

## 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 that the Commission de la santé et de la sécurité du travail, at its meeting of 19 September 2003, adopted the Regulation amending the Regulation respecting the classification of employers, statement of wages and the rates of assessment.

In accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), the draft regulation was published on page 2027 in the *Gazette officielle du Québec* of 2 July 2003 with a notice that it would be adopted by the Commission, with or without amendments, upon the expiry of 45 days following the publication of that notice.

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, statement of wages and the rates of assessment\*

Act respecting industrial accidents and occupational diseases  
(R.S.Q., c. A-3.001, s. 454, 1st para., ss. 4.3, 5, 5.1, 6 and 8.1)

**1.** The Regulation respecting the classification of employers, the statement of wages and the rates of assessment is amended in section 7 by adding, at the end, the following:

\* The latest amendments to the Regulation respecting the classification of employers, the statement of wages and the rates of assessment passed by the Commission de la santé et de la sécurité du travail by its resolution A-73-97 of October 16, 1997 (1997, *G.O.* 2, 6847) were made by the Regulation amending the Regulation respecting the classification of employers, the statement of wages and the rates of assessment passed by the Commission by its resolution A-44-02 of September 19, 2002 (2002, *G.O.* 2, 6858). For previous amendments, see the "Table of Amendments and Summary Index", Éditeur officiel du Québec 2003, up-to-date as of March 1 2003.

"For the application of the first paragraph, the support activities for an activity contemplated by a unit do not constitute various kinds of activities.

If the employer does not meet the condition stipulated in subsection 3 of the first paragraph, the Commission classifies him under the unit for which the rate of assessment is the highest among those that correspond to the activities that he carries on."

**2.** Section 8 of this regulation is replaced by the following:

"**8.** When several employers form a related group within the meaning of sections 17 to 21 of the Taxation Act (R.S.Q., c. I-3) and when one employer of this group furnishes administrative or management services mainly to another employer of the same group, the Commission classifies the employer, for all of his administrative or management activities, in the same manner as the other employer."

**3.** Section 12 of this regulation is amended by inserting "12.1," after the words, "with the exception of sections".

**4.** This regulation is amended by inserting after the heading Division 2 of Chapter 4 the following section:

"**12.1** The statement of the insurable wages of the workers made by the employer under this chapter must reflect faithfully his activities and be based on verifiable data.

To this end, an employer belonging to a category determined in Schedule 4 must draw up the documents stipulated in said schedule in accordance with the rules stipulated therein."

**5.** Sections 18 and 19 of this regulation are replaced by the following:

"**18.** An employer who cannot distribute between several units all or part of the insurable wages earned by a worker during a period in the year on the basis of verifiable data must state the insurable wages or the portion thereof that he cannot so distribute in respect of the unit, among those units, for which the rate is the highest."

**19.** The employer who does not comply with the obligation of drawing up a document in accordance with section 12.1 and Schedule 4 reports all of the insurable wages of his workers in respect of the unit, among those under which he is classified, for which the rate is the highest.

The employer who does not include a worker in a document that he is required to draw up pursuant to section 12.1 and Schedule 4 must report the insurable wages of that employee for that year in respect of the unit, among those under which he is classified, for which the rate is the highest.”

**6.** Schedules 1, 2 and 3 of this regulation are respectively replaced by schedules 1, 2 and 3 appended to the present regulation.

**7.** This regulation is amended by adding after Schedule 3, Schedule 4 appended to this regulation.

**8.** This regulation comes into force beginning in the 2004 assessment year, and Schedules 1, 2 and 3, replaced by section 6, are applicable to the 2004 assessment year.

## SCHEDULE 1

### CLASSIFICATION UNITS AND RATES OF ASSESSMENT FOR THE YEAR 2004

#### Specific classification rule

1. The Commission does not take into account the condition stated in paragraph 3 of section 7 for purposes of classifying an employer under more than one of the 80030 to 80260 units.

#### Classification Units and Assessment Rates for 2004 - 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	6.50	6.01
10020	Raising hog, sheep, goat, grain-fed and milk-fed heavy calves	5.08	4.64
10030	Raising, catching and caging poultry ; raising fur-bearing animals ; raising earthworms ; raising rabbits ; pisciculture ; apiculture	4.19	3.77
10040	Field-crop farming ; fruit or vegetable farming ; ornamental plant cultivation ; mushroom production ; Christmas tree farming ; maple syrup production ; tobacco production ; reforestation plant cultivation ; operating a peat bog	6.09	5.62
	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 the operation of a peat bog :		
	<ul style="list-style-type: none"> <li>• The manufacture of peat-based products.</li> </ul>		
11010	Inshore or offshore fishing ; underwater diving services	11.07	10.46

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.

Unit Number	Unit Title	General Rate	Special Rate
13110	Operating a ferrous metal mine  This unit refers to:  <ul style="list-style-type: none"> <li>• the operation of a ferrous metal mine.</li> </ul> This unit also refers to:  <ul style="list-style-type: none"> <li>• the pelletization of iron ore;</li> <li>• the concentration of ores referred to under this unit.</li> </ul> This unit does not refer to:  <ul style="list-style-type: none"> <li>• the refining or primary production of metals.</li> </ul>	1.28	0.94
13120	Operating a non-ferrous metal mine ; operating a salt or diamond mine  This unit refers to:  <ul style="list-style-type: none"> <li>• the operation of non-ferrous metal mines for such substances as gold, silver, copper, nickel, niobium, zinc or platinum ;</li> <li>• the operation of the following mineral mines : <ul style="list-style-type: none"> <li>• salt ;</li> <li>• diamonds.</li> </ul> </li> </ul> This unit also refers to:  <ul style="list-style-type: none"> <li>• the concentration of the ores referred to under this unit.</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>• the production of gold or silver bullion.</li> </ul> This unit does not refer to:  <ul style="list-style-type: none"> <li>• the melting and refining of non-ferrous metals.</li> </ul>	8.06	7.54
13130	Operating an asbestos mine  This unit refers to the operation of an asbestos mine.  This unit also refers to the concentration of asbestos ore.	4.43	4.01
13140	Operating a crushed or freestone quarry ; operating a sandpit or a gravel pit ; operating an industrial or structural mineral mine	6.31	5.84

Unit Number	Unit Title	General Rate	Special Rate
	<p>This unit refers to:</p> <ul style="list-style-type: none"> <li>• the operation of a crushed or freestone quarry for such materials as limestone, shale, granite or slate;</li> <li>• the operation of a sandpit or a gravel pit;</li> <li>• the operation of an industrial or structural mineral mine for such substances as talc, quartz, pearlite, vermiculite or mica.</li> </ul> <p>This unit also refers to:</p> <ul style="list-style-type: none"> <li>• clay quarries;</li> <li>• the crushing and grinding of stone;</li> <li>• the manufacture of agricultural limestone.</li> </ul> <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"> <li>• drilling and blasting work.</li> </ul> <p>This unit does not refer to:</p> <ul style="list-style-type: none"> <li>• the manufacture of freestone products.</li> </ul>		
13150	Core drilling for ore prospecting	8.07	7.55
	<p>This unit refers to core drilling for ore prospecting when carried out by an employer other than the operator of the mine.</p>		
13160	Sinking mine shafts; drilling declines, drilling mining roads or raising; drifting ore	14.86	14.15
	<p>This unit refers to:</p> <ul style="list-style-type: none"> <li>• the sinking of mine shafts.</li> </ul> <p>This unit refers to the following activities when carried out by an employer other than the operator of the mine:</p> <ul style="list-style-type: none"> <li>• drilling declines, drilling mining roads or raising;</li> <li>• drifting ore.</li> </ul> <p>This unit also refers to:</p> <ul style="list-style-type: none"> <li>• drilling oil or natural gas wells.</li> </ul>		

Unit Number	Unit Title	General Rate	Special Rate
14010	Forestry operations	14.28	13.59
	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>		
	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>• 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>		
	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):		
	<ul style="list-style-type: none"> <li>• measuring wood;</li> <li>• marking trees in the forest;</li> <li>• forest surveys.</li> </ul>		
	<b>An employer classified under this unit can also be classified under the exceptional units 34410, 34420, 90010 and 90020</b>		
14020	Forestry development	9.35	8.79
	This unit refers to:		
	<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>		
	This unit also refers to:		
	<ul style="list-style-type: none"> <li>• line cutting.</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, 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):</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>		
14030	<p>Tree work This unit refers to:</p> <ul style="list-style-type: none"> <li>• control of vegetation in the rights-of-way of energy distribution networks or telecommunications networks;</li> <li>• trimming, topping or cutting of trees and shrubs;</li> <li>• felling of pre-determined trees outside the forest;</li> <li>• stumping;</li> <li>• chipping outside the forest;</li> <li>• tree and shrub surgery;</li> <li>• bracing work.</li> </ul> <p>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:</p> <ul style="list-style-type: none"> <li>• fighting of diseases and insects affecting trees and shrubs;</li> <li>• fertilization and treatment of trees and shrubs;</li> <li>• planting and transplanting of trees and shrubs.</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>	24.72	23.74

#### Classification Units and Assessment Rates for 2004 - 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	8.02	7.49
20020	Slaughtering poultry or rabbits; dressing, processing or canning poultry or rabbits	8.60	8.06

<b>Unit Number</b>	<b>Unit Title</b>	<b>General Rate</b>	<b>Special Rate</b>
20030	Preparing or processing fish, including canning	7.11	6.62
20040	Processing, canning or freezing fruits or vegetables; preparing natural casings for delicatessen	5.14	4.70
20050	Operating a dairy work; water bottling, with or without distribution; manufacturing and delivering blocks of natural or artificial ice	2.69	2.31
20060	Flour mill	5.39	4.94
20070	Processing meat unfit for human consumption or abattoir waste	2.59	2.22
20080	Grain milling	3.88	3.47
20090	Manufacturing bakery, pastry or biscuit products, with or without distribution	4.77	4.33
20100	Processing cane or beet sugar; manufacturing confectionery	3.03	2.64
20110	Roasting and blending coffee; packing tea; roasting almonds	3.27	2.88
20120	Manufacturing potato chips	2.81	2.43
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	4.14	3.73
20140	Manufacturing soft drinks, with or without distribution	2.01	1.65
20150	Distillery; manufacturing wine or cider	1.46	1.12
20160	Brewing beer, with or without distribution; manufacturing malt	2.06	1.71
20170	Manufacturing tobacco products	0.85	0.53
21010	Manufacturing tires or rubber treads for tires	2.67	2.29
21020	Manufacturing adhesive tape or damper mats and rug underlays; manufacturing clothing or industrial parts or cellular products made of rubber	3.72	3.31
21030	Manufacturing foamed or expanded plastic products; wholesaling foam rubber	2.99	2.61
21040	Manufacturing plastic pipes or pipe fittings	3.93	3.52
21050	Manufacturing plastic film and sheeting; manufacturing plastic bags	3.94	3.53
21060	Manufacturing stratified or reinforced plastic products, except boats; manufacturing plastic products, not specified in other units	3.85	3.44

