meals, without delivery	2.25	1.88
74040	Operating a brasserie or a restaurant serving meals, with delivery	2.54	2.16

Unit Number	Unit Title	General Rate	Special Rate
74050	Operating a cafeteria	3.30	2.90
74060	Take-out food services	2.47	2.09
74070	Operating a mobile canteen ; catering services	2.31	1.94
74080	Operating a tavern, a bar, a discotheque or a night club	2.19	1.83
75010	Operating a barber shop or a hairdressing salon ; operating a beauty salon	1.85	1.50
75020	Domestic-use laundry or dry-cleaning service ; clothing maintenance, pressing or repair service	3.34	2.93
75030	Operating an industrial laundry with or without linen rental service ; linen supply service, including washing	4.50	4.06
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	4.57	4.12
76010	Veterinary services ; artificial insemination services ; egg candling or grading service ; poultry sexing or debeaking ; operating a hatchery ; raising animals in laboratories	1.86	1.50
76020	Wholesaling or operating vending machines ; renting, leasing or operating coin-operated amusement machines, with or without service	1.89	1.53
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	4.18	3.75
76040	Religious community	2.33	1.96
76050	Managing, with service, a parish fabric, a church or a diocese ; religious association or organization	1.44	1.09
76060	Joint sector-based occupational health and safety association ; association or organism, not specified in other units	0.74	0.42
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	3.57	3.16
	This unit does not refer to the installation of scaffolds.		
76080	Oil burner and furnace maintenance service ; chimney sweeping	5.98	5.49

Unit Number	Unit Title	General Rate	Special Rate
Exceptional unit 90010	<p>Work done exclusively in offices</p> <p>This unit refers to:</p> <p>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.</p> <p>Special classification rule</p> <p>An employer classified under this unit cannot also be classified under unit 71070 for the activity “Managing subsidiaries or branches located outside Québec (head office)”.</p>	0.58	0.26
Exceptional unit 90020	<p>Salespersons or sales representatives</p> <p>This unit refers to:</p> <p>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.</p> <p>This unit does not refer to:</p> <p>Workers who handle or deliver merchandise other than samples used for sales purposes.</p> <p>Special classification rule:</p> <p>An employer classified under this unit cannot also be classified under unit 71070 for the activity “Managing subsidiaries or branches located outside Québec (head office)” or under unit 80020.</p>	0.91	0.58

Classification Units and Assessment Rates for 2003 - Sector : Construction

Unit Number	Unit Title	General Rate	Special Rate
Exceptional unit 80020	<p>Work done both inside and outside offices</p> <p>This unit refers to:</p> <p>Employers who use workers who only perform tasks of an administrative, a commercial, a technical or a professional nature and who are called upon, as part of their duties, to do a portion of their work outside the offices of their employer. This unit refers in particular to workers holding the position of seller, real estate agent, sales agent, real estate broker, representative, project director, project manager, superintendent, project leader, director of security and engineer.</p>	0.89	0.56

Unit Number	Unit Title	General Rate	Special Rate
	<p>This unit does not refer to :</p> <ul style="list-style-type: none"> • those persons who directly supervise workers, such as a foreman ; • a commissioner, a delivery person or a labourer. 		
	<p>Special classification rule</p>		
	<p>An employer classified under this unit cannot also be classified under unit 71070 for the activity “Managing subsidiaries or branches located outside Québec (head office)” or under unit 90020.</p>		
80030	<p>Excavation work ; paving work ; assembly of fences ; installation of guardrails ; rental of cranes with operators</p>	8.11	7.55
	<p>This unit refers to work related to :</p> <ul style="list-style-type: none"> • digging, moving, filling, compaction, leveling earth or granular materials, including work related to culverts ; • excavation and earthwork both for the construction of buildings and civil engineering works and for irrigation, drainage and dredging work ; • the excavation and installation of aqueducts and sewers ; • the excavation and installation of underground lines for gas and water purification plants ; • 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. 		

Unit Number	Unit Title	General Rate	Special Rate
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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.

