
Draft Regulations

Notice

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

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

Notice is hereby given in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1) that upon the expiry of 45 days following this publication the “Regulation amending the Regulation respecting the classification of employers, statement of wages and the rates of assessment”, the text of which appears below, may be made by the Commission de la santé et de la sécurité du travail.

This Regulation determines the units of classification of 2010 as well as the rates of assessment applicable to them.

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

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

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

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

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

2. This regulation applies for the 2010 year of assessment.

* 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, 5743) 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-62-08 of September 18, 2008 (2008, *G.O.* 2, 4672). For previous amendments, see the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec 2009, up-to-date as of March 1, 2009.

SCHEDULE 1

CLASSIFICATION UNITS AND RATES OF ASSESSMENT FOR THE YEAR 2010

Specific classification rules

1. The Commission does not take into account the condition stated in subparagraph 3 of the first paragraph of section 7 for purposes of classifying an employer under more than one of the 80030 to 80260 units.
2. An employer who meets the conditions set out in section 2 of chapter 3 allowing him to be classified in units 90020 and 80020 shall be classified in this latter unit.
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.

4. An employer classified in a unit that refers to the manufacture of a good cannot be classified in a unit that refers to the trade in this good or in a good that he does not manufacture unless he operates at least one store situated elsewhere than on the production site of the good that he manufactures.
5. An employer who hires out the services of workers in his employ is classified, for this activity, in the units that concern the activities of these workers when this hiring out is not expressly referred to in a classification unit.

Specific rules for stating wages

1. 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.
2. An employer classified both in a unit that refers to the manufacture of a good and in a unit that refers to the trade in that good or in a good that he does not manufacture shall state the wages of a worker who works in this trade with respect to the unit that refers to the manufacture of the good, except if this worker works in this trade in a store which the employer operates elsewhere than on the production site of the good that he manufactures. The employer shall then state the wages of the worker who works in this trade in this store with respect to the unit that refers to the trade in this good.

Sectors

1. Pursuant to section 297 of the Act, classification units are grouped in sectors.
2. The primary sector comprises units 10110 to 14030.
3. The manufacturing sector comprises units 15010 to 36350, including exceptional units 34410 and 34420.
4. The transportation and storage sector comprises units 55010 to 55090.
5. The service sector comprises units 54010 to 54440, 57010 to 77030 and exceptional units 90010 and 90020.
6. The construction sector comprises units 80020 to 80260.

Classification Units and Assessment Rates for 2010

Unit Number	Unit Title	General Rate	Special Rate
10110	Breeding of cattle; operating a dairy cattle herd; breeding of horses; horse boarding or dressage service; operating a riding centre, a horse school or a racing stable; operating a farm animal auction site; breeding of domestic animals	7.38	6.88

This unit refers to:

- . the breeding of cattle;
- . the operation of a dairy cattle herd;
- . the breeding of horses;
- . horse boarding or dressage service;
- . the operation of a riding centre, a horse school or a racing stable;
- . the operation of a farm animal auction site;
- . the breeding of domestic animals such as dogs, cats, budgies or parrots.

This unit also refers to:

- . the breeding of buffaloes;
- . the breeding of cervidae such as deer or wapitis;
- . the breeding of ostriches, emus or rheas;
- . the production of ostrich, emu or rhea eggs;
- . the breeding of wild boars;
- . the breeding of lamas or alpacas;
- . the breeding of yacks;
- . the breeding of animals referred to in this unit for reproduction or insemination;
- . the production of pregnant mare's urine;
- . horse-drawn carriage, horseback riding, sleigh or dog-sled transportation or ride service;
- . hoof trimming service;
- . domestic animal training or boarding service;
- . animal protection or animal pound service;
- . services related to the breeding activities referred to in this unit such as milking cows or feeding animals.

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:

- . the artificial insemination of animals.

An employer who both carries out an activity referred to under this unit and engages in maple growing is classified in this unit for these activities.

An employer classified in this unit cannot also be classified in units 15030, 15040, 15070, 16070 and 68010 to 68030 except when at least

Unit Number	Unit Title	General Rate	Special Rate
	<p>one of his workers only performs tasks related to the activities referred to under these units.</p> <p>An employer classified in this unit cannot also be classified in units 54420, 54430 or 54440 except if he carries out activities referred to under these units in whole or in part elsewhere than on the farm and if at least one of his workers only performs tasks related to the activities referred to under these units. An employer thus classified in units 54420, 54430 or 54440 shall state the wages of a worker who works on the farm on activities referred to under these units with respect to this unit.</p>		
10120	<p>Breeding of pigs; breeding of sheep; breeding of goats</p> <p>This unit refers to:</p> <ul style="list-style-type: none"> . the breeding of pigs; . the breeding of sheep; . the breeding of goats. <p>This unit also refers to:</p> <ul style="list-style-type: none"> . the breeding of animals referred to under this unit for reproduction or insemination; . pig weighing service; . sheep sheering service; . the services related to breeding activities referred to in this unit such as feeding animals. <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"> . the artificial insemination of animals. <p>An employer who both operates a dairy cow herd or breeds animals referred to under 10110 and carries out an activity referred to under this unit cannot be classified in this unit for this activity unless at least one of his workers only performs tasks related to the activities referred to under these units. In the opposite case, he is classified in unit 10110 for all of these activities.</p> <p>An employer who both carries out an activity referred to in this unit and engages in maple growing is classified in this unit for these activities.</p> <p>An employer classified in this unit cannot also be classified in units 15030, 15040, 15070, 16070 and 68010 to 68030 except when at least one of his workers only performs tasks related to the activities referred to under these units.</p> <p>An employer classified in this unit cannot also be classified in units 54420, 54430 or 54440 except if he carries out activities referred to under these units in whole or in part elsewhere than on the farm and if at least one of his workers only performs tasks related to the activities</p>	5.56	5.11

Unit Number	Unit Title	General Rate	Special Rate
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referred to under these units. An employer thus classified in units 54420, 54430 or 54440 shall state the wages of a worker who works on the farm on activities referred to under these units with respect to this unit.

10130

Breeding of poultry; production of poultry or game bird eggs; operating a hatchery; poultry capture and caging service; candling and classification of eggs; breeding of rabbits; fish-farming; beekeeping

5.63

5.17

This unit refers to:

- . the breeding of poultry;
- . the production of poultry or game bird eggs;
- . the operation of a hatchery;
- . poultry capture and caging service;
- . the candling and classification of eggs;
- . the breeding of rabbits;
- . fish-farming;
- . beekeeping.

This unit also refers to:

- . the breeding of small furbearing animals such as mink, muskrats, chinchillas or foxes;
- . the breeding of small laboratory animals such as mice or rats;
- . the breeding of small game birds such as pheasants, quails or guinea-fowl;
- . the breeding of earthworms and the production of earthworm manure;
- . the breeding of snails;
- . the breeding of insects such as crickets;
- . the breeding of frogs;
- . the services related to the breeding activities referred to in this unit such as feeding animals.