<b>Unit Number</b>	<b>Unit Title</b>	<b>General Rate</b>	<b>Special Rate</b>
22010	Leather tanning ; custom-dressing furs ; wholesaling raw hides or skins	8.33	7.80
22020	Manufacturing footwear ; shoe repairing ; manufacturing footwear parts except rubber parts	3.15	2.76
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	2.73	2.36
22050	Manufacturing fibres or yarn from artificial or synthetic material ; texturizing yarn	2.66	2.29
22060	Manufacturing thread or yarn, without weaving	2.75	2.37
22070	Weaving textiles other than carpets ; recycling textile waste ; preparing cotton-wool or flock	2.36	1.99
22080	Manufacturing knitted fabrics	3.93	3.52
22090	Manufacturing carpets	3.04	2.65
22100	Manufacturing textile products, not specified in other units ; manufacturing zippers or umbrellas	4.34	3.92
22110	Finishing textiles ; steam shrinking of fabrics	3.31	2.91
22120	Manufacturing first-aid products	1.86	1.51
22140	Manufacturing clothing or clothing accessories, not specified in other units	2.72	2.34
22150	Knitting clothing or accessories, including assembling	2.23	1.87
22160	Manufacturing ladies undergarments and swimsuits	2.89	2.51
23050	Manufacturing in a shop custom woodwork to be attached to a structure ; mass production of wooden cabinets	5.53	5.08

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:

- manufacture of solid wood panels ;
- manufacture of wooden objects by lathe work ;
- covering of cabinet doors.

This unit does not refer to the installation of manufactured products.



<b>Unit Number</b>	<b>Unit Title</b>	<b>General Rate</b>	<b>Special Rate</b>
23060	Manufacturing wooden doors or windows  This unit does not refer to the installation of manufactured products.	3.56	3.16
23070	Manufacturing wooden roof trusses or laminated wood framework  This unit does not refer to the installation of manufactured products.	6.80	6.31
23090	Manufacturing wooden or metal coffins or frames ; manufacturing pipe organs, pianos or other musical instruments	4.77	4.34
23120	Manufacturing miscellaneous wooden goods, not specified in other units  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>• covering of mouldings.</li> </ul> This unit does not refer to the installation of manufactured products.	5.93	5.46
24010	Manufacturing metal furniture or fixtures	4.73	4.30
24020	Manufacturing custom wooden furniture in a workshop ; manufacturing wooden furniture for electronic equipment or wooden cases for musical instruments  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 panels.</li> </ul>	9.84	9.26
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  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>• covering of panels.</li> </ul>	3.34	2.94
24040	Mass production of wooden furniture or furniture frames, with or without upholstering	5.16	4.72

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>• manufacture of solid wood panels ;</li> <li>• manufacture of wooden objects by lathe work ;</li> <li>• covering of panels.</li> </ul>		
25410	<p>Manufacturing prefabricated wooden houses, house panels or mobile homes</p>	8.05	7.53
	<p>An employer classified under this unit may also be classified under exceptional unit 90010.</p>		
26050	<p>Printing ; reprography ; binding ; manufacturing paper or paperboard office supplies</p>	2.43	2.06
	<p>This unit refers to:</p> <ul style="list-style-type: none"> <li>• printing, whether artisanal or commercial, using all types of processes, such as offset, digital, serigraphy, flexographic printing, ink jet, lithography, print transfer, rotogravure or hot stamping and on any support, in particular paper, paperboard, plastic or balloons ;</li> <li>• reprography ;</li> <li>• binding, whether artisanal or commercial, and the other finishing operations such as gilding or embossing ;</li> <li>• the manufacture of paper or paperboard office supplies, such as writing pads, note pads, forms, folders, order books, index cards, labels, envelopes, continuous feed forms, exercise booklets, rolls of paper for cash registers, mobile sheet separators, agendas or sheets for ring binders.</li> </ul>		
	<p>This unit also refers to:</p> <ul style="list-style-type: none"> <li>• the manufacture of paperboard or vinyl-covered paperboard ring binders or photo albums ;</li> <li>• the assembly of sample catalogues such as wallpaper, carpets, hair or paint shades ;</li> <li>• the restoration of books ;</li> <li>• the manufacture of folding boxes made out of non-corrugated paperboard ;</li> <li>• the transformation of paper into wrapping paper or wallpaper.</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:</p> <ul style="list-style-type: none"> <li>• design when this employer does not publish the printed product ;</li> <li>• plate preparation service for printing.</li> </ul>		

Unit Number	Unit Title	General Rate	Special Rate
	This unit does not refer to : <ul style="list-style-type: none"> <li>the printing done by the workers of an employer as part of the manufacturing of a product referred to under another unit.</li> </ul>		
27020	Manufacturing steel castings (steel foundry); lead or lead alloys rolling, casting or extruding	8.29	7.76
27030	Manufacturing steel; processing steel by rolling and forging using ferrous metal produced in the same building	2.83	2.45
27040	Manufacturing titanium slag and pig iron; manufacturing metal powder, steel pipe or tubing; manufacturing ferro-alloys	3.04	2.66
27050	Manufacturing iron castings (cast-iron foundry)	3.94	3.53
27060	Primary manufacturing of aluminum	1.24	0.90
27070	Electrolytic refining of copper or zinc and processing of their by-products	1.95	1.59
27080	Aluminum and aluminum alloys rolling	1.35	1.01
27090	Extruding aluminum, copper or their alloys	1.72	1.37
27110	Non-ferrous metal pressurized casting; non-ferrous metal casting; manufacturing aluminum or light alloy automobile parts	4.33	3.91
28090	Hot drawing of metals; extruding of ferrous metals; manufacturing of products made from wire or metal rods produced in the same building	3.93	3.52
	This unit refers to : <ul style="list-style-type: none"> <li>the hot drawing, through a die, of metal rods or bars to produce wire rod;</li> <li>the manufacture by extrusion of forms using ferrous metals such as rods;</li> <li>the manufacture of products such as cables, springs, nails, fencing made out of wire or metal rods that are produced in the same building.</li> </ul>		
	This unit also refers to : <ul style="list-style-type: none"> <li>the cold drawing, through a die, of metal produced in the same building;</li> <li>the manufacture of welding electrodes;</li> <li>the insulation of electric or communication wires and cables when the metal wire is produced in the same building.</li> </ul>		
30030	Manufacturing aircraft parts by microfusion with casting	3.63	3.23

<b>Unit Number</b>	<b>Unit Title</b>	<b>General Rate</b>	<b>Special Rate</b>
31110	Refining crude petroleum; manufacturing petroleum and coal products, not specified in other units	1.16	0.83
32010	Manufacturing industrial inorganic chemical products, not specified in other units	1.60	1.26
32020	Manufacturing industrial organic chemical products or other chemical products, not specified in other units	1.85	1.50
32030	Manufacturing plastics or synthetic resins	3.65	3.25
32040	Manufacturing pharmaceutical products or drugs	0.94	0.61
32050	Manufacturing paint, varnish, printing ink, adhesives or coatings	2.66	2.29
32060	Manufacturing soap or cleaning products	3.52	3.12
32070	Manufacturing toiletries	2.60	2.23
32080	Manufacturing ammunition	1.09	0.76
32090	Manufacturing explosives	3.94	3.53
33010	Assembling watches or clocks; operating an optical laboratory; manufacturing gold, silver or plated jewellery or ware; manufacturing orthopedic devices; assembling cartridges or cassettes	1.58	1.24
33020	Manufacturing wooden or metal sporting goods or gymnasium equipment; assembling plastic or metal toys; manufacturing and repairing bicycles	3.47	3.08
33030	Manufacturing, installing or repairing commercial signs	7.28	6.78
33040	Assembling trophies or miscellaneous wooden, plastic, fiberglass or concrete products; manufacturing rubber pads, plaster goods, wax products, trophy parts or foundry models; handicrafts	2.99	2.61
33050	Manufacturing buttons, snap fasteners, needles, emblems, medals, pencils or pens	1.97	1.61
33060	Manufacturing vinyl tiles and vinyl linoleum; manufacturing heat-insulating products for piping	1.50	1.15
	This unit does not refer to the installation of manufactured products.		
34010	Sawmill	7.32	6.82
	This unit refers to:		
	<ul style="list-style-type: none"> <li>the operation of a stationary or mobile sawmill.</li> </ul>		

Unit Number	Unit Title	General Rate	Special Rate
	<p>This unit also refers to:</p> <ul style="list-style-type: none"> <li>• planing ; making wood chips outside the forest ;</li> <li>• the manufacturing of shingles, laths, veneer or plywood.</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:</p> <ul style="list-style-type: none"> <li>• measuring wood ;</li> <li>• drying wood ; treating wood by the pulverization of paraffin or hot wax.</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>		
34030	<p>Manufacturing wooden pallets or containers used to handle or transport merchandise ; manufacturing wooden fences</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> <li>• the manufacture and assembly of wooden pallets, containers and fences ;</li> <li>• the manufacture of the components of wooden pallets, containers and fences ;</li> <li>• repairing and recycling wooden pallets and containers ;</li> <li>• the manufacture of wooden reels.</li> </ul> <p>This unit does not refer to :</p> <ul style="list-style-type: none"> <li>• the manufacture of decorative wooden containers ;</li> <li>• the installation of fences.</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>	8.83	8.28
34050	<p>Drying wood ; treating wood</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> <li>• drying wood ;</li> <li>• treating wood, whether or not pressurized, using chemicals such as pentachlorophenol (PCP), creosote, chromium-copper-arsenic (CCA) or ammonium-copper-arsenic (ACA) ;</li> <li>• treating wood by an industrial process such as the application of paint, stain or varnish.</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>	5.31	4.86

Unit Number	Unit Title	General Rate	Special Rate
34060	Manufacturing solid wood panels	4.10	3.69
	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	1.95	1.60
	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	3.48	3.08
	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, cellulose fibre insulation, 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> <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> </ul>		