This unit does not refer to :

- manual forest clearing as well as forest clearing carried out using specialized machinery such as a skidder, tree feller or delimiting machine ;
- divers participating in works referred to in this unit ;
- the rental drilling machines with operators ;
- the dismantling of metal structures and machinery ;
- preparatory work for the installation of fences done in a workshop other than on the work site or on the job ;
- the installation of fences made of ornamental metal ;
- the operation of a quarry, a sandpit or a gravel pit ;
- snow removal ;
- cement and concrete work other than that related to small art works, sidewalks and curbs ;
- work related to blasting, drilling for blasting, pile-driving, special foundations, digging of tunnels and underground drilling, caissons, excavation supports, tie rods, consolidation of foundations and injections in the ground and in rock ;
- the manufacture of prepared concrete ;
- the installation of road lighting networks and traffic lights, as well as the installation of lamp posts ;
- construction work related to underground energy distribution lines with installation of machinery and equipment in addition to the excavation and installation of conduits ;
- the operation of an asphalt plant ;
- landscaping work ;
- the installation of interlocking blocks (slope blocks/pavers).

An employer classified under this unit can also be classified under exceptional units 80020 and 90010.

Unit Number	Unit Title	General Rate	Special Rate
80040	Blasting ; drilling ; soil mechanics ; pile-driving and special foundations	12.36	11.67

This unit refers to work related to :

- drilling, charging holes and igniting explosive products ;
- blasting including that done during demolition work on civil engineering structures or buildings ;
- digging tunnels and underground drilling ;
- drilling artesian wells with or without the installation of pumps ;
- soil mechanics such as setting up excavation supports, installation of tie rods, consolidation of foundations and injections in the ground or in rock ;
- geothermal drilling and drilling of elevator shafts ;
- preliminary drilling for construction work ;
- pile-driving ;
- pile-driving and special foundations such as the placing, raising and maintenance of the following elements : steel sheet piling, shoring piles, wailings, struts, horizontal shores, soldier piles and temporary steel or heavy structural lumber struts driven into the ground ;
- the rental of a drilling machine with an operator.

This unit also refers to :

- work done in caissons and cofferdam work ;
- the construction, maintenance, removal and demolition of caissons and cofferdam work ;
- preliminary consolidation work related to the moving of buildings, including excavation, concrete drilling and pile driving ;
- the putting in place, straightening and lifting of buildings ;
- consolidation work on a building ;
- the moving of buildings on a flat-bed trailer done by the workers of an employer as part of the carrying out by this employer of works referred to in this unit.

This unit does not refer to :

- divers participating in work referred to in this unit ;
- the drilling of ore to obtain test samples ;
- the drilling of oil or natural gas wells.

An employer classified under this unit can also be classified under exceptional units 80020 and 90010.

Unit Number	Unit Title	General Rate	Special Rate
80060	Construction of energy transmission or distribution lines ; construction of energy transforming stations	9.48	8.87
	This unit refers to construction, maintenance and repair work related to:		
	<ul style="list-style-type: none"> • power plant substations ; • overhead or underground energy transmission and distribution lines ; • telecommunications lines or networks ; • road lighting networks and traffic lights ; • microwave and telecommunications towers ; • manholes for underground telecommunications and energy distribution networks ; • wind turbines. 		
	This unit also refers to:		
	<ul style="list-style-type: none"> • the installation of street lamps ; • the installation of transformers connected to the energy transmission and distribution network ; • the installation of antennas in telecommunications towers ; • the planting of poles. 		
	This unit does not refer to:		
	<ul style="list-style-type: none"> • the construction of buildings ; • the digging of tunnels ; • specific contracts to excavate and install underground energy transmission or telecommunications network conduits, with or without the running of wire. 		
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.		
80080	Erecting metal frame structures and tanks	29.09	27.86
	This unit refers to work related to:		
	<ul style="list-style-type: none"> • the setting up, assembly and dismantling of architectural elements and metal framing that go into the construction of buildings, civil engineering works, outside tanks, stacks, silos, coal, stone, coke, sand and ore hoppers, water towers and machinery ; • the installation of prefabricated metal industrial stacks ; • the installation of steel panels that are used in structures, cladding and roofing ; • the installation of pre-cast concrete structural or architectural elements. 		