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:

- . the artificial insemination of animals;
- . honey processing.

An employer classified in this unit cannot also be classified in units 15030, 15070, 16070 and 68010 to 68030 except when at least one of his workers only performs tasks related to the activities referred to under these units.

An employer classified in this unit cannot also be classified in units 54420, 54430 or 54440 except if he carries out activities referred to under these units in whole or in part elsewhere than on the farm and if at least one of his workers only performs tasks related to the activities referred to under these units. An employer thus classified in units 54420, 54430 or 54440 shall state the wages of a worker who works on

Unit Number	Unit Title	General Rate	Special Rate
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the farm on activities referred to under these units with respect to this unit.

10140	Growing of cereal crops; growing of seeds or legumes; growing of forage crop plants; growing of fruit, vegetables or fine herbs in fields; growing of mushrooms; growing of sod; growing of tobacco; harvesting of peat	4.79	4.36
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This unit refers to:

- . the growing of cereal crops such as corn, oats, barley or wheat;
- . the growing of seeds or legumes such as canola, sunflower, soya, beans or dried peas;
- . the growing of forage crop plants such as alfalfa, millet or clover;
- . the growing of fruit in fields such as strawberries, blueberries, cranberries or raspberries;
- . the growing of vegetables in fields such as potatoes, cabbage, carrots, cucumbers, onions or lettuce;
- . the growing of fine herbs in fields;
- . the growing of mushrooms;
- . the growing of sod;
- . the growing of tobacco;
- . the harvesting of peat.

This unit also refers to:

- . the growing in a greenhouse of fruit, vegetable or fine herb plants intended for transplantation by the employer in his fields;
- . the activities related to the fermentation of compost in a field;
- . the picking on wild land of plants such as fiddleheads, mushrooms, yew branches or algae;
- . the collecting of softshell clams;
- . services related to growing such as:
 - . ploughing;
 - . the planting of seeds;
 - . the spreading of manure;
 - . the spreading of pesticides;
 - . combine harvesting;
 - . the harvesting of crops.

This unit does not refer to:

- . compost material removal service.

An employer classified in this unit cannot also be classified in units 15030 to 15080, 16070 and 68010 to 68030 except when at least one of his workers only performs tasks related to the activities referred to under these units.

An employer classified in this unit cannot also be classified in units

Unit Number	Unit Title	General Rate	Special Rate
	54420, 54430 or 54440 except if he carries out activities referred to under these units in whole or in part elsewhere than on the farm and if at least one of his workers only performs tasks related to the activities referred to under these units. An employer thus classified in units 54420, 54430 or 54440 shall state the wages of a worker who works on the farm on activities referred to under these units with respect to this unit.		
10150	<p>Growing of fruit, vegetables or fine herbs in a greenhouse; growing of ornamental plants; growing of trees or shrubs; operating an orchard; maple growing</p> <p>This unit refers to:</p> <ul style="list-style-type: none"> . the growing of fruit, vegetables or fine herbs in a greenhouse; . the growing of ornamental plants such as foliage plants or flowers; . the growing of trees or shrubs; . the operation of an apple, pear, plum or cherry orchard; . maple growing. <p>This unit also refers to:</p> <ul style="list-style-type: none"> . the growing of reforestation plants; . the growing of grapes. <p>This unit also refers to the following activity when done by the workers of an employer as part of maple growing:</p> <ul style="list-style-type: none"> . the transformation of maple sap into products such as: <ul style="list-style-type: none"> . butter; . syrup; . sugar; . toffee. <p>An employer classified in this unit cannot also be classified in units 15040 to 15080, 16070 and 68010 to 68030 except when at least one of his workers only performs tasks related to the activities referred to under these units.</p> <p>An employer classified in this unit cannot also be classified in units 54420, 54430 or 54440 except if he carries out activities referred to under these units in whole or in part elsewhere than on the farm and if at least one of his workers only performs tasks related to the activities referred to under these units. An employer thus classified in units 54420, 54430 or 54440 shall state the wages of a worker who works on the farm on activities referred to under these units with respect to this unit.</p>	3.93	3.52
11110	<p>Deep-sea fishing; mid-shore fishing; coastal fishing; freshwater fishing</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> . deep-sea fishing; 	10.64	10.05

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> mid-shore fishing; coastal fishing; freshwater fishing. <p>This unit also refers to :</p> <ul style="list-style-type: none"> fishing while diving; seal hunting; the harvesting of marine algae by boat; the breeding of fish, mussels, scallops or clams in a lagoon or at sea; the processing of fish or seafood on a boat. <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"> the installation and inspection of nets and anchor cables performed while underwater diving. 		
13110	Operating a ferrous metal mine	2.09	1.73
	<p>This unit refers to :</p> <ul style="list-style-type: none"> the operation of a ferrous metal mine. <p>This unit also refers to :</p> <ul style="list-style-type: none"> the pelletization of iron ore; the concentration of ores referred to under this unit. <p>This unit does not refer to :</p> <ul style="list-style-type: none"> the refining or primary production of metals. 		
13120	Operating a non-ferrous metal mine; operating a salt or diamond mine	11.09	10.49
	<p>This unit refers to :</p> <ul style="list-style-type: none"> the operation of non-ferrous metal mines for such substances as gold, silver, copper, nickel, niobium, zinc or platinum; the operation of the following mineral mines : <ul style="list-style-type: none"> salt; diamonds. <p>This unit also refers to :</p> <ul style="list-style-type: none"> the concentration of the ores referred to under this unit. <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>		

Unit Number	Unit Title	General Rate	Special Rate
	. the production of gold or silver bullion.		
	This unit does not refer to :		
	. the melting and refining of non-ferrous metals.		
13130	Operating an asbestos mine	10.39	9.81
	This unit refers to the operation of an asbestos mine.		
	This unit also refers to the concentration of asbestos ore.		
13140	Operating a crushed or freestone quarry; operating a sandpit or a gravel pit; operating an industrial or structural mineral mine	6.38	5.90
	This unit refers to :		
	. the operation of a crushed or freestone quarry for such materials as limestone, shale, granite or slate;		
	. the operation of a sandpit or a gravel pit;		
	. the operation of an industrial or structural mineral mine for such substances as talc, quartz, pearlite, vermiculite or mica.		
	This unit also refers to :		
	. clay quarries;		
	. the crushing and grinding of stone;		
	. the crushing of carbon;		
	. the manufacture of agricultural limestone.		
	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 :		
	. drilling and blasting work.		
	This unit does not refer to :		
	. the manufacture of freestone products.		
13150	Core drilling for ore prospecting	8.88	8.34
	This unit refers to core drilling for ore prospecting when carried out by an employer other than the operator of the mine.		
13160	Sinking mine shafts; drilling declines, drilling mining roads or raising; drifting ore	7.72	7.21
	This unit refers to :		
	. the sinking of mine shafts.		
	This unit refers to the following activities when carried out by an employer other than the operator of the mine :		