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> <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, aluminum, 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>		
Exceptional unit 34410	<p>Bulk transport</p> <p>This unit refers to the employer who uses the services of workers who carry out, as truckers, bulk transporting such as the transport of bark, chips, logs, long logs, gravel or other similar materials.</p> <p>This unit also refers to the loading of wood done by the trucker when he carries out this task as part of his transport activities.</p>	6.47	5.99
Exceptional unit 34420	<p>transport other than bulk</p> <p>This unit refers to the employer who uses the services of workers who carry out, as truckers, transport other than bulk transporting such as the transport of lumber or paper.</p>	6.37	5.89
35010	<p>Manufacturing freestone products</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> <li>• the manufacture of freestone products such as grave monuments, furniture, slabs or curbs. Freestone refers to such stones as granite, marble or slate.</li> </ul> <p>This unit also refers to :</p> <ul style="list-style-type: none"> <li>• the cutting, grinding, shaping or finishing of freestone.</li> </ul>	8.26	7.73

Unit Number	Unit Title	General Rate	Special Rate
	<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"> <li>• stone engraving.</li> </ul> <p>This unit does not refer to :</p> <ul style="list-style-type: none"> <li>• handicrafts ;</li> <li>• the installation referred to under units 80030 to 80260.</li> </ul>		
35020	<p>Manufacturing ready-mixed concrete ; manufacturing asphalt</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> <li>• the operation of a stationary or mobile ready-mixed concrete manufacturing plant ;</li> <li>• the operation of a stationary or mobile asphalt manufacturing plant.</li> </ul> <p>This unit also refers to :</p> <ul style="list-style-type: none"> <li>• the delivery of ready-mixed concrete ;</li> <li>• the mixing and bagging of sand-cement, cold asphalt or dry concrete ;</li> <li>• the manufacture of monolithic refractory products.</li> </ul> <p>This unit does not refer to :</p> <ul style="list-style-type: none"> <li>• the pumping of concrete ;</li> <li>• the operation of a quarry ;</li> <li>• cement, concreting and paving work as well as the installation of manufactured products.</li> </ul>	4.97	4.53
35030	<p>Manufacturing concrete products</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> <li>• the manufacture of concrete products, whatever their composition, such as pipes, bricks or blocks ;</li> <li>• the manufacture of concrete structural or architectural elements.</li> </ul> <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"> <li>• the manufacture of ready-mixed concrete.</li> </ul> <p>This unit does not refer to :</p> <ul style="list-style-type: none"> <li>• the installation of manufactured products.</li> </ul>	7.33	6.82



Unit Number	Unit Title	General Rate	Special Rate
35040	Transforming and finishing glass	5.14	4.69
	This unit refers to:		
	<ul style="list-style-type: none"> <li>• the transformation of flat glass into in particular tempered, curved or rolled glass;</li> <li>• the manufacture of cut glassware products such as aquariums, glass doors without framing or tables;</li> <li>• the manufacture of decorative glass products;</li> <li>• the manufacture of stained glass;</li> <li>• the manufacture of mirrors;</li> <li>• glass or mirror work such as cutting, polishing, bevelling, drilling, frosting, sanding or engraving;</li> <li>• the manufacture of sealed glass units.</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>• serigraphy on glass.</li> </ul>		
	This unit does not refer to:		
	<ul style="list-style-type: none"> <li>• handicrafts;</li> <li>• the installation referred to under units 80110 or 80150;</li> <li>• the collecting and recycling of glass.</li> </ul>		
35050	Manufacturing clay-based products; manufacturing glass; manufacturing cement; manufacturing lime; manufacturing refractory products; manufacturing gypsum panels	3.20	2.81
	This unit refers to:		
	<ul style="list-style-type: none"> <li>• the manufacture of products such as sanitary ware, tiles, table articles or electrical insulators that are clay based or involve similar materials such as porcelain, terracotta, ceramics or earthenware;</li> <li>• the manufacture of glass such as flat glass, hollow glass or glass microbeads from silica sand or recycled glass;</li> <li>• the manufacture of cement;</li> <li>• the manufacture of lime;</li> <li>• the manufacture of refractory products such as brick, tiles or blocks;</li> <li>• the manufacture of gypsum panels.</li> </ul>		
	This unit also refers to:		
	<ul style="list-style-type: none"> <li>• the manufacture of charcoal or activated charcoal;</li> <li>• the manufacture of synthetic olivines;</li> <li>• the manufacture of expanded perlite or exfoliated vermiculite;</li> <li>• the manufacture of mica powder;</li> <li>• the manufacture of grindstone using bonded abrasives;</li> <li>• the manufacture of mineral fibre such as fiberglass or rock fibre.</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>• the manufacture of monolithic refractory products ;</li> <li>• the transformation of mineral fibres into products such as bulk insulation or mattresses ;</li> <li>• the manufacture of joint compound.</li> </ul> <p>This unit does not refer to :</p> <ul style="list-style-type: none"> <li>• the manufacture of ready-mixed concrete ;</li> <li>• the manufacture of agricultural limestone ;</li> <li>• handicrafts ;</li> <li>• the operation of pottery cafés ;</li> <li>• the operation of a quarry ;</li> <li>• the manufacture of wire and textiles made out of mineral fibre ;</li> <li>• the installation of manufactured products.</li> </ul>		
36050	<p>Manufacturing metal products by stamping, machining or forging</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> <li>• sheet metal work by mechanical processes such as : moulding, die stamping, stamping and cutting to manufacture products other than machines or equipment ;</li> <li>• the use of dies to transform a piece of metal, in particular to lengthen it, crush it or drill it ;</li> <li>• the heat-assisted forging of metal parts other than machines or equipment ;</li> <li>• the manufacture by tooling of metal parts other than machines or equipment.</li> </ul> <p>This unit also refers to :</p> <ul style="list-style-type: none"> <li>• the manufacture of screws, nuts, bolts and rivets ;</li> <li>• the manufacture of metal powder products including sintering operations ;</li> <li>• the manufacture by tooling of aircraft parts ;</li> <li>• the manufacture and refurbishing of jacks ;</li> <li>• the manufacture of industrial moulds and dies by tooling ;</li> <li>• the manufacture of ball bearings, roller bearings and needle bearings ;</li> <li>• the refurbishing of parts for automobiles such as brakes, transmissions or steering parts, in particular by the following operations : <ul style="list-style-type: none"> <li>• the disassembly of used parts and their refurbishing, in particular by tooling ;</li> <li>• the assembly of components to obtain a refurbished part ;</li> </ul> </li> <li>• the refurbishing of diesel engines and automobile vehicle engines ;</li> <li>• the manufacture of brakes and their components ;</li> <li>• the manufacture of non-mechanized hand tools ;</li> <li>• the sharpening of tools ;</li> <li>• reconditioning by using a metal spray gun.</li> </ul>	3.80	3.40

Unit Number	Unit Title	General Rate	Special Rate
	<p>This unit also refers to the preparatory work and manufacturing prior to the work referred to under unit 80180 carried out in the workshop elsewhere than on the work site or on the job. If the employer is classified under both units 80130 and 80180, and if over 50% of the insurable wages earned with respect to activities referred to in these two units are referred to with respect to unit 80130, this preparatory work is then referred to under unit 80130.</p> <p>This unit does not refer to :</p> <ul style="list-style-type: none"> <li>• the manufacture of industrial moulds made out of cast iron ;</li> <li>• the refurbishing of vehicle parts when the part is disassembled from or mounted on the vehicle by workers of the employer ;</li> <li>• the manufacture on the work site or on the job of gutters, pipes or other products from metal sheets ;</li> <li>• the installation referred to under units 80030, 80130 and 80180 ;</li> <li>• the manufacture of synthetic bearing housings by casting ;</li> <li>• the manufacture of metal boxes, cabinets and tubs when this manufacturing is done by the workers of an employer as part of the manufacturing by this employer of products referred to under another unit ;</li> <li>• the manufacture of brake components by casting ;</li> <li>• the manufacture in a foundry of products referred to under this unit ;</li> <li>• the preparatory work for the work referred to under 80130.</li> </ul>		
36060	<p>Manufacturing metal wire products</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> <li>• the manufacture by cold drawing of metal wire using machine wire that is not produced in the same building, whether or not the employer has the wire undergo other operations, for example to insulate it ;</li> <li>• the insulation of electric or communication wires and cables, when the metal wire or optical fibre is not produced in the same building ;</li> <li>• the manufacture of products such as cables, springs, nails, fences made out of wire or metal rods that are not produced in the same building.</li> </ul> <p>This unit also refers to :</p> <ul style="list-style-type: none"> <li>• the manufacture of reinforcement mesh ;</li> <li>• the operation of a bending yard elsewhere than on the work site or on the job.</li> </ul> <p>This unit does not refer to :</p> <ul style="list-style-type: none"> <li>• the manufacture of wire or metal rod products by tooling or forging ;</li> <li>• the installation referred to under units 80030, 80100 and 80170.</li> </ul>	3.07	2.68