Unit Number	Unit Title	General Rate	Special Rate
	<p>This unit does not refer to :</p> <ul style="list-style-type: none"> • preparatory work carried out at the workshop other than on the work site or on the job ; • exterior cladding work using metal sheets ; • the installation of radio and television station broadcasting and cellular telephone antennas ; • the erection of microwave towers ; • the erection of wooden silos, water towers or tanks ; • the installation of tanks, other than outside tanks ; • the installation of outside tanks by a boilermaker. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>		
80100	<p>Cement work, concrete work</p> <p>This unit refers to work related to :</p> <ul style="list-style-type: none"> • reinforcement work such as cutting, shaping, assembling by various processes, as well as the installation of metal ties or wire mesh used in the construction of concrete work ; • concrete formwork for building and civil engineering work framing and machinery ; • the preparation and finishing of concrete and cement surfaces ; • the pouring and placement of concrete ; • the cutting, pumping and drilling of concrete ; • concrete paving without the use of a spreader-grader ; • concrete injection and guniting ; • the cutting of asphalt ; • the crushing of concrete during alteration work ; • the waterproofing of concrete floors or concrete surfaces. <p>This unit does not refer to :</p> <ul style="list-style-type: none"> • the operation of a reinforcement workshop other than on the work site or on the job ; • the installation of pre-cast concrete structural or architectural elements ; • the delivery and pouring of concrete by concrete mixer ; • the construction and repair of sidewalks and curbs. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>	14.21	13.45

Unit Number	Unit Title	General Rate	Special Rate
80110	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	13.32	12.60

This unit refers to work related to :

- the erection of a wooden structure of a building, a silo, a water tower and a tank ;
- joinery work ;
- parqueting work including sanding and finishing ;
- carpentry work such as the installation of chevrons and the erection of wood divisions ;
- carpentry work and joinery work in the installation of prefabricated buildings with a wood structure ;
- on-site construction of wood recreational equipment for amusement parks, daycare centres, playgrounds and other similar places ;
- the installation of doors and windows on buildings with a wood structure ;
- the installation of pre-glazed doors and windows on a non-wooden structure building when done as part of carpentry work ;
- the building of wood or wood-substitute patio ;
- indoor systems such as the installation of metal poles, angle irons, wire moulds, gypsum, lathwork, acoustic ceilings and suspended ceilings ;
- indoor systems such as the installation of metal poles, gypsum, lathwork, acoustic ceilings and suspended ceilings ;
- plastering and jointing ;
- the application of paint, surface coatings and protective finishes ;
- the installation of flexible coverings such as vinyl, asphalt, rubber, cork, linoleum coverings, rugs, carpet underlays and rug underlays ;
- the installation and polishing of marble, granite, terrazzo concrete, slate, ceramics, terrazzo and other similar materials ;
- the installation of cold room panels ;
- the thermal insulation of buildings, soundproofing and acoustic control.

This unit also refers to work related to :

- the removal of asbestos ;
- the stripping.

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.