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> . drilling declines, drilling mining roads or raising; . drifting ore. <p>This unit also refers to :</p> <ul style="list-style-type: none"> . drilling oil or natural gas wells. 		
14010	Forestry operations	13.61	12.93
	<p>This unit refers to :</p> <ul style="list-style-type: none"> . harvesting wood material, including in particular, felling, hauling and yarding, by manual or mechanized processes; . processing in the forest including stripping, topping and cutting; making wood chips in the forest; . loading of wood in the forest; . thinning with collection of trees for commercial purposes. <p>This unit also refers to :</p> <ul style="list-style-type: none"> . trading in firewood when the employer also harvests, cuts or splits this wood. <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"> . the forestry road work; . the construction of a logging camp; . the measuring of wood; . the marking of trees or timber marking; . forest surveys. <p>This unit does not refer to the following activities when carried out by the workers of an employer recognized by the Minister of Natural Resources and Wildlife pursuant to section 124.1.1 of the Forest Act (R.S.Q., c. F-4.1) :</p> <ul style="list-style-type: none"> . measuring wood; . marking of trees or timber marking; . forest surveys. <p>An employer classified under this unit can also be classified under the exceptional units 34410, 34420, 90010 and 90020.</p>		
14020	Forestry development	8.20	7.68
	<p>This unit refers to :</p> <ul style="list-style-type: none"> . preparatory work in forest areas such as scarification, burning, stripping, cutting, wind-rowing, chipping, furrowing, harrowing, crushing and application of phytocides; . planting and seeding of trees in the forest; 		

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> . mechanical or chemical clearing of a plantation in the forest; . thinning without collection of trees for commercial purposes; . development of a blueberry field; . control of vegetation in rights-of-way of energy transmission networks; . protection against forest fires by firefighters. <p>This unit also refers to :</p> <ul style="list-style-type: none"> . line cutting. <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 and Wildlife pursuant to section 124.1.1 of the Forest Act (R.S.Q., c. F-4.1) :</p> <ul style="list-style-type: none"> . marking of trees or timber marking; . forest surveys. <p>This unit does not refer to :</p> <ul style="list-style-type: none"> . development of a blueberry field by the person who operates it; . harvesting wood material in the development of a blueberry field. <p>An employer classified under this unit can also be classified under the exceptional units 34410, 34420, 90010 and 90020.</p>		
14030	Tree work	13.74	13.06
	<p>This unit refers to :</p> <ul style="list-style-type: none"> . control of vegetation in the rights-of-way of energy distribution networks or telecommunications networks; . trimming, topping or cutting of trees and shrubs; . felling of pre-determined trees outside the forest; . stumping; . chipping outside the forest; . tree and shrub surgery; . bracing work. <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"> . fighting of diseases and insects affecting trees and shrubs; . fertilization and treatment of trees and shrubs; . planting and transplanting of trees and shrubs. <p>An employer classified under this unit can also be classified under the exceptional units 34410, 34420, 90010 and 90020.</p>		

Unit Number	Unit Title	General Rate	Special Rate
15010	Slaughtering of animals; meat cutting service; butchering of meat	8.74	8.20
	This unit refers to:		
	<ul style="list-style-type: none"> . the slaughtering of animals; . meat cutting service; . the butchering of meat. 		
	This unit also refers to:		
	<ul style="list-style-type: none"> . the tanning or packing of pelts or furs; . meat wholesaling in a building where meat cutting or butchering also takes place. 		
	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"> . the processing of animal by-products other than for human consumption such as: <ul style="list-style-type: none"> . fat; . bones; . feathers; . blood; . entrails. 		
	Wholesaling refers to the trade in goods for resale or for commercial, industrial, institutional or professional use.		
	This unit does not refer to:		
	<ul style="list-style-type: none"> . the breeding of animals; . the dyeing of leather or fur. 		
	An employer who does in the same building both animal slaughtering and butchering and an activity referred to under 15020 is classified in this unit for these activities.		
15020	Manufacturing luncheon meats; meat, fish or seafood processing; manufacturing ready-made dishes	4.43	4.01
	This unit refers to:		
	<ul style="list-style-type: none"> . the manufacture of luncheon meat such as: <ul style="list-style-type: none"> . cooked turkey; . cooked ham; . pepperoni; . salami; . smoked meat; . meat, fish or seafood processing by such operations as: <ul style="list-style-type: none"> . seasoning; . smoking; . canning; 		

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> . packing; . the manufacture of fresh, frozen or canned ready-made dishes such as: <ul style="list-style-type: none"> . appetizers; . lasagna; . fish or seafood mousses; . meat or fish pies; . pizzas; . vegetarian dishes; . salad plates; . sandwiches. <p>This unit also refers to:</p> <ul style="list-style-type: none"> . the manufacture of sushi; . the manufacture of sausages; . the preparation of natural casings for delicatessen purposes; . the manufacture of country-style pâtés, cretons, terrines or other similar products; . the processing of animal fats for human consumption; . fish wholesaling in a building where cutting is also done. <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"> . the manufacture of soups; . the manufacture of sauces for pasta or pizzas; . the manufacture of bread or pizza dough. <p>Wholesaling refers to the trade in goods for resale or for commercial, industrial, institutional or professional use.</p> <p>This unit does not refer to:</p> <ul style="list-style-type: none"> . the operation of a butcher shop; . the operation of a fish market; . the activities referred to under units 68010 and 68020. <p>An employer who engages in both fishing and fish or seafood processing is classified, for this processing, in this unit, if at least one of his workers only performs tasks related to this processing elsewhere than on a boat. This employer shall state the wages of an employee who performs tasks related to this processing on a boat with respect to unit 11110.</p>		
15030	Manufacturing food for animals; mixing or processing of grains	3.77	3.36

This unit refers to:

- . the manufacture of food for animals;
- . the mixing or processing of grains by operations such as:
 - . sieving;
 - . milling;

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> . cleaning; . drying. <p>This unit also refers to:</p> <ul style="list-style-type: none"> . the processing of animal by-products other than for human consumption such as : <ul style="list-style-type: none"> . fat; . bones; . feathers; . blood; . entrails; . disposal. <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"> . the manufacture of nursing feed for young animals. <p>This unit does not refer to:</p> <ul style="list-style-type: none"> . the growing of grains; . the manufacture of vitamins and minerals for animals. 		
15040	Manufacturing beverages, whether alcoholic or non-alcoholic; manufacturing fruit or vegetable juice	2.48	2.11
	<p>This unit refers to:</p> <ul style="list-style-type: none"> . the manufacture of beverages, whether alcoholic or non-alcoholic; . the manufacture of fruit or vegetable juice. <p>This unit also refers to:</p> <ul style="list-style-type: none"> . the manufacture of natural ice; . the manufacture of frozen sticks or lollipops made from beverages or fruit juice; . the treatment and bottling of water; . liquid food product packaging service; . the manufacture of fruit or vegetable juice concentrates; . the manufacture of beverage concentrates, whether alcoholic or non-alcoholic; . the manufacture of beer yeasts; . the manufacture of vinegar. <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"> . the manufacture of syrup for beverages; . the manufacture of beverages, frozen sticks or lollipops made 		