Unit Number	Unit Title	General Rate	Special Rate
	An employer who manufactures furniture or furnishings that are composed of both metal wire and other materials, and an employer who manufactures both furniture or furnishings made out of metal wire and furniture and furnishings made out of other materials are classified under unit 24010 for these activities.		
36070	Manufacturing doors and windows made out of metal, shopwindows, hothouses made out of metal, metal garage doors ; manufacturing architectural products by cutting and assembling metal extrusions and tubular metal ; manufacturing doors and panels of refrigerated rooms ; manufacturing banisters, fences and railings made out of aluminum	4.37	3.94
	This unit refers to :		
	<ul style="list-style-type: none"> <li>• the manufacture of metal doors with or without windowpanes and windows such as : <ul style="list-style-type: none"> <li>• residential doors and windows ;</li> <li>• doors and windows for office buildings, commercial, industrial or institutional establishments ;</li> <li>• patio-doors ;</li> <li>• folding doors and gates for commercial and public buildings ;</li> <li>• doors and windows for transportation equipment ;</li> </ul> </li> <li>• the manufacture of the following products when they are made out of metal : sills, door and window frames, screens, mouldings and trims ;</li> <li>• the assembly of screens ;</li> <li>• the manufacture of shopwindows, wall curtains, skylights, venting windows, solariums, atria, bus shelters and gatehouses ;</li> <li>• the manufacture of metal hothouses ;</li> <li>• the manufacture of metal garage doors, metal hangar doors, metal rolling doors and metal curtains made of embossed curved or flat slats ;</li> <li>• the manufacture of architectural products by cutting and assembling metal extrusions and tubular metal with or without the incorporation of glass, fabric or fiberglass sheet such as : <ul style="list-style-type: none"> <li>• canopies ;</li> <li>• shelters ;</li> <li>• residential or commercial portal frames ;</li> </ul> </li> <li>• the manufacture of doors and panels of refrigerated rooms ;</li> <li>• the manufacture of banisters, with or without glass, fences and railings in aluminum.</li> </ul>		
	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>• the cutting of glass ;</li> <li>• the manufacture of sealed glass units ;</li> <li>• the manufacture of metal sheathing boards ;</li> <li>• the manufacture of sills, door frames or window frames made out of wood</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>• the manufacture of doors and windows made out of wood or PVC covered with metal ;</li> <li>• the installation referred to under units 80110, 80130, 80150 and 80160 ;</li> <li>• the manufacture of fabrics and sewing work ;</li> <li>• the manufacture of hybrid wood/aluminum or PVC/aluminum windows ;</li> <li>• the manufacture of outdoor metal siding ;</li> <li>• the manufacture of ornamental iron products ;</li> <li>• the manufacture in a foundry of products referred to under this unit ;</li> <li>• the manufacture by extrusion of forms such as extruded shapes.</li> </ul>		
36080	<p>Painting in the workshop of metal products ; plating and heat treatment of metals in the workshop</p> <p>This unit refers to the following work when done in the workshop, elsewhere than on the work site or on the job :</p> <ul style="list-style-type: none"> <li>• the application on metal products of dry or liquid paint by spraying or other processes, including painting by electrostatic process ;</li> <li>• the coating and plating of metal products, including the plating of precious metals ;</li> <li>• the heat treatment of metals and metal products.</li> </ul> <p>This unit also refers to the following work when done in the workshop, elsewhere than on the work site or on the job :</p> <ul style="list-style-type: none"> <li>• protective coating by using a metal spray gun ;</li> <li>• the enameling of metal products ;</li> <li>• the polishing of metal ;</li> <li>• the sandblasting of metal ;</li> <li>• the plating and heat treatment of airplane parts.</li> </ul> <p>This unit does not refer to :</p> <ul style="list-style-type: none"> <li>• vehicle body repair and painting work ;</li> <li>• the application of rust-proofing and paint sealant to vehicles.</li> </ul>	5.47	5.02
36090	<p>Manufacturing metal framing elements ; manufacturing ornamental iron products ; operating a stationary welding workshop ; manufacturing scaffolding</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> <li>• the manufacture of metal framing elements, from structural steel plates and shapes that are not manufactured by the employer ;</li> <li>• the manufacture of self-bracing building sections made of steel and the assembly of these sections in the workshop ;</li> <li>• the manufacture of ornamental iron products ;</li> <li>• the operation of a stationary welding workshop ;</li> <li>• the manufacture of scaffolding.</li> </ul>	8.12	7.60

Unit Number	Unit Title	General Rate	Special Rate
	<p>This unit also refers to:</p> <ul style="list-style-type: none"> <li>• the manufacture of parts of silos made out of metal ;</li> <li>• artisanal forging ;</li> <li>• aluminothermic welding ;</li> <li>• the manufacture of leaf springs ;</li> <li>• the manufacture of metal light poles with or without the assembly of the components ;</li> <li>• the manufacture of parts of ships, boats and barges made out of metal other than in a shipyard.</li> </ul> <p>This unit does not refer to :</p> <ul style="list-style-type: none"> <li>• the operation of a mobile welding unit ;</li> <li>• the installation referred to under units 69960, 80060, 80080, 80160, 80250 and 80260 ;</li> <li>• the manufacture of products on the work site or on the job ;</li> <li>• the manufacture of moulded metal light poles.</li> </ul> <p><b>An employer classified under this unit can also be classified under exceptional units 90010 and 80020.</b></p>		
36100	<p>Manufacturing farm machines and equipment ; manufacturing heavy equipment ; manufacturing trucks without the assembly of the power train ; manufacturing trailers</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> <li>• the manufacture of farm machines and equipment ;</li> <li>• the manufacture of heavy equipment for construction, for mining, for petroleum and oil development, for logging and for road maintenance ;</li> <li>• the manufacture and installation of trailer bodies, boxes, tanks or other equipment, without the assembly of the power train on vehicles such as : <ul style="list-style-type: none"> <li>• garbage trucks ;</li> <li>• dump trucks ;</li> <li>• fire trucks ;</li> <li>• commercial trucks ;</li> <li>• ice melters and abrasive spreaders ;</li> <li>• tanker trucks ;</li> <li>• tow trucks ;</li> <li>• armored cars ;</li> </ul> </li> <li>• the manufacture of trailers such as : <ul style="list-style-type: none"> <li>• flatbed trailers whether covered or not ;</li> <li>• trailers for the transport of automobiles ;</li> <li>• dump trailers ;</li> <li>• tank trailers ;</li> <li>• utility trailers ;</li> <li>• deck platform semi-trailers.</li> </ul> </li> </ul>	4.60	4.17

Unit Number	Unit Title	General Rate	Special Rate
	<p>This unit also refers to:</p> <ul style="list-style-type: none"> <li>• the manufacture of non-domestic snow blowers;</li> <li>• the manufacture of blades of graders and snow plows;</li> <li>• the manufacture of buckets of mechanical shovels, loaders, backhoes;</li> <li>• the manufacture of mechanized grapples and skidding scissors;</li> <li>• the manufacture and repair of locomotives and freight cars;</li> <li>• the adaptation of road vehicles for use on rails;</li> <li>• the manufacture of off-road heavy vehicles;</li> <li>• the manufacture of metal containers, including Roll-off systems;</li> <li>• the manufacture of garbage compactors;</li> <li>• the manufacture of aerial baskets, with or without the manufacture of baskets;</li> <li>• the manufacture of stalls, cages and paddocks using tubular metal;</li> <li>• the manufacture of forklifts.</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:</p> <ul style="list-style-type: none"> <li>• the manufacture of forks, picks and hitches for heavy equipment;</li> <li>• the manufacture of farm ventilation systems.</li> </ul> <p>This unit does not refer to:</p> <ul style="list-style-type: none"> <li>• the manufacture in a foundry of products referred to under this unit;</li> <li>• the manufacture of farm buildings;</li> <li>• the manufacture of wooden floors for trailers by an employer who does not manufacture trailers;</li> <li>• the manufacture of reinforced plastic baskets by an employer who does not manufacture the aerial basket;</li> <li>• the rewinding of electric motors of locomotives;</li> <li>• the manufacture of truck boxes made out of reinforced plastic;</li> <li>• the manufacture of silos;</li> <li>• the manufacture of wire mesh containers.</li> </ul>		
36110	Manufacturing boilers and metal tanks; manufacturing machines and heavy industrial equipment	4.85	4.42
	<p>This unit refers to:</p> <ul style="list-style-type: none"> <li>• the manufacture of boilers and metal tanks.</li> </ul> <p>This unit refers to the manufacture of the following machines and heavy industrial equipment:</p> <ul style="list-style-type: none"> <li>• industrial dust extractors, cyclones and heat exchangers;</li> <li>• machines and equipment for the paper industry;</li> <li>• machines and equipment for the sawmill industry;</li> <li>• machines and equipment for the mining industry;</li> <li>• machines and equipment for the primary iron industry.</li> </ul>		

Unit Number	Unit Title	General Rate	Special Rate
	<p>This unit also refers to the manufacture of the following machines and heavy equipment :</p> <ul style="list-style-type: none"> <li>• industrial stacks made out of metal ;</li> <li>• machines and industrial equipment for wastewater and drinking water treatment ;</li> <li>• overhead cranes, hoists, monorails and winches ;</li> <li>• bridge or mounted cranes ;</li> <li>• turbines.</li> </ul> <p>This unit also refers to the following activities when done by the workers of an employer in the carrying out by this employer of the activities referred to under this unit :</p> <ul style="list-style-type: none"> <li>• the manufacture of industrial fans and centrifugal blowers ;</li> <li>• the manufacture and assembly of industrial piping other than on the work site or on the job.</li> </ul> <p>This unit does not refer to :</p> <ul style="list-style-type: none"> <li>• the manufacture of cast iron boilers ;</li> <li>• the installation referred to under units 80080, 80140 and 80250 ;</li> <li>• the manufacture of products on the work site or on the job ;</li> <li>• the manufacture in a foundry of products referred to under this unit.</li> </ul>		
36120	<p>Manufacturing heating, ventilation, air conditioning and refrigeration equipment ; manufacturing home appliances ; manufacturing or assembling electric lighting fittings ; manufacturing pumps and compressors</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> <li>• the manufacture of heating equipment, such as : <ul style="list-style-type: none"> <li>• unit heaters ;</li> <li>• solar energy heaters ;</li> <li>• burners ;</li> <li>• water heaters ;</li> <li>• furnaces ;</li> <li>• electric radiators ;</li> <li>• heat pumps ;</li> <li>• metal fireplaces ;</li> <li>• wood stoves ;</li> </ul> </li> <li>• the manufacture of ventilation equipment, such as : <ul style="list-style-type: none"> <li>• commercial and industrial exhaust fans ;</li> <li>• household fans ;</li> <li>• air-air heat exchangers ;</li> <li>• air supply units ;</li> <li>• electronic filters ;</li> </ul> </li> <li>• the manufacture of air conditioning equipment, such as : <ul style="list-style-type: none"> <li>• air conditioners ;</li> <li>• humidifiers ;</li> <li>• dehumidifiers ;</li> </ul> </li> </ul>	3.34	2.94



Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> <li>• the manufacture of refrigeration equipment such as :               <ul style="list-style-type: none"> <li>• refrigerated counters and show cabinets ;</li> <li>• refrigeration equipment for coolers or refrigerated warehouses ;</li> </ul> </li> <li>• the manufacture of appliances, such as :               <ul style="list-style-type: none"> <li>• refrigerators and freezers for the home ;</li> <li>• ranges for the home ;</li> <li>• dishwashers for the home ;</li> <li>• washers and dryers for the home ;</li> <li>• vacuum cleaners ;</li> <li>• suction hoods for the home ;</li> <li>• carpet cleaning machines ;</li> <li>• floor cleaning machines ;</li> </ul> </li> <li>• the manufacture of electric lighting fittings, other than lamp poles for non-residential use ;</li> <li>• the assembly of electric lighting fittings, including electric and solar energy light poles ;</li> <li>• the manufacture of pumps and compressors.</li> </ul> <p>This unit also refers to :</p> <ul style="list-style-type: none"> <li>• the manufacture of automatic distributing machines ;</li> <li>• the manufacture of refrigerated fountains and water coolers ;</li> <li>• the manufacture of household drinking water treatment equipment ;</li> <li>• the manufacture or repair of automobile radiators ;</li> <li>• the manufacture of sprayers ;</li> <li>• the manufacture of pressure washer equipment ;</li> <li>• the manufacture of tanning beds.</li> </ul> <p>This unit does not refer to :</p> <ul style="list-style-type: none"> <li>• the manufacture of equipment only requiring sheet metal work without the assembly of electrical or mechanical components, such as roof fans or chimney stacks ;</li> <li>• the manufacture of heavy industrial refrigeration equipment requiring the assembly of pipes ;</li> <li>• the manufacture in a foundry of products referred to under this unit ;</li> <li>• the manufacture of non-electric lighting fittings ;</li> <li>• glass work in the manufacture of electric lighting fittings ;</li> <li>• the moulding of metal in the manufacture of electric lighting fittings ;</li> <li>• the manufacture of lamp shades ;</li> <li>• the installation referred to under units 69960, 80030 to 80260 ;</li> <li>• the manufacture of equipment for farm spraying or dusting ;</li> <li>• the manufacture of thermostats ;</li> <li>• the repair of radiators when the radiator is mounted on or removed from the vehicle by the workers of the employer.</li> </ul>		
36130	<p>Manufacturing commercial kitchen appliances and equipment ; manufacturing machines and equipment for the food, pharmaceutical and cosmetics industry ; manufacturing machines and equipment for the maple products industry ; manufacturing machine-tools for working metal and woodworking ; manufacturing machines and equipment for the rubber, plastic, furniture and lumber industry</p>	3.27	2.88

Unit Number	Unit Title	General Rate	Special Rate
	<p>This unit refers to:</p> <ul style="list-style-type: none"> <li>• the manufacture of commercial kitchen appliances and equipment such as :               <ul style="list-style-type: none"> <li>• cooking appliances, stoves and ovens ;</li> <li>• food warming appliances ;</li> <li>• dishwashers ;</li> </ul> </li> <li>• the manufacture of machines and equipment for the food industry, such as :               <ul style="list-style-type: none"> <li>• bakery product machines and equipment ;</li> <li>• bottling machines and equipment ;</li> <li>• slaughterhouse machines and equipment ;</li> <li>• brewery machines and equipment ;</li> </ul> </li> <li>• the manufacture of machines and equipment for the pharmaceutical and cosmetics industry ;</li> <li>• the manufacture of machines and equipment for the maple products industry ;</li> <li>• the manufacture of machine tools for working metal or woodworking ;</li> <li>• the manufacture of machines and equipment for the rubber, plastic, furniture or lumber industry.</li> </ul> <p>This unit also refers to :</p> <ul style="list-style-type: none"> <li>• the manufacture of machines and equipment for mobile sawmills ;</li> <li>• the manufacture of assembly lines ;</li> <li>• the manufacture of packaging machines ;</li> <li>• the manufacture of mechanized hand tools ;</li> <li>• the manufacture of snow blowers for the home.</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 :</p> <ul style="list-style-type: none"> <li>• the manufacture of dies ;</li> <li>• the manufacture and assembly of industrial piping elsewhere than on the work site or on the job.</li> </ul> <p>This unit does not refer to :</p> <ul style="list-style-type: none"> <li>• the manufacture of tanks ;</li> <li>• the installation referred to under units 80080 and 80250 ;</li> <li>• the manufacture of products on the work site or on the job ;</li> <li>• the manufacture in the foundry of products referred to under this unit.</li> </ul>		
36140	<p>Manufacturing and refurbishing transformers ; manufacturing electric motors, generators, alternators, generating sets ; rewiring of electric motors, alternators and starters</p>	2.73	2.35

Unit Number	Unit Title	General Rate	Special Rate
	<p>This unit refers to:</p> <ul style="list-style-type: none"> <li>• the manufacture and refurbishing of power, switchboard and voltage transformers ;</li> <li>• the manufacture of electric motors ;</li> <li>• the manufacture of generators ;</li> <li>• the manufacture of alternators ;</li> <li>• the manufacture of generating sets ;</li> <li>• the rewiring of electric motors, alternators and starters.</li> </ul> <p>This unit also refers to:</p> <ul style="list-style-type: none"> <li>• the manufacture of high-power condensers ;</li> <li>• the manufacture of ignitions ;</li> <li>• the manufacture of starters ;</li> <li>• the manufacture of solenoids ;</li> <li>• the manufacture of bus-bars ;</li> <li>• the manufacture of accumulators and batteries.</li> </ul> <p>This unit does not refer to :</p> <ul style="list-style-type: none"> <li>• the rewiring of electric motors, alternators and starters on the work site or on the job ;</li> <li>• the installation referred to under unit 80060.</li> </ul>		
36150	<p>Manufacturing computer hardware and peripherals, telephone and communication hardware, audio-video hardware, electric switching and connection devices, electric and electronic parts and components, control and measurement instruments panels, measurement instruments, electric and electronic controls</p>	1.08	0.75
	<p>This unit refers to:</p> <ul style="list-style-type: none"> <li>• the manufacture of computer hardware and peripherals, such as : <ul style="list-style-type: none"> <li>• computers ;</li> <li>• peripherals installed inside or outside the computer such as monitors, keyboards, mice, joysticks, storage devices, disk drives and printers ;</li> <li>• automatic bank tellers ;</li> <li>• sales terminals ;</li> <li>• bar code readers ;</li> <li>• data entry terminals ;</li> <li>• video lottery machines ;</li> </ul> </li> <li>• the manufacture of telephone and communication hardware, such as : <ul style="list-style-type: none"> <li>• telephones ;</li> <li>• telephone consoles and exchanges ;</li> <li>• radio-broadcasting and television broadcasting hardware ;</li> <li>• traditional or wireless communication hardware and systems ;</li> <li>• alarm and intercom equipment ;</li> <li>• satellite communication hardware ;</li> <li>• telecommunication antennas ;</li> </ul> </li> </ul>		

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> <li>• the manufacture of audio-video material, such as :               <ul style="list-style-type: none"> <li>• speakers ;</li> <li>• amplifiers ;</li> <li>• televisions ;</li> </ul> </li> <li>• the manufacture and assembly of electronic components, such as :               <ul style="list-style-type: none"> <li>• connectors and other connection elements ;</li> <li>• the manufacture of chips and microprocessors ;</li> <li>• the manufacture of printed circuit laminates ;</li> <li>• the manufacture of printed circuit board assembly units ;</li> </ul> </li> <li>• the manufacture of semiconductors ;</li> <li>• the manufacture of connection and switching equipment, such as :               <ul style="list-style-type: none"> <li>• circuit breakers ;</li> <li>• switches ;</li> </ul> </li> <li>• the manufacture of auxiliary electric parts and components for transformers and connection devices such as lightening arrestors, breakers, relays, electric fuses ;</li> <li>• the manufacture of application transformers ;</li> <li>• the manufacture of light and fluorescent ballasts ;</li> <li>• the manufacture of application condensers ;</li> <li>• the manufacture of electrical distribution devices, such as :               <ul style="list-style-type: none"> <li>• electrical connectors ;</li> <li>• switches ;</li> <li>• toggles ;</li> </ul> </li> <li>• the manufacture of electric light bulbs ;</li> <li>• the manufacture of sealed-beam automobile headlights and other lights for automobile vehicles ;</li> <li>• the manufacture of navigation and guidance instruments, such as :               <ul style="list-style-type: none"> <li>• aerial navigation instruments ;</li> <li>• maritime navigation instruments ;</li> </ul> </li> <li>• the manufacture of electric or electronic medical equipment ;</li> <li>• the manufacture of devices and hardware comprising electronic computers for integrated control and command purposes ;</li> <li>• the manufacture of industrial electronic components ;</li> <li>• the manufacture of control panels ;</li> <li>• the manufacture of industrial process automatization or robotization systems ;</li> <li>• the manufacture of analysis and measurement instruments and devices.</li> </ul>		
	<p>This unit also refers to :</p>		
	<ul style="list-style-type: none"> <li>• the manufacture of battery chargers ;</li> <li>• the assembly of traffic lights.</li> </ul>		
	<p>This unit does not refer to :</p>		
	<ul style="list-style-type: none"> <li>• the installation referred to under units 69960 and 80030 to 80260 ;</li> <li>• the manufacture of machines, devices or equipment controlled by a device or system, the manufacturing of which is referred to under this unit ;</li> <li>• the manufacture in the foundry of products referred to in this unit.</li> </ul>		

<b>Unit Number</b>	<b>Unit Title</b>	<b>General Rate</b>	<b>Special Rate</b>
36160	<p>Manufacturing aircraft</p> <p>This unit refers to:</p> <ul style="list-style-type: none"> <li>the manufacture of aircraft.</li> </ul> <p>This unit also refers to:</p> <ul style="list-style-type: none"> <li>the manufacture of the following parts for aircraft : ailerons, wings, landing gear, fuselage, gas turbines ;</li> <li>the manufacture and overhauling of aircraft engines ;</li> <li>major modifications to aircraft systems or equipment ;</li> <li>mechanical maintenance and refurbishing of aircraft when done by an employer other than an air carrier.</li> </ul>	0.92	0.59
36170	<p>Shipbuilding in a shipyard</p> <p>This unit refers to:</p> <ul style="list-style-type: none"> <li>the building, repairing, transforming and modifying in a shipyard of ships such as : dredge scows, commercial fishing boats, passenger lines, ferries, ice-breakers ;</li> <li>manufacturing parts of ships and barges in a shipyard.</li> </ul> <p>This unit also refers to:</p> <ul style="list-style-type: none"> <li>vessel refitting and boiling out services in a shipyard ;</li> <li>the building, repairing, transformation and modification of drilling platforms.</li> </ul>	10.63	10.04
36180	<p>Manufacturing boats outside shipyards</p> <p>This unit refers to:</p> <ul style="list-style-type: none"> <li>the manufacture and repair, by the manufacturer and outside shipyards, of boats such as : <ul style="list-style-type: none"> <li>yachts ;</li> <li>pontoons for pleasure ;</li> <li>fishing boats ;</li> <li>sailboats ;</li> <li>canoes and rowboats ;</li> <li>kayaks, pedal-boats and windsurf boards.</li> </ul> </li> </ul> <p>This unit does not refer to:</p> <ul style="list-style-type: none"> <li>the manufacture of life rafts and canoes made of rubber.</li> </ul>	6.24	5.76
36190	<p>Manufacturing snowmobiles, personal watercraft, recreational all-terrain vehicles, motorcycles and motorized golf carts ; manufacturing tricycle scooters ; manufacturing and refurbishing passenger coaches for rail and subway transportation</p>	1.26	0.93