Unit Number	Unit Title	General Rate	Special Rate
	<p>This unit also refers to the following work when done by the workers of an employer as part of the carrying out, by this employer, of work to erect a wood structure of a building :</p> <ul style="list-style-type: none"> • the installation of all types of exterior clapboard cladding ; • the installation of gutters ; • roofing using asphalt shingles, cedar shingles, sheet metal that is neither welded nor stapled, or sandstone tiles ; • foundation formwork ; • the installation of garage doors. <p>This unit does not refer to :</p> <ul style="list-style-type: none"> • work related to piles and special foundations such as the placing, raising and maintenance of the following elements : steel sheet piling, shoring piles, wallings, struts, horizontal shores, soldier piles and temporary steel or heavy structural lumber struts driven into the ground ; • work to install curtain walls in marble, granite or other similar materials ; • all cleaning work using sand blasting, steam jet or pressurized water ; • work to waterproof concrete floors or concrete surfaces ; • 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. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>		
80130	<p>Roofing work ; exterior cladding work on buildings ; installation of gutters</p> <p>This unit refers to work related to :</p> <ul style="list-style-type: none"> • exterior cladding of buildings using all types of metal sheets or clapboard ; • the installation and repair of all types of roofing, including waterproofing ; • the installation of gutters ; • the removal of snow from roofs. <p>This unit does not refer to :</p> <ul style="list-style-type: none"> • the installation of steel panels which are used in structures, cladding and roofing. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>	21.07	20.09

Unit Number	Unit Title	General Rate	Special Rate
80140	Masonry work	23.78	22.72

This unit refers to work related to :

- the cutting, setting with mortar, cement or any other adhesive material as well as the jointing of masonry elements such as the following :
 - bricks, natural or artificial stones ;
 - acid bricks, fire bricks, plastic bricks, cements bricks or bricks made of any other refractory material laid by hand or by a pneumatic or mechanical method ;
 - tiles made of refractory material ;
 - blocks of gypsum, concrete or glass, blocks of composite materials, blocks of lightweight aggregates for walls or partitions, anticorrosive tiles ;
- the installation of silos made of concrete staves.

This unit does not refer to :

- jointing, aligning, anchoring and grouting work done by manufacturers of pre-cast concrete structural or architectural elements ;
- cleaning work using sand blasting, steam jet or pressurized water ;
- work related to the installation of slope blocks or pavers ;
- work related to the installation of marble or granite tile flooring ;
- the installation of curtain walls made of masonry elements ;
- form work prior to the installation of silos made of concrete staves.

An employer classified under this unit can also be classified under exceptional units 80020 and 90010.

80150	Glass work ; glazing work	14.01	13.26
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This unit refers to work related to :

- the preparation and installation of glasswork and glazing such as :
 - the cutting and polishing of glass ;
 - the cutting and assembly of aluminium ;
 - the installation of doors, windows and glazing ;
 - the installation of entrances or show windows made from metal or glass parts
 - the installation of curtain walls ;
 - the installation of atriums, skylights and other similar works

This unit does not refer to :

- preparatory or manufacturing work done in a workshop other than on the work site.

An employer classified under this unit can also be classified under exceptional units 80020 and 90010.

Unit Number	Unit Title	General Rate	Special Rate
80160	Millwright works ; boilermaking work ; plumbing and pipefitting work ; pipe insulation work ; work related to mechanized transit systems	7.07	6.55

This unit refers to work related to :

- millwright works such as the installation, repair, maintenance, adjustment, assembly, dismantling and handling of machinery other than production machinery ;
- the making of templates for this machinery ;
- the installation, repair and maintenance of garage doors, whether mechanized or not ;
- boilermaking related to machinery other than production machinery and related to the construction, maintenance and repair of steam generators, boilers, tanks or other similar equipment ;
- the installation, alteration, modification, repair and maintenance of :
 - plumbing systems such as :
 - piping, fixtures, accessories and other fittings needed to supply these systems with fluids ;
 - piping, fixtures, accessories and other fittings used for drainage, run-off and ventilation of traps in these systems ;
 - heating and combustion systems such as :
 - piping, fixtures, accessories and other fittings needed to distribute fluids or heat ;
 - fire protection and localized fire protection systems, such as :
 - piping, fixtures, accessories and other fittings used to prevent and fight fires ;
- insulation, whether it is carried out by spraying or by any other method, such as :
 - thermal insulation of any new or existing piping system ;
 - thermal insulation of radiators, furnaces, boilers, tanks and any other similar device ;
- the installation, alteration, modification, repair and maintenance of mechanized transit systems, composed of devices, accessories and other apparatuses such as :
 - elevators, freight elevators, escalators, permanent swing scaffolds, slope hoists, dumbwaiters, removable platforms on a theatre stage, moving sidewalks and other similar devices generally used or which may be used to transport persons, objects or materials.