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> from fruit juice and dairy products; the manufacture of flavour crystals; the trade in or rental of water coolers. <p>This unit does not refer to:</p> <ul style="list-style-type: none"> growing; bee-keeping. 		
15050	Preparation of fruit or vegetables; manufacturing munchies	4.22	3.81
	<p>This unit refers to:</p> <ul style="list-style-type: none"> the preparation of fruit or vegetables by operations such as: <ul style="list-style-type: none"> freezing; cutting; dehydration; maceration; mixing; canning; the manufacture of munchies such as: <ul style="list-style-type: none"> cheese-flavoured sticks; pretzels; chips; corn chips; rice cakes; popcorn. <p>This unit also refers to:</p> <ul style="list-style-type: none"> the manufacture of fruit- or vegetable-based products such as: <ul style="list-style-type: none"> compotes; jams; coulis; fruit salad; the manufacture of fruit- or vegetable-based condiments such as: <ul style="list-style-type: none"> chutneys; ketchup; relish; salsa; prune or cherry sauces; the manufacture of soya-based products such as: <ul style="list-style-type: none"> frozen desserts; beverages; miso; sauce; tofu; fruit or vegetable classification or packaging service; the service related to the packaging of food products other than liquids. <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</p>		

Unit Number	Unit Title	General Rate	Special Rate
	referred to under this unit:		
	. the manufacture of fruit- or vegetable-based aromas or colorants.		
	This unit does not refer to:		
	. the growing of fruit or vegetables;		
	. the manufacture of ready-made dishes;		
	. the roasting of soya beans;		
	. the manufacture of soya flour;		
	. the manufacture of soya margarine;		
	. the manufacture of soya oil.		
15060	Manufacturing pastry products; manufacturing bakery products; manufacturing flour; manufacturing confectionery products	3.68	3.28
	This unit refers to:		
	. the manufacture of pastry products such as:		
	. donuts;		
	. cookies;		
	. brioches;		
	. croissants;		
	. cakes;		
	. pies;		
	. the manufacture of bakery products such as:		
	. bagels;		
	. bread rusk;		
	. bread crumbs;		
	. bread;		
	. the manufacture of flour for human consumption;		
	. the manufacture of confectionery products such as:		
	. cocoa butter;		
	. candies;		
	. chocolate;		
	. chewing gum;		
	. honey products.		
	This unit also refers to:		
	. the manufacture of maple products such as:		
	. butter;		
	. syrup;		
	. sugar;		
	. toffee;		
	. the processing of honey;		
	. the manufacture of sugar;		
	. the manufactures of syrups for beverages such as:		
	. pop;		
	. slushes;		
	. the manufacture of flavour crystals;		
	. the manufacture of pasta;		

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> . the manufacture of ready-to-eat cereals; . the manufacture of dough for pastry or bakery products; . the preparation of flour-based mixes for products such as: <ul style="list-style-type: none"> . cookies; . pancakes; . cakes; . muffins; . the manufacture of granola bars or dietetic food in bars or in powder. <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"> . the retail trade in ready-cooked meals. <p>Retail trade refers to mainly selling goods to consumers for personal or home use.</p> <p>This unit does not refer to:</p> <ul style="list-style-type: none"> . bee-keeping; . maple growing; . the manufacture of beverages, whether alcoholic or non-alcoholic; . the manufacture of ready-cooked meals. <p>An employer classified in this unit cannot also be classified in units 68010 and 68020 except when at least one of his workers only performs tasks related to the activities referred to under these units.</p>		
15070	<p>Processing of coffee; processing of tea, spices, seasonings or fine herbs; manufacturing herbal teas; roasting of nuts, almonds or legumes</p> <p>This unit refers to:</p> <ul style="list-style-type: none"> . the processing of coffee by operations such as <ul style="list-style-type: none"> . the extraction of caffeine; . mixing; . grinding; . roasting; . the processing of tea, spices, seasonings or fine herbs by operations such as: <ul style="list-style-type: none"> . grinding; . mixing; . drying; . the manufacture of herbal teas, whether or not for therapeutic purposes; . the roasting of nuts, almonds or legumes. <p>This unit also refers to:</p> <ul style="list-style-type: none"> . the manufacture of malt; . the manufacture of peanut butter; 	3.47	3.07

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> . the manufacture of margarine; . the manufacture of vegetable oil and fat; . the manufacture of yeast; . the manufacture of condiments such as: <ul style="list-style-type: none"> . mayonnaise; . mustard; . marinade sauce; . horseradish sauce; . salad dressings; . the manufacture of sauces for pasta or pizza; . the manufacture of bases for soups or sauces; . the manufacture of sauces such as: <ul style="list-style-type: none"> . barbecue sauces; . fondue sauces; . sauces for raw vegetables; . the manufacture of soups; . the manufacture of broths or consommés; . the preparation of mixtures for seasoned food products or intended to season food products such as: <ul style="list-style-type: none"> . pasta; . rice; . potatoes. 		

This unit does not refer to:

- . growing.

An employer who in the same building both engages in the manufacture of vinegar or the dehydration of fruits or vegetables and carries out an

activity referred to in this unit is classified in this unit for these activities.

15080	Processing of milk; manufacturing dairy products	1.64	1.29
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This unit refers to:

- . the processing of milk;
- . the manufacture of dairy products such as:
 - . frozen stick or lollipops;
 - . butter;
 - . milk beverages;
 - . cream;
 - . ice cream;
 - . cheese;
 - . yogurt.

This unit also refers to:

- . the manufacture of beverages, frozen sticks or lollipops made from fruit juice and dairy products;
- . the manufacture of sorbets.