Unit Number	Unit Title	General Rate	Special Rate
36200	Manufacturing buses, ambulances, trucks with the assembly of the power train, trailers, camping tent trailers, caravans and motorized trailers	3.04	2.65
	This unit refers to:		
	<ul style="list-style-type: none"> <li>• the manufacture of the following vehicles : <ul style="list-style-type: none"> <li>• buses and motor coaches</li> <li>• ambulances ;</li> <li>• trucks with assembly of the power train ;</li> </ul> </li> <li>• the manufacture of trailers ;</li> <li>• the manufacture of tent-trailers ;</li> <li>• the manufacture of caravans and motorized trailers.</li> </ul>		
	This unit also refers to:		
	<ul style="list-style-type: none"> <li>• the adaptation of vehicles for handicapped persons ;</li> <li>• the manufacture of extended body limousines</li> <li>• the conversion of buses or trucks ;</li> <li>• the interior fitting of trucks and panel trucks ;</li> <li>• the manufacture of motor homes.</li> </ul>		
	This unit does not refer to :		
	<ul style="list-style-type: none"> <li>• the installation of interior fitting elements on light duty trucks done by a merchant ;</li> <li>• the manufacture of worksite trailers and other mobile shelters.</li> </ul>		
36210	Manufacturing on an assembly line of automobiles and light trucks with the assembly of the power train	1.99	1.63

**Classification Units and Assessment Rates for 2004 - Sector : Transportation and storage**

Unit Number	Unit Title	General Rate	Special Rate
53020	Wrapping or packing service with or without marketing	5.37	4.92
55010	Air transportation ; services related to air transportation	2.38	2.02
	This unit refers to:		
	<ul style="list-style-type: none"> <li>• the transportation by air of persons or merchandise such as : <ul style="list-style-type: none"> <li>• air transportation whether or not according to a fixed schedule ;</li> <li>• transportation of letters, documents or parcels by air ;</li> <li>• tourism or recreational air transportation ;</li> <li>• air ambulances ;</li> </ul> </li> <li>• services related to air transportation such as : <ul style="list-style-type: none"> <li>• operating an airport ;</li> <li>• aircraft rentals ;</li> <li>• loading and unloading of aircraft ;</li> <li>• aircraft inspection and maintenance other than aircraft mechanics ;</li> </ul> </li> </ul>		

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> <li>• mechanical maintenance and refurbishing of aircraft when done by an air carrier;</li> <li>• passenger transfer service;</li> <li>• replenishing;</li> <li>• reception and baggage transfer service;</li> <li>• air traffic controller service;</li> <li>• de-icing of planes.</li> </ul> <p>This unit also refers to:</p> <ul style="list-style-type: none"> <li>• spreading and dispersing of products by air;</li> <li>• aerial surveillance;</li> <li>• aerial surveying;</li> <li>• aerial photography and mapping;</li> <li>• aerial advertising;</li> <li>• aerial collection of geophysical data;</li> <li>• flying schools;</li> <li>• skydiving schools.</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:</p> <ul style="list-style-type: none"> <li>• storage services;</li> <li>• maintenance of landing strips.</li> </ul>		
55020	Maritime and rail transport; services related to maritime and rail transport	3.73	3.33
	<p>This unit refers to:</p> <ul style="list-style-type: none"> <li>• transportation of passengers or merchandise by water, such as: <ul style="list-style-type: none"> <li>• maritime transport whether or not according to a fixed schedule;</li> <li>• tourism or recreational maritime transport;</li> </ul> </li> <li>• services related to maritime transport such as: <ul style="list-style-type: none"> <li>• towing and docking boats;</li> <li>• barge or platform towing service;</li> <li>• installation and maintenance of maritime markers;</li> <li>• maritime piloting services;</li> <li>• operating port facilities;</li> </ul> </li> <li>• rail transport of passengers and merchandise such as: <ul style="list-style-type: none"> <li>• rail transport whether or not according to a fixed schedule;</li> <li>• tourism or recreational rail transport;</li> </ul> </li> <li>• services related to rail transport, such as: <ul style="list-style-type: none"> <li>• brush and snow removal along railway tracks;</li> <li>• cleaning rail cars;</li> <li>• loading and unloading rail cars;</li> <li>• merchandise stowage service related to rail transport;</li> <li>• operating a railway station.</li> </ul> </li> </ul>		

Unit Number	Unit Title	General Rate	Special Rate
	<p>This unit also refers to:</p> <ul style="list-style-type: none"> <li>• towing and wood collection services on water using boats;</li> <li>• boat with crew rental services;</li> <li>• operating a lock.</li> </ul> <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 the maritime transport activity or services related to the operation of port facilities:</p> <ul style="list-style-type: none"> <li>• loading and unloading of ships or trucks.</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:</p> <ul style="list-style-type: none"> <li>• storage services;</li> <li>• mechanical maintenance.</li> </ul> <p>This unit does not refer to:</p> <ul style="list-style-type: none"> <li>• the services offered in a marina;</li> <li>• the building and repairing of rail lines;</li> <li>• whitewater tourism services.</li> </ul>		
55030	Loading or unloading boats	6.85	6.36
	<p>This unit refers to:</p> <ul style="list-style-type: none"> <li>• the loading of boats;</li> <li>• the unloading of boats.</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:</p> <ul style="list-style-type: none"> <li>• loading and unloading rail cars or trucks;</li> <li>• maritime stowage.</li> </ul>		
55040	Transportation of passengers by road	2.33	1.97
	<p>This unit refers to:</p> <ul style="list-style-type: none"> <li>• transportation of passengers in a motor coach or a bus whether or not according to a fixed schedule;</li> <li>• school bus transportation;</li> <li>• adapted transportation;</li> <li>• tourism or recreational transportation in a motor coach or bus;</li> <li>• transportation of passengers in a taxi or limousine;</li> <li>• transportation in a minibus.</li> </ul>		



Unit Number	Unit Title	General Rate	Special Rate
	<p>This unit also refers to:</p> <ul style="list-style-type: none"> <li>• subway transportation ;</li> <li>• shuttle services.</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 :</p> <ul style="list-style-type: none"> <li>• the operation of a call centre ;</li> <li>• mechanical maintenance ;</li> <li>• the operation of a bus terminal.</li> </ul>		
55050	Transport of merchandise by road	6.37	5.89
	<p>This unit refers to the transport of merchandise by road when done using any type of truck, except for dump trucks.</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>• mechanical maintenance ;</li> <li>• storage services.</li> </ul>		
55060	Moving services	17.20	16.43
	<p>This unit refers to:</p> <ul style="list-style-type: none"> <li>• the moving of used goods by truck.</li> </ul> <p>This unit also refers to:</p> <ul style="list-style-type: none"> <li>• the transport of works of art by truck ;</li> <li>• the moving of used institutional or commercial material by truck ;</li> <li>• the moving of institutional or commercial furniture.</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 :</p> <ul style="list-style-type: none"> <li>• mechanical maintenance ;</li> <li>• storage services ;</li> <li>• packing and unpacking.</li> </ul>		
55070	Transport by dump truck ; snow removal	6.47	5.99
	<p>This unit refers to:</p> <ul style="list-style-type: none"> <li>• transport by dump truck ;</li> <li>• snow removal using a vehicle.</li> </ul>		

Unit Number	Unit Title	General Rate	Special Rate
	<p>This unit also refers to:</p> <ul style="list-style-type: none"> <li>• spreading ice melters and abrasives;</li> <li>• removal of construction or demolition waste by the Roll Off container system, with or without the rental of the related containers.</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:</p> <ul style="list-style-type: none"> <li>• mechanical maintenance;</li> <li>• storage services.</li> </ul> <p>The employer classified under this unit for the dump truck transport activity cannot also be classified under unit 13140 except where at least one of his workers only performs tasks related to the activities referred to under this latter unit.</p>		
55080	Storage services	4.63	4.20
	<p>This unit refers to:</p> <ul style="list-style-type: none"> <li>• the storage of miscellaneous merchandise;</li> <li>• refrigerated storage.</li> </ul> <p>This unit also refers to the following activities when not done by the workers of an employer as part of the carrying out by this employer of activities referred to under another unit:</p> <ul style="list-style-type: none"> <li>• the loading and unloading of trucks;</li> <li>• the handling of wood in a wood yard.</li> </ul> <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"> <li>• logistics services, notably labeling, packaging, break of load, control and management of stocks.</li> </ul> <p>This unit does not refer to:</p> <ul style="list-style-type: none"> <li>• rental of storage spaces without handling.</li> </ul>		
55090	Messenger or delivery services	4.43	4.00
	<p>This unit refers to:</p> <ul style="list-style-type: none"> <li>• messenger services or services related to the delivery of letters, documents, small parcels or objects weighing less than 40 kilograms.</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>• transport by air of letters, documents or small parcels ;</li> <li>• transport of letters, documents or small parcels between warehouses, sorting or distribution centres ;</li> <li>• mechanical maintenance ;</li> <li>• storage services.</li> </ul>		

#### Classification Units and Assessment Rates for 2004 - 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	0.77	0.44
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	1.16	0.83
60030	Cable television service ; installing radio or television antennas ; radio, television or cable connection work	2.31	1.94
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	1.43
60060	Operating a golf course	2.08	1.72
60070	Operating a ski centre ; operating a snowmobile club	4.64	4.22
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	1.47	1.13
61010	Generating and distributing electric power	0.85	0.53
61020	Operating a water distribution centre, a steam distribution centre or a natural gas distribution centre ; operating and maintaining a gas or an oil pipeline	1.13	0.80
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	5.89	5.43