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.

This unit does not refer to :

- the construction of metal tanks other than for boiler systems and that are installed by a metal structure installer (ex. oil tanks, water towers) ;
- the installation of metal ducts for heating, ventilation and air conditioning systems ;
- the laying of bricks used in boiler walls ;

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> • the installation of internal insulation of ventilation and other ducts done by tinsmiths when installing said ducts ; • installation work related to pre-insulated ventilation ducts ; • cleaning using sandblasting ; • work related to millwright works such as the installation, repair, maintenance, adjustment, setting up, dismantling and handling of production machinery as well as the making of templates for this machinery ; • the installation and operation by an employer of a temporary freight elevator as part of the carrying out by this employer of work not referred to in this unit ; • the installation of temporary swing scaffolds. <p data-bbox="285 596 940 646">An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>		
80170	Electrical work	6.23	5.73
	<p data-bbox="285 727 642 750">This unit refers to work related to :</p> <ul style="list-style-type: none"> • the installation, alteration, modification, repair and maintenance of electrical installations for lighting, heating and motive force purposes, including in all cases wires, cables, conduits, accessories and electrical devices that are part of the actual installation and, being related to the connection of the installation to the public or municipal utility network, which point of connection is on the wall of the building that is nearest to the public utility line ; • the installation of lightening rods and unit heaters ; • electrical hook-up of a building. <p data-bbox="285 1048 566 1071">This unit does not refer to :</p> <ul style="list-style-type: none"> • construction work on energy distribution and transforming stations done by electrical contractors ; • electrical work done by energy distribution and transforming station construction contractors ; • installation work related to alarm, security, control or electronic equipment systems ; • street lamp installation work along roads as well as traffic light installation work. <p data-bbox="285 1336 940 1387">An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>		
80180	Sheet metal work	10.37	9.74
	<p data-bbox="285 1471 642 1494">This unit refers to work related to :</p> <ul style="list-style-type: none"> • sheet metal having a maximum thickness of 10 gauge (iron, copper, aluminium, stainless steel) and all metal or electrometallurgical materials, vinyl and other metal- or plastic-based materials such as : 		

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> • the marking out, manufacture and installation, on the work site and on the job, of all sorts of metal objects, in sheets; • the assembly and repair of ventilation, air conditioning and hot air heating duct systems and any conduit system to remove various materials such as chips, fumes, smoke or dust, the installation of internal insulation with respect to these systems and the installation of prefabricated devices; • the installation of prefabricated metal objects such as shelves, lockers, screens, ceilings, fire barriers, and ceiling and wall coverings; • the installation, by a tinsmith, of prefabricated devices such as air conditioners, fans, heat pumps, air exchangers as well as the installation of mechanized elements associated with these systems, when done at the same time as the installation of ducts or conduits. <p>This unit does not refer to work related to :</p> <ul style="list-style-type: none"> • work related to outdoor cladding in metal sheets or clapboard of all types, installation and repair of all types of roofing; • preparatory and manufacturing work done in the workshop other than on the work site; • work related to the installation of gutters. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>		
80190	Installation of electronic equipment, alarm or control systems	2.14	1.77
	<p>This unit refers to work related to :</p> <ul style="list-style-type: none"> • the installation, alteration, modification, repair and maintenance of intercom, public address, synchronous clock, visual, aural or oral signaling, telephony, closed-circuit television, access card or surveillance systems; • the installation, alteration, modification, repair and maintenance of electrical or pneumatic control, and instrumentation systems related to heating, air conditioning, ventilation and air removal; • the installation, alteration, modification, repair and maintenance of electrical systems or pneumatic control systems, quantity measurement and calibration systems on a variety of industrial production machinery; • the installation, alteration, modification, repair and maintenance of burglar and fire alarm systems; • the sale, installation and repair of safety locks; • the testing, adjustment and stabilizing of air circulation and distribution systems. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>		