This unit also refers to the following activity when done by the workers

Unit Number	Unit Title	General Rate	Special Rate
	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"> the manufacture of margarine. This unit does not refer to: <ul style="list-style-type: none"> the breeding of animals; the activities referred to under units 68010 and 68020. 		
16010	Manufacturing rubber tires; vulcanizing rubber tires This unit refers to : <ul style="list-style-type: none"> the manufacture of rubber tires; the vulcanization of rubber tires. This unit does not refer to : <ul style="list-style-type: none"> the installation of tires. 	10.03	9.46
16020	Manufacturing rubber products This unit refers to : <ul style="list-style-type: none"> the manufacture of rubber products. This unit also refers to : <ul style="list-style-type: none"> the composition of rubber; the application in the workshop of a rubber coating to products such as rolls, tanks or other industrial or commercial parts. This unit does not refer to : <ul style="list-style-type: none"> the manufacture of stitched rubber clothing; the stripping of tires or other recyclable materials; the sorting of recyclable materials or objects; the installation of manufactured products. 	4.39	3.97
16030	Manufacturing plastic bags This unit refers to : <ul style="list-style-type: none"> the manufacture of plastic bags. This unit also refers to : <ul style="list-style-type: none"> the manufacture of plastic film when the employer manufactures plastic bags. This unit does not refer to : <ul style="list-style-type: none"> the manufacture of woven or stitched plastic bags. 	5.16	4.72

Unit Number	Unit Title	General Rate	Special Rate
16040	Manufacturing plastic products	4.05	3.64
	This unit refers to :		
	. the manufacture of plastic products.		
	This unit also refers to :		
	. the manufacture of reinforced plastic products when the employer does not reinforce the plastic;		
	. the manufacture of synthetic marble products;		
	. the manufacture of expanded resin products;		
	. the composition of plastic.		
	This unit does not refer to :		
	. the manufacture of stitched plastic clothing;		
	. the sorting of recyclable materials or objects;		
	. the installation of manufactured products.		
16050	Manufacturing reinforced plastic products	4.13	3.71
	This unit refers to :		
	. the manufacture of plastic products combined with the reinforcing of plastic using materials such as glass, carbon, asbestos, jute, cotton or Kevlar in the form of fiber, filament or mesh.		
	This unit also refers to :		
	. the manufacture outside shipyards of boats with reinforced plastic hulls such as kayaks, yachts, sailboats or canoes;		
	. the repair, excluding mechanical repairs, of products referred to under this unit.		
	This unit does not refer to :		
	. the installation of manufactured products.		
16060	Manufacturing ammunition; manufacturing explosives	1.58	1.24
	This unit refers to :		
	. the manufacture of ammunition;		
	. the manufacture of explosives.		
	This unit also refers to :		
	. the manufacture of devices permitting the use of explosives such as fuses or detonators;		
	. the manufacture of pyrotechnical devices such as signal flares or fireworks;		
	. the manufacture of propellant powder for airbags;		

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> the presentation of pyrotechnical shows. <p>This unit does not refer to :</p> <ul style="list-style-type: none"> the manufacture, on the work site or on the job, of explosives or devices permitting the use of explosives when carried out as part of work referred to in unit 80040. 		
16070	<p>Manufacturing body hygiene and care products; manufacturing drugs</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> the manufacture of body hygiene and care products, for human or animal use, such as soaps, cosmetics, perfumes, lotions, toothpaste or hair products; the manufacture of prescription or over-the-counter drugs, for human or animal use, such as analgesics, anesthetics, antibiotics, anti-inflammatories, antiseptics or hormones. <p>This unit also refers to :</p> <ul style="list-style-type: none"> the manufacture of vaccines; the manufacture of medical diagnostic products; the manufacture of natural health products such as vitamins or dietary minerals; the manufacture of homeopathic remedies; the manufacture of essential oils; the conditioning or bottling of the products referred to under this unit; the manufacture of food additives such as flavours, colorants or preservatives; the manufacture of tobacco products. <p>This unit does not refer to :</p> <ul style="list-style-type: none"> the manufacture of body hygiene and care products made of textiles; the manufacture of functional foods such as soybean beverages or margarine enriched with phytosterols; the picking of raw materials used in the manufacture of the products referred to under this unit; the breeding of animal species or the growing of plant species used in the manufacture of the products referred to in this unit. 	1.75	1.40
16080	<p>Manufacturing cleaning or maintenance products; manufacturing adhesives; manufacturing ink; manufacturing coating products; manufacturing fertilizers</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> the manufacture of household or industrial cleaning or maintenance products, such as cleaning products, strippers, disinfectants, detergents or fabric softeners the manufacture of adhesives; 	3.12	2.74

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> . the manufacture of ink; . the manufacture of coating products such as paints, varnishes, stains or lacquers; . the manufacture of fertilizers. <p>This unit also refers to :</p> <ul style="list-style-type: none"> . the manufacture of paints for artists; . the manufacture of coating product components such as thinners, driers or bonds; . the manufacture of caulking products such as sealants, surface coatings or fillers; . the manufacture of products for automobile vehicles or for industrial machinery, such a lubricating greases, lubricating oils, windshield wiper fluid, anti-freeze or cutting fluid; . the manufacture of peat- or compost-based products; . the manufacture of pest control products such as pesticides, insecticides, fungicides or rat poison; . the manufacture of candles; . the recycling of ink cartridges; . the conditioning and bottling of the products referred to under this unit. <p>This unit does not refer to :</p> <ul style="list-style-type: none"> . the picking of raw materials used in the manufacture of the products referred to under this unit; . compostable material removal service. <p>An employer who both manufactures and processes lubricating greases and oils is classified in this unit for these activities.</p>		
16090	<p>Manufacturing synthetic resins; refining of crude oil; manufacturing petrochemical products; manufacturing chemical products</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> . the manufacture of synthetic resins such as melamine, polypropylene, urea-formaldehyde or polyethylene resins from gaseous or liquid raw materials that do not come from recycled materials; . the refining of crude oil; . the manufacture of petrochemical products such as ethylene, propylene, benzene, toluene or xylene; . the manufacture of chemical products such as sodium chlorate, hydrogen peroxide, ferric chloride, naphthalene oil, styrene, catalysts, iodized or softener salts, using processes such as cracking, electrolysis or distillation; . the manufacture of synthetic pigments; . the manufacture of alkali such as potash, ammoniac or caustic soda; . the manufacture of halogens such fluorine, chlorine, bromine or iodine; . the manufacture of acids such as sulfuric, hydrochloric or nitric 	1.51	1.16

Unit Number	Unit Title	General Rate	Special Rate
	acid; . the manufacture of blown plastic foam; . the manufacture of gases such as carbon dioxide, hydrogen, oxygen, nitrogen or argon.		
	This unit also refers to : . the bottling of gases such as carbon dioxide, hydrogen, oxygen, nitrogen or argon; . the composition of polyurethane foam.		
17010	Manufacturing threads; manufacturing woven fabrics; manufacturing carpet made of textile materials	3.54	3.14
	This unit refers to: . manufacture of threads made of fibres; . manufacture of woven fabrics; . manufacture of carpet made of textile materials.		
	This unit also refers to: . the twisting, re-twisting or winding of thread made of fibres; . the texturizing of thread made of fibres such as twisting, crushing or compression; . the manufacture of rope or string; . the manufacture of needle punched fabrics; . the manufacture of woven or needle punched felt; . the manufacture of wigs or hairpieces.		
	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: . the cutting and binding of carpet material in carpets or mats; . the manufacture of decoration or furniture accessories using textile materials of the cut and sewn type; . the manufacture by extrusion of synthetic fibres or threads; . the finishing of manufactured products.		
	This unit does not refer to: . the manufacture of mineral fibres.		
17020	Manufacturing knitted fabrics; manufacturing tapes, elastic bands, lace, rope, laces or belt-webbing	4.80	4.37
	This unit refers to: . the manufacture of knitted fabrics; . the manufacture of tapes, elastic bands, lace, rope, laces or belt-webbing by weaving, binding or knitting.		
	This unit also refers to:		