<b>Unit Number</b>	<b>Unit Title</b>	<b>General Rate</b>	<b>Special Rate</b>
61040	Garbage collection	12.49	11.84
62010	Transporting milk and cream ; wholesaling dairy products ; wholesale or retail distribution of dairy products	3.71	3.31
62020	Wholesaling fruit, vegetables or fish	3.88	3.47
62030	Wholesaling meat and meat products	5.35	4.90
62040	Wholesaling meat, including cutting up and carving	8.00	7.48
62050	Wholesaling bakery or pastry products or distributing those products, wholesale or retail ; retailing imported specialties, dietetic or natural food, delicatessen, pastries or seafood products	3.59	3.19
62060	Wholesaling food, not specified in other units	3.74	3.33
62070	Wholesaling carbonated beverages or water ; distributing carbonated beverages or water, wholesale or retail ; wholesaling beer	4.68	4.25
62090	Wholesaling toiletries or drug sundries	1.13	0.79
62110	Operating a grocery store	2.47	2.10
62120	Operating a convenience store with or without gasoline sales	2.21	1.85
62130	Operating a grocery-butcher shop	2.96	2.58
62140	Operating a butcher shop	5.26	4.82
62150	Making and retailing bakery or pastry products	3.68	3.28
62160	Fruit and vegetables retail business	2.27	1.91
62170	Alcoholic beverages retail business	1.56	1.21
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	1.05	0.72
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	1.95	1.59
	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	1.53	1.19

<b>Unit Number</b>	<b>Unit Title</b>	<b>General Rate</b>	<b>Special Rate</b>
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.	4.09	3.68
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	1.30	0.96
63050	Wholesaling or retailing lumber or building supplies ; wholesaling or retailing firewood, coal or charcoal	5.38	4.93
63060	Wholesaling doors, windows, exterior siding or garage equipment  This unit does not refer to the installation of a sold product.	4.21	3.80
63070	Wholesaling or repairing farm or garden implements or equipment	2.50	2.13
63080	Wholesaling, leasing or repairing heavy equipment ; leasing materials 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.	4.46	4.03
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.	2.90	2.52
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.	1.68	1.33
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.	1.85	1.50
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	0.95	0.62

<b>Unit Number</b>	<b>Unit Title</b>	<b>General Rate</b>	<b>Special Rate</b>
	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.		
63130	Wholesaling industrial or commercial scales ; wholesaling or retailing kitchen cabinets ; retailing doors or windows	2.54	2.17
	This unit does not refer to installation of a sold product.		
64020	Vulcanizing ; wholesaling and retailing tires or tubes, with or without repair or installation	5.93	5.47
64030	Wholesaling transportation equipment or equipment parts ; wholesaling or retailing new, reconditioned or used automobile parts or accessories	1.64	1.30
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	2.16	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	3.57	3.17
64060	Operating a service station with or without self-service ; operating an automatic car wash ; washing and cleaning motor vehicles and trucks	3.82	3.42
64070	Retailing gasoline, with or without service	2.06	1.70
64090	Repairing motor vehicles, motor vehicle parts or industrial machinery parts, not specified in other units ; motor vehicle towing service	5.23	4.78
64100	Operating an automobile bodywork repair shop ; application of rust-proofing and paint sealants to automobile vehicles	8.36	7.83
64110	Retailing and installing motor vehicle mufflers ; repairing and installing motor vehicle suspension parts	6.91	6.42
64120	Reclaiming and wholesaling used automobile parts and accessories	5.40	4.95
65010	Retailing furniture, with or without household furnishings ; retailing household electrical appliances, with or without electronic appliances or household electrical furnishings ; repairing electrical home appliances ; retailing antique objects or furniture	3.56	3.16

<b>Unit Number</b>	<b>Unit Title</b>	<b>General Rate</b>	<b>Special Rate</b>
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	1.25	0.91
65030	Retailing floor coverings  This unit does not refer to the installation of a sold product.	2.99	2.61
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  The retailing of lighting fixtures does not refer to the installation of the sold product.	2.32	1.96
66020	Wholesaling and distributing petroleum products, with or without maintenance or installation of related facilities	3.36	2.96
66030	Wrecking automobiles; wholesaling metal waste  This unit does not refer to demolition other than that of automobiles or stripping for salvaging metal waste.	7.49	6.98
66040	Selling non-metallic waste  This unit does not refer to demolition or stripping for salvaging of non-metallic waste.	8.59	8.05
66050	Wholesaling or distributing newspapers, magazines, books or handbills; wholesaling paper or paper products	2.07	1.71
66060	Wholesaling animal feeds, fertilizers, grain or cereals; wholesaling tobacco products; grain elevator service	3.78	3.37
66070	Wholesaling games, toys, sporting goods and equipment; retailing, renting or leasing sporting goods and equipment, with or without service	1.33	1.00
66080	Wholesaling chemical products or cleaning products; wholesaling or maintaining chemical fire extinguishers	2.17	1.81
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	1.55	1.20

Unit Number	Unit Title	General Rate	Special Rate
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	1.91	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, development and printing of films ; wholesaling jewellery items or photography equipment and supplies	1.50	1.16
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	2.62	2.24
	This unit does not refer to landscaping.		
66150	Retailing lumber and building supplies with hardware	3.78	3.37
66160	Monuments and tombstones dealer ; undertaking services, with or without ambulance services ; operating a cemetery	1.98	1.62
66170	Wholesaling or retailing, installing or cleaning swimming pools ; constructing and installing in-ground pools	3.34	2.95
69960	Repairing, installing or maintaining production machinery ; operating a mobile welding unit	7.75	7.23
	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> <li>• operating a mobile welding unit.</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	0.58	0.26



<b>Unit Number</b>	<b>Unit Title</b>	<b>General Rate</b>	<b>Special Rate</b>
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	2.73	2.35
70040	Claims adjuster or assessor services ; operating a real estate agency ; information, survey or research services ; bailiff services ; typing services or other office services provided to businesses or individuals	0.90	0.58
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	0.92	0.60
71030	Leasing truckers services, driver-delivery persons, assistant delivery persons or movers	9.67	9.10
71040	Operating a marine agency ; International Air Transport or International aeronautical telecommunications association ; operating a press agency or advertising agency ; rental of advertising space on billboards, display boards and commercial signs ; drafting or practicing 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 services of computer personnel ; trustee in bankruptcy ; taxation services, income tax return preparation services ; graphic design services ; editing ; preparation of plates for printing	0.60	0.28

As for editing, this unit refers to :

- the edition or publication of products such as books, newspapers or magazines.

This unit does not refer to :

- printing or finishing edited or published products.

Unit Number	Unit Title	General Rate	Special Rate
71050	<p>Consulting engineer's services; 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; prospecting; geology work; geophysical survey services; manufacturing optical fibre</p> <p>Regarding forestry technician services, this unit refers to:</p> <ul style="list-style-type: none"> <li>• measuring wood;</li> <li>• marking trees in the forest;</li> <li>• protecting forests against insects and diseases;</li> <li>• forestry surveys.</li> </ul> <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, 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>	0.92	0.59
71060	Operating a security or an investigation agency	2.34	1.97
71070	Managing subsidiaries or branches outside Québec (head office)	0.63	0.31
71080	Leasing the services of handling laborer, wrappers, merchandise reception or expedition employees, warehouse employees, solderers or automobile mechanics or industrial machinery employees, technical installation or machinery maintenance personnel	11.06	10.46
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	3.28	2.89
72010	Sûreté du Québec services; detention services	3.33	2.94
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	1.23	0.89
72040	Provincial farm territory protection, agriculture, fisheries, feeding, natural resources services; services relating to construction workers	0.81	0.49
72060	Provincial recreation and sports program management services	1.20	0.87
72070	Transportation program management services	1.43	1.09

<b>Unit Number</b>	<b>Unit Title</b>	<b>General Rate</b>	<b>Special Rate</b>
72080	Managing, with service, a municipality or a municipal or an intermunicipal commission, a band council	1.73	1.38
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	0.85	0.52
73030	Operating a general hospital	1.07	0.74
73040	Operating a psychiatric hospital	1.74	1.39
73050	Operating a home-care and extended care centre; nursing services; leasing the services of nurses or auxiliary of nurses care and therapeutics	2.73	2.35
73060	Operating a drop-in centre; operating a rehabilitation centre for alcoholics or drug addicts; operating a social or community service agency; operating a health or social services promotion body	2.18	1.82
73070	Operating a rehabilitation centre for the physically handicapped or the socially maladjusted	1.83	1.48
73080	Operating a rehabilitation centre for the mentally handicapped	2.10	1.74
73100	Operating a local community service centre	1.22	0.89
73110	Child day-care centre	2.35	1.99
73120	Operating a sheltered workshop; operating a work rehabilitation centre	3.22	2.83
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	1.22	0.89
73140	Ambulance service	4.95	4.52
73150	University or vocational teaching services (except student trainees)	0.65	0.33
74010	Operating a hotel, a motel, a hotel-motel, a youth hostel, a student residence or a rooming house	3.27	2.88
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	2.76	2.38
74030	Operating a brasserie or a restaurant serving meals, without delivery	2.43	2.06
74040	Operating a brasserie or a restaurant serving meals, with delivery	2.55	2.18

<b>Unit Number</b>	<b>Unit Title</b>	<b>General Rate</b>	<b>Special Rate</b>
74050	Operating a cafeteria	3.27	2.88
74060	Take-out food services	2.83	2.45
74070	Operating a mobile canteen ; catering services	2.95	2.57
74080	Operating a tavern, a bar, a discotheque or a night club	2.28	1.92
75010	Operating a barber shop or a hairdressing salon ; operating a beauty salon	1.99	1.63
75020	Domestic-use laundry or dry-cleaning service ; clothing maintenance, pressing or repair service	3.82	3.42
75030	Operating an industrial laundry with or without linen rental service ; linen supply service, including washing	5.21	4.76
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	5.30	4.86
76010	Veterinary services ; artificial insemination services ; egg candling or grading service ; poultry sexing or debeaking ; operating a hatchery ; raising animals in laboratories	2.07	1.71
76020	Wholesaling or operating vending machines ; renting, leasing or operating coin-operated amusement machines, with or without service	2.34	1.98
76030	Operating animal-drawn vehicles ; wholesaling or auctioneering animals ; operating a racing or horse-rental stable ; operating a horseback-riding centre ; operating a zoo ; animal protection services ; raising or training pets ; animal lodging and care services not specified in other units	5.08	4.64
76040	Religious community	2.61	2.24
76050	Managing, with service, a parish fabric, a church or a diocese ; religious association or organization	1.50	1.15
76060	Joint sector-based occupational health and safety association ; association or organism, not specified in other units	0.80	0.48
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	4.22	3.80
	This unit does not refer to the installation of scaffolds.		
76080	Oil burner and furnace maintenance service ; chimney sweeping	7.17	6.67