Unit Number	Unit Title	General Rate	Special Rate
80200	Refrigeration work, air conditioning work	5.06	4.60
	This unit refers to work related to :		
	<ul style="list-style-type: none"> • the installation, alteration, modification, repair and maintenance of refrigeration systems having a capacity of at least 1/4 h.p. including piping, units, accessories and other fittings needed for the distribution of fluids and the production of cold by these systems ; • the installation of machines for air conditioning and refrigeration systems. 		
	This unit does not refer to :		
	<ul style="list-style-type: none"> • the insulation of refrigeration and air conditioning systems ; • the testing, adjustment and stabilizing of air circulation and distribution systems ; • the installation of metal ducts for air conditioning systems ; • the installation, alteration, modification, repair and maintenance of instrumentation and control systems related to heating, air conditioning and ventilation. 		
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.		
80230	Landscaping work	9.00	8.41
	This unit refers to :		
	<ul style="list-style-type: none"> • landscaping work such as : <ul style="list-style-type: none"> • the installation of interlocking blocks or interlocking stones ; • the installation of sod ; • site preparation work ; • the planting of trees and shrubs ; • light earthwork ; • the erection of low walls, stairs, etc. ; • the maintenance of slopes alongside roads ; • the installation of outdoor underground pipes to water the lawn or for decorative lighting systems. 		
	This unit does not refer to :		
	<ul style="list-style-type: none"> • excavation and earthwork done with heavy machinery ; • paving work ; • snow removal ; • the installation of septic tanks and septic beds. 		
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.		

Unit Number	Unit Title	General Rate	Special Rate
80240	Cleaning using sandblasting, steam jet or pressurized water	27.64	26.46
	This unit refers to work related to : <ul data-bbox="285 354 940 485" style="list-style-type: none"> • the cleaning, preparation, restoration or finishing of a building surface, a civil engineering work, a tank, machinery or industrial equipment using sandblasting, steam jet, pressurized water, soda water or recoverable abrasive beads ; • the whitewashing of buildings using a jet. <p data-bbox="285 516 564 539">This unit does not refer to :</p> <ul data-bbox="285 569 863 620" style="list-style-type: none"> • work involving sandblasting, steam jet or pressurized water done at the employer's workshop. <p data-bbox="285 646 940 697">An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>		
80250	Ornamental building metal work	17.92	17.05
	This unit refers to work related to : <ul data-bbox="285 835 976 987" style="list-style-type: none"> • building metal work such as the tracing out, cutting, preparation and assembly of any metal part, including outdoor and indoor stairs, handrails, fences, gates, canopies, cellar doors and inspection holes, all types of wire fencing ; coal chutes, vault doors, fire doors, industrial doors, partitions, rails and balconies. <p data-bbox="285 1017 564 1041">This unit does not refer to :</p> <ul data-bbox="285 1071 892 1148" style="list-style-type: none"> • preparatory and manufacturing work done in workshops other than on the work site or on the job ; • installation of all other types of fences. <p data-bbox="285 1175 940 1225">An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>		
80260	Installation of scaffolds	15.26	14.47
	This unit refers to work related to the installation and dismantling of all types of scaffolds. <p data-bbox="285 1390 564 1413">This unit does not refer to :</p> <ul data-bbox="285 1444 943 1521" style="list-style-type: none"> • the installation of a freight elevator ; • work related to the installation, dismantling and maintenance of permanent swing scaffolds. <p data-bbox="285 1548 940 1598">An employer classified under this unit can also be classified under the exceptional units 80020 and 90010.</p>		

SCHEDULE 2**RATES PERTAINING TO THE FINANCING OF JOINT SECTOR-BASED ASSOCIATIONS FOR THE YEAR 2003**

	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	0,07
The transportation equipment and machinery industries sector	0,06
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 2003**

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 2003 at \$6.00 per trainee.

The amount provided under section 313 of the Act is fixed for the year 2003 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.