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> . the manufacture of knitted pieces of clothing such as sleeves, collars or cuffs, which do not require sewing activities; . the manufacture of fire hoses; . the manufacture of nets from textile materials by binding, knitting or tying; . the embroidery of fabrics. <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"> . the finishing of manufactured products. <p>An employer who engages in both the manufacture of embroidered decorative articles or badges and the embroidery of fabrics is classified in this unit for these activities.</p>		
17030	<p>Manufacturing clothing of the cut and sewn type; manufacturing knitted clothing</p> <p>This unit refers to:</p> <ul style="list-style-type: none"> . the manufacture of clothing of the cut and sewn type made of textile materials, leather, imitation leather, fur, plastic or rubber such as: <ul style="list-style-type: none"> . pants; . coats; . shirts; . jackets; . underwear; . bathing suits; . dresses; . hats; . scarves; . the manufacture of knitted clothing such as: <ul style="list-style-type: none"> . sweaters; . skirts; . dresses; . half hose socks; . socks; . nylon stockings; . tuques; . mittens; . scarves. <p>This unit also refers to:</p> <ul style="list-style-type: none"> . the manufacture of clothing samples; . the manufacture of knitted pieces of clothing such as sleeves, collars or cuffs, if they require sewing activities; . the manufacture of knitted articles such as bags or cases; . the remodeling of clothing or articles made of fur; . the cutting and trimming of fabrics with a view to 	2.88	2.50

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> manufacturing clothing; alterations or minor repairs to clothing; clothing inspection services including activities related to cutting thread, sewing on labels or sewing on buttons. <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"> the manufacture of gloves, belts, suspenders or neckties of the cut and sewn type made of textiles, leather or imitation leather; embroidery on knitted clothing or articles; finishing of manufactured products. <p>An employer who carries out in the same building both the repair of clothing and the manufacture of decoration and furniture accessories made of textile materials referred to under unit 17040 is classified in this unit for these activities.</p>		
17040	<p>Manufacturing or repairing articles made of canvas; manufacturing decoration and furniture accessories made of textile materials</p> <p>This unit refers to:</p> <ul style="list-style-type: none"> the manufacture or repair of canvas articles of the cut and sewn type such as: <ul style="list-style-type: none"> sails for boats; canvas covers for shelters, canopies or parasols; cover shells for manure pits; canvass sheets; inflatable toys; the manufacture of decoration and furniture accessories made of textile materials of the cut and sewn type such as: <ul style="list-style-type: none"> cushions; pillows; drapery material; bedding; curtains; towels. <p>This unit also refers to:</p> <ul style="list-style-type: none"> the manufacture of filters made of textile materials of the cut and sewn type; the manufacture of toys made of fabric such as dolls, teddy bears or balls; the manufacture of fabric diapers or cloths; the manufacture of bags made of canvas or textile materials of the cut and sewn type; the manufacture of zippers on a support made of textile materials; the cutting and binding of carpet material in carpets or mats. <p>This unit also refers to the following activities when done by the</p>	4.59	4.17

Unit Number	Unit Title	General Rate	Special Rate
	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"> embroidery on manufactured products; the finishing of manufactured products. 		
	This unit does not refer to:		
	<ul style="list-style-type: none"> the manufacture of framing for filters; the manufacture of metal structures of the products referred to in this unit; the installation of manufactured products when it is referred to under units 54080 or 80150. 		
17050	Manufacturing footwear; manufacturing luggage or leathercraft made of textile materials, leather or imitation leather; manufacturing gloves, belts, suspenders or neckties made of textile materials, leather or imitation leather; operating a shoe repair store	2.90	2.52
	This unit refers to:		
	<ul style="list-style-type: none"> the manufacture of footwear of the cut and sewn type such as boots, shoes, slippers or moccasins; the manufacture of luggage or leathercraft of the cut and sewn type made of textile materials, leather or imitation leather such as bags, backpacks, handbags, wallets or cases; the manufacture of gloves, belts, suspenders or neckties of the cut and sewn type made of textile materials, leather or imitation leather; the operation of a shoe repair store including the repair, the dyeing or the manufacture of leather or imitation leather articles. 		
	This unit also refers to:		
	<ul style="list-style-type: none"> the manufacture of leather or imitation leather articles such as harnesses, saddles or leads; the manufacture of ice-skates or roller skates of the cut and sewn type; the manufacture of body protection equipment from leather, imitation leather or textile materials such as: <ul style="list-style-type: none"> life vests; bullet-proof vests; elbow pads, shoulder pads, leg pads, knee pads; throat protectors; hockey pants; the manufacture or repair of prostheses or orthoses. 		
	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"> the manufacture of parts related to footwear such as soles, eyelets or linings; 		

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> . the manufacture of bags made of canvas or textile materials of the cut and sewn type; . embroidery on manufactured products; . the finishing of manufactured products. <p>This unit also refers to following activity when done by the workers of an employer as part of the manufacture of footwear of the cut and sewn type:</p> <ul style="list-style-type: none"> . the manufacture of rubber or plastic products by moulding. <p>This unit also refers to the following activities when done by the workers of an employer as part of the operation of a shoe repair store:</p> <ul style="list-style-type: none"> . the sharpening of skates, knives or tools; . alterations or minor repairs to clothing; . the repair of canvas articles of the cut and sewn type. <p>This unit does not refer to:</p> <ul style="list-style-type: none"> . the manufacture of crutches. 		
17060	Finishing of threads, fabrics or clothing; coating of fabrics	2.68	2.31
	<p>This unit refers to:</p> <ul style="list-style-type: none"> . the finishing of threads made of fibres, such as dyeing or sizing; . the finishing of fabrics such as dyeing, calendering, decatizing or flocking; . the finishing of clothing such as dyeing or fading; . the coating of fabrics with materials such as polyurethane, ethylene-acetate, plastic, glue, urethane or vinyl. <p>This unit also refers to:</p> <ul style="list-style-type: none"> . the dyeing of leather or fur; . the manufacture of dental floss from string made of textile materials. <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"> . printing on fabrics or clothing. <p>This unit does not refer to:</p> <ul style="list-style-type: none"> . the operation of a laundromat; . clothing inspection service including thread cutting activities, the sewing on of labels or buttons. 		
18010	Manufacturing doors and windows, in wood or plastic	4.13	3.71