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><b>Special classification rule</b></p> <p>An employer classified under this unit cannot also be classified under unit 71070.</p>	0.60	0.28
Exceptional unit 90020	<p>Salespersons or sales representatives</p> <p>This unit refers to:</p> <ul style="list-style-type: none"> <li>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.</li> </ul> <p>This unit does not refer to:</p> <ul style="list-style-type: none"> <li>Workers who handle or deliver merchandise other than samples used for sales purposes.</li> </ul> <p>Special classification rule:</p> <p><b>An employer classified under this unit cannot also be classified under unit 71070 or under unit 80020.</b></p>	0.91	0.58

#### Classification Units and Assessment Rates for 2004 - 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>	0.91	0.58

Unit Number	Unit Title	General Rate	Special Rate
	<p>This unit does not refer to :</p> <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> <p><b>Special classification rule</b></p> <p><b>An employer classified under this unit cannot also be classified under unit 71070 or under unit 90020.</b></p>		
80030	<p>Excavation work ; paving work ; assembly of fences ; installation of guardrails ; rental of cranes with operators</p> <p>This unit refers to work related to :</p> <ul style="list-style-type: none"> <li>• digging, moving, filling, compaction, leveling earth or granular materials, including work related to culverts ;</li> <li>• excavation and earthwork both for the construction of buildings and civil engineering works and for irrigation, drainage and dredging work ;</li> <li>• the excavation and installation of aqueducts and sewers ;</li> <li>• the excavation and installation of underground lines for gas and water purification plants ;</li> <li>• the excavation and installation of underground energy distribution or telecommunications network conduits, with or without the running of wire ;</li> <li>• the rental of construction equipment with operators ;</li> <li>• forest clearing carried out using construction equipment ;</li> <li>• the installation of septic tanks ;</li> <li>• the construction and repair of sidewalks and curbs ;</li> <li>• the asphalt surfacing of roads, streets, sidewalks, curbs, bikeways, private roads, parking lots ;</li> <li>• the concrete surfacing of roads, streets, sidewalks, curbs, bikeways, private roads and parking lots carried out using a concrete spreader-grader ;</li> <li>• the scarification of paved surfaces ;</li> <li>• the pulverizing of paved surfaces ;</li> <li>• the waterproofing of paved surfaces ;</li> <li>• the marking of lines on the pavement ;</li> <li>• the installation of fences ;</li> <li>• the installation of traffic safety barriers and guardrails.</li> </ul> <p>This unit also refers to :</p> <ul style="list-style-type: none"> <li>• 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 ;</li> <li>• 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 ;</li> </ul>	8.80	8.25

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> <li>• the operation of a crane within the framework of work related to:               <ul style="list-style-type: none"> <li>• demolition;</li> <li>• dismantling when this dismantling is carried out as part of demolition work;</li> </ul> </li> <li>• ore prospecting done using crawler tractors.</li> </ul> <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 elsewhere 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	Blasting; drilling; soil mechanics; pile-driving and special foundations	14.68	13.97
	<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> </ul>		

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> <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> <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; 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>	9.74	9.17



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	Erecting metal frame structures and tanks	29.23	28.12
	<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>		
80100	Cement work, concrete work	15.84	15.11
	<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> <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> </ul>		

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> <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>	14.69	13.99
	<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 ; 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> <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>		

Unit Number	Unit Title	General Rate	Special Rate
	<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>		
80130	Roofing work ; exterior cladding work on buildings ; installation of gutters	23.29	22.34
	<p>This unit refers to work related to :</p> <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>		

Unit Number	Unit Title	General Rate	Special Rate
	<p>This unit does not refer to :</p> <ul style="list-style-type: none"> <li>the installation of steel panels which are used in structures, cladding and roofing.</li> </ul> <p><b>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</b></p>		
80140	Masonry work	24.55	23.57
	<p>This unit refers to work related to :</p> <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> <p>This unit does not refer to :</p> <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> <p><b>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</b></p>		
80150	Glass work ; glazing work	14.59	13.88
	<p>This unit refers to work related to :</p> <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 aluminum ;</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>		

Unit Number	Unit Title	General Rate	Special Rate
	<p>This unit does not refer to :</p> <ul style="list-style-type: none"> <li>• preparatory or manufacturing work done in a workshop other than on the work site.</li> </ul>		
	<p><b>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</b></p>		
80160	<p>Millwright works ; boilermaking work ; plumbing and pipefitting work ; pipe insulation work ; work related to mechanized transit systems</p>	7.75	7.23
	<p>This unit refers to work related to :</p> <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> <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>		

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 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	7.29	6.79
	<p>This unit refers to work related to :</p> <ul style="list-style-type: none"> <li>• 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;</li> <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>		

Unit Number	Unit Title	General Rate	Special Rate
80180	Sheet metal work	10.94	10.34

This unit refers to work related to :

- sheet metal having a maximum thickness of 10 gauge (iron, copper, aluminum, stainless steel) and all metal or electrometallurgical materials, vinyl and other metal- or plastic-based materials such as :
  - the marking out, manufacture and installation, on the work site or 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.

This unit does not refer to work related to :

- 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.

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

80190	Installation of electronic equipment, alarm or control systems	2.04	1.68
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This unit refers to work related to :

- 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 ;

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> <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	4.99	4.55
	<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>		
80230	Landscaping work	10.30	9.72
	<p>This unit refers to :</p> <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>		



Unit Number	Unit Title	General Rate	Special Rate
	<p>This unit does not refer to :</p> <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> <p><b>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</b></p>		
80240	<p>Cleaning using sandblasting, steam jet or pressurized water</p> <p>This unit refers to work related to :</p> <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> <p>This unit does not refer to :</p> <ul style="list-style-type: none"> <li>• work involving sandblasting, steam jet or pressurized water done at the employer's workshop.</li> </ul> <p><b>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</b></p>	29.26	28.16
80250	<p>Ornamental building metal work</p> <p>This unit refers to work related to :</p> <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> <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>	16.97	16.20
80260	<p>Installation of scaffolds</p> <p>This unit refers to work related to the installation and dismantling of all types of scaffolds.</p>	15.35	14.63

Unit Number	Unit Title	General Rate	Special Rate
	This unit does not refer to:		
	<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>		
	<b>An employer classified under this unit can also be classified under the exceptional units 80020 and 90010.</b>		
<b>SCHEDULE 2</b>		<b>SCHEDULE 3</b>	
RATES PERTAINING TO THE FINANCING OF JOINT SECTOR-BASED ASSOCIATIONS FOR THE YEAR 2004		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 2004	
	<b>Rate</b>		
The social affairs sector	0,03	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 2004 at \$6.00 per trainee.	
The textile and knitting sector	0,09		
The automobile service sector	0,07		
The transportation and storage sectors	0,06	The amount provided under section 313 of the Act is fixed for the year 2004 at \$65.00.	
The metal fabricating industries sector and the electrical products industries sectors	0,05	The rate applicable for purposes of establishing the amount payable by the person who registers as a director in accordance with section 18 of the Act is the one under unit 71040.	
The provincial administration sector	0,04		
The printing and allied industries sector	0,07	<b>SCHEDULE 4</b>	
The transportation equipment and machinery industries sector	0,06	RULES GOVERNING THE DRAWING UP OF DOCUMENTS CONCERNING WORKERS AND CONTRACTS	
The mining and mining services sector	0,13	(s. 12.1)	
The municipal affairs sector	0,04	1. An employer classified under more than one unit must draw up, before he transmits the statement of wages stipulated in section 292 of the Act and not later than March 14th of the year that follows the assessment year, a document that contains the name and the duties of each of the workers in his employ during the assessment year and that indicates for each of them the information concerning the wages that is required at the time of the filing of the statement of wages, on the form prescribed by the Commission under section 295 of the Act.	
The clothing industries sector	0,08		
The construction sector	0,04		

2. An employer classified under more than one unit among units 69960 or 80030 to 80260 must draw up, before he transmits the statement of wages stipulated in section 292 of the Act and not later than March 14th of the year that follows the assessment year, a document concerning the contracts to which he is a party, for the work contemplated by these units and carried out in whole or in part in this assessment year, and containing the following information :

1° the number of each of these contracts or any other means of identifying them used by the employer ;

2° a description of the work done by his workers during the assessment year in respect of each of these contracts ;

3° the dates when work began and ended for each of these contracts ;

4° the amount of each of these contracts ;

5° for each of these contracts, the number of the classification units that refer to the work carried out during the assessment year by his workers.

This employer must also indicate, in the document referred to in section 1 and for each of the workers assigned to activities contemplated by these units, verifiable data making it possible to relate the wages reported in respect of these units with the work that the workers carried out under the contracts contemplated by the document drawn up under this section.

An employer contemplated in the first paragraph is exempted from distributing, in the document referred to in section 1, the insurable wages of each of his workers between units 69960 and 80030 to 80260 if he distributes therein the insurable wages pertaining to the activities contemplated by these units for each of the contracts referred to in the first paragraph. This distribution must be based on a system for periodically monitoring the time worked by his workers in respect of the activities contemplated by these units making it possible to relate this distribution to the work done by each of these workers during the assessment year.

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## Notice

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

### Experience ratios for 2004

Notice is hereby given that the Commission de la santé et de la sécurité du travail, at its meeting of 19 September 2003, adopted the Regulation respecting the experience ratios for 2004.

In accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), the draft regulation was published on page 2086 in the *Gazette officielle du Québec* of 2 July 2003 with a notice that it would be adopted by the Commission, with or without amendments, upon the expiry of 45 days following the publication of that notice.

JACQUES LAMONDE,  
*Chairman of the board and  
chief executive officer  
of the Commission de la santé  
et de la sécurité du travail*

### Regulation respecting the experience ratios for 2004

An Act respecting industrial accidents and occupational diseases  
(R.S.Q., c. A-3.001, s. 454, 1st par., subpar. 8)

**1.** The first- and second-level experience ratios for each unit of classification for 1999, 2000, 2001 and 2002 applicable for the purposes of fixing personalized rates for the assessment year 2004 are those appearing in Schedule 1.

**2.** This Regulation comes into force as of 1 January 2004.