Unit Number	Unit Title	General Rate	Special Rate
	<p>This unit refers to :</p> <ul style="list-style-type: none"> the manufacture of doors and windows, in wood or plastic. <p>This unit also refers to :</p> <ul style="list-style-type: none"> the manufacture of doors and windows, in wood or plastic, covered with materials such as wood, metal or plastic; the manufacture of hybrid windows made of materials such as wood, metal or plastic; the manufacture of wood garage doors; the manufacture of metal doors when done in the same building as the doors and windows referred to under this unit; the manufacture and assembly of blinds. <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"> the manufacture of the following products, elsewhere than on the worksite or on the job, when they are made of wood : sills, frames, mouldings or trims of doors and windows; the cutting of glass; the drying of wood. <p>This unit also refers to the manufacture of sealed glass units form integration in doors and windows when their manufacture takes place in the building where these doors and windows are manufactured.</p> <p>This unit does not refer to :</p> <ul style="list-style-type: none"> the manufacture by moulding of forms such as profiled sections; the installation of manufactured products. 		
18020	<p>Manufacturing solid wood panels; manufacturing wood floors; manufacturing wood mouldings; manufacturing wood furniture components; manufacturing wood stairway components; manufacturing wood cabinet doors</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> the manufacture of solid wood panels; the manufacture of wood floors; the manufacture of wood mouldings; the manufacture of wood furniture components; the manufacture of wood stairway components; the manufacture of wood cabinet doors. <p>This unit also refers to :</p> <ul style="list-style-type: none"> the manufacture of the following products elsewhere than on the worksite or on the job when they are made of wood : sills, 	5.53	5.07

Unit Number	Unit Title	General Rate	Special Rate
	frames, mouldings or trims of doors and windows; . the manufacture of wood products by lathe work, jointing, finger jointing, bending or bowing except if the manufacture of this product is referred to under another unit. This unit also refers to the drying of wood when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit. This unit does not refer to : . the installation of the manufactured products.		
18030	Manufacturing in the plant or the workshop of wood frame buildings; manufacturing in the plant or the workshop of mobile homes or worksite trailers having a wood frame, manufacturing in the plant or the workshop of wood frame house panels This unit refers to : . the manufacture in the plant or the workshop of wood frame buildings such as houses, cottages, storage sheds or garages; . the manufacture in the plant or the workshop of mobile homes or worksite trailers having a wood frame; . the manufacture in the plant or the workshop of wood frame house panels. This unit also refers to : . the manufacture in the plant or the workshop of wood frame garden pavilions. 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 : . the drying of wood. This unit does not refer to : . the installation of manufactured products. An employer classified in this unit can also be classified in exceptional unit 90010.	11.03	10.43
18040	Manufacturing wood coffins; manufacturing or restoring musical instruments having a wood structure; manufacturing furniture, cabinets, counters or integrated furnishings made of wood or having a wood structure in a cabinet-making workshop This unit refers to : . the manufacture of wood coffins; . the manufacture or restoration of musical instruments having a	5.84	5.38

Unit Number	Unit Title	General Rate	Special Rate
.	wood structure such as pianos, organs, guitars, drums or flutes; the manufacture of furniture, cabinets, counters or integrated furnishings made of wood or having a wood structure in a cabinet- making workshop where the organization of work is not standardized and where the production is done on a small scale by workers who are not specifically assigned to a work station.		
	This unit also refers to :		
.	the manufacture of game tables having a wood structure such as billiard tables, Mississippi tables or card tables;		
.	the manufacture of products made of wood or having a wood structure requiring assembly operations such as jewelry boxes, letter boxes, frames, toys, bird feeders, hockey sticks, snowboards, snowshoes, skis or trophies;		
.	the operation of an upholstery workshop;		
.	the operation of a furniture stripping or restoration workshop;		
.	the application in the plant or workshop of products such as paint, stain or varnish, to wood or wood products;		
.	the manufacture or repair, excluding mechanical repairs, of wood boats such as canoes or rowboats;		
.	the manufacture of wood structure docks;		
.	the manufacture of garden furniture made of wood or having a wood structure such as swings, benches or picnic tables.		
	This unit also refers to the drying of wood when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit.		
	This unit does not refer to :		
.	framing service;		
.	the installation of manufactured products.		
18050	Manufacturing or assembling furniture or cabinets having a metal structure; manufacturing metal coffins; manufacturing metal boats outside shipyards	3.31	2.91
	This unit refers to :		
.	the manufacture or assembly of furniture or cabinets having a metal structure;		
.	the manufacture of metal coffins;		
.	the manufacture outside shipyards of metal boats such as canoes, pedalos, pleasure pontoons, sailboats or yachts.		
	This unit also refers to :		
.	the manufacture of metal counters;		
.	the manufacture of office partitions having a metal structure;		
.	the manufacture of game tables having a metal structure such as ping-pong tables or card tables;		
.	the manufacture of metal frames;		

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> . the manufacture of docks having a metal structure; . the manufacture of marina walkways or gangways made of metal for boats; . the manufacture of metal stretchers; . the manufacture of metal display units; . the manufacture of metal storage units such as lockers, filing cabinets, shelves, tool boxes or safes; . the manufacture of metal mail boxes or postal boxes; . the manufacture of bicycles; . the manufacture of wheelchairs; . the manufacture of snowshoes having a metal base; . the manufacture of recreation equipment having a metal structure for daycare nurseries or playgrounds such as swings, slides, playground psychomotor apparatuses; . the manufacture of physical fitness equipment having a metal structure. 		
	This unit does not refer to :		
	<ul style="list-style-type: none"> . the manufacture in a foundry of products referred to under this unit; . the manufacture of wrought iron furniture; . framing service; . the installation of manufactured products. 		
18060	Manufacturing cabinets having a wood structure intended to be attached to a structure; manufacturing counters having a wood structure; manufacturing integrated furnishings having a wood structure	5.06	4.62
	This unit refers to:		
	<ul style="list-style-type: none"> . the manufacture of cabinets having a wood structure intended to be attached to a structure such as kitchen cabinets, bathroom cabinets, storage cabinets; . the manufacture of counters having a wood structure; . the manufacture of integrated furnishings having a wood structure. 		
	Integrated furnishings refer to a set of products generally installed permanently and arranged to complement or to create a décor such as cabinets, counters, storage cabinets or display racks, as well as the accompanying mouldings or other decorative elements made of wood.		
	An employer who engages in an activity referred to under this unit and in the manufacture of furniture made of wood or having a wood structure is classified in this unit for these activities.		
	This unit does not refer to:		
	<ul style="list-style-type: none"> . the installation of manufactured products. 		
18070	Mass producing furniture or furniture frames made of wood or having a wood structure; manufacturing mattresses or box springs	5.18	4.73

Unit Number	Unit Title	General Rate	Special Rate
	This unit refers to:		
	<ul style="list-style-type: none"> the mass production of furniture or furniture frames made of wood or having a wood structure; the manufacture of mattresses or box springs. 		
19010	Manufacturing, installation of commercial signs or exhibition stands	6.12	5.65
	This unit refers to:		
	<ul style="list-style-type: none"> the manufacture and installation of commercial signs; the manufacture and installation of exhibition stands. 		
	This unit also refers to:		
	<ul style="list-style-type: none"> the manufacture and installation of billboards; the installation of signs on billboards; the manufacture and installation of traffic signs; the manufacture and installation of stage sets; the manufacture of floats. 		
	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"> lettering on automobile vehicles; the manufacture and installation of canopies; the manufacture and installation of electronic poster panels; the manufacture of display racks or displays; the manufacture of advertising accessories; printing on banners, signs and posters; the manufacture of indoor signs. 		
26050	Printing; reprography; binding; manufacturing paper or paperboard office supplies	2.23	1.86
	This unit refers to :		
	<ul style="list-style-type: none"> 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; reprography; binding, whether artisanal or commercial, and the other finishing operations such as gilding or embossing; 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. 		
	This unit also refers to :		

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> the manufacture of paperboard or vinyl-covered paperboard ring binders or photo album; the assembly of sample catalogues such as wallpaper, carpets, hair or paint shades; the restoration of books; the manufacture of folding boxes made out of non-corrugated paperboard; the transformation of paper into wrapping paper or wallpaper; the manufacture of embroidered articles such as badges and decorative articles; embroidery on clothing; the copying of CDs or DVDs; the lamination of documents; the manufacture of rubber stamps for offices; mail-out preparation services; inserting service; the bagging of publicity documents. <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"> design when this employer does not publish the printed product; plate preparation service for printing. <p>This unit does not refer to :</p> <ul style="list-style-type: none"> the printing done by the workers of an employer as part of the manufacture of a product referred to under another unit. 		
34010	Sawmill; drying of wood; treatment of wood	8.04	7.52
	<p>This unit refers to :</p> <ul style="list-style-type: none"> the operation of a stationary or mobile sawmill; the drying of wood; the treatment of wood, whether or not under pressure, using chemical substances such as pentachlorophenol (PCP), creosote, chromium-copper-arsenic (CCA) or ammonia-copper-arsenic (ACA). <p>This unit also refers to :</p> <ul style="list-style-type: none"> the manufacture of log construction homes, using round timber or square timber, elsewhere than on the work site or on the job; the manufacture of shingles, laths or plywood sheets; the manufacture of veneer by slicing or rotary cutting; the manufacture of wood chips outside the forest; wood planing or wood piece cutting services; the application in the plant or workshop of products such as paint or varnish, to wood or wood products when the employer treats the wood, whether or not under pressure. 		

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"> . the measuring of wood; . the marking of trees or timber marking. <p>An employer who trades in wood and who also dries wood is classified in this unit for the trade in this wood.</p> <p>An employer classified under this unit can also be classified in exceptional units 34410, 34420, 90010 and 90020.</p>		
34030	<p>Manufacturing or assembling pallets or containers made of wood used in the handling and transportation of merchandise; manufacturing wooden fences; manufacturing roof trusses, joists or rafters made of wood</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> . the manufacture or assembly of wood pallets or containers used in the handling and transportation of merchandise; . the manufacture of wooden fences; . the manufacture of roof trusses, joists or rafters made of wood. <p>This unit also refers to :</p> <ul style="list-style-type: none"> . the manufacture of components of pallets, containers or fences made of wood; . the repair and recycling of pallets or containers made of wood; . the manufacture of reels made of wood; . the manufacture of pools made of wood; . the manufacture in the plant or workshop of wood frame house panels when the employer manufactures roof trusses, joists or rafters made of wood. <p>This unit does not refer to :</p> <ul style="list-style-type: none"> . the installation of manufactured products. <p>An employer classified under this unit can also be classified in exceptional units 34410, 34420, 90010 and 90020.</p>	9.25	8.70
34200	<p>Manufacturing paper pulp; manufacturing paper and paperboard; manufacturing wood fibre boards</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> . the manufacture of paper pulp; . the manufacture of paper, paperboard, felt paper; . the manufacture of wood fibre insulation boards. <p>This unit also refers to :</p>	2.47	2.10

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> . the manufacture of cores for paper rolls for its own purposes; . the production of electricity for its own purposes; . the manufacture of chemicals for its own purposes. <p>This unit also refers to the following activities when they are done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :</p> <ul style="list-style-type: none"> . measuring wood; . unwinding and rewinding paper and paperboard. <p>An employer classified under this unit can also be classified in exceptional units 34410, 34420, 90010 and 90020.</p>		
34210	<p>Transforming paper and paperboard; treating paper and paperboard; manufacturing particle board; coating of boards</p> <p>This units refers to :</p> <ul style="list-style-type: none"> . the transformation of paper or paperboard into products such as toilet paper, paper towels, plates, facial tissues, diapers, napkins, cups, straws, tubes, cores, cigarette paper, medical paper, bags, sandpaper, laminated products, cellulose fibre insulation, wrapping products or lids; . unwinding and rewinding of paper and paperboard products; . cutting of paper or paperboard into sheets; . making of corrugated paperboard; . transformation of corrugated paperboard into products such as stands, protective corners, separators or boxes; . transformation of laminate into all types of products; . treatment of paper or paperboard by the application of products such as melamine resin, paraffin, wax or silicone or by superimposing sheets of material such as plastic, aluminum, paper or paperboard; . transformation of felt paper into products such as asphalt saturated paper or asphalt shingles; . transformation of wood fibre panels into products such as insulating boards or acoustic or decorative tiles; . impregnating membranes with a coating; . manufacturing of particle boards, such as wood particle boards, waferboard or oriented strand board; . covering of boards with materials or products such as plastic, thermoplastic, melamine, laminate or paint; . printing of panels. <p>This unit also refers to :</p> <ul style="list-style-type: none"> . the cutting of more than one of the following raw materials : <ul style="list-style-type: none"> . rubber; . cork; . paper; . plastic; . paperboard; 	4.76	4.33

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> . felt. . the manufacture of adhesive tape; . the manufacture of floating wood floors; . the manufacture of laminated counter tops; . the manufacture of pellets or mini-logs from sawdust; . the manufacture of cotton wool for body hygiene and care, cotton swabs, remover pads, nursing pads, pharmaceutical coils, adhesive bandages, and sanitary tampons or napkins. <p>This unit does not refer to :</p> <ul style="list-style-type: none"> . the manufacture of wallpaper; . the manufacture of foldable non-corrugated cardboard boxes; . the installation of the manufactured products. <p>An employer classified under this unit can also be classified in exceptional units 34410, 34420, 90010 and 90020.</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>	7.05	6.56
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>	7.05	6.56
35010	<p>Manufacturing freestone products</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> . the manufacture of freestone products such as grave monuments, furniture, slabs or curbs. <p>Freestone refers to such stones as granite, marble or slate.</p> <p>This unit also refers to :</p> <ul style="list-style-type: none"> . the cutting, grinding, shaping or finishing of freestone. <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"> . stone engraving. <p>This unit does not refer to :</p>	5.98	5.51

Unit Number	Unit Title	General Rate	Special Rate
	. the installation referred to under units 80030 to 80260.		
35020	Manufacturing ready-mixed concrete; manufacturing asphalt	4.32	3.90
	This unit refers to :		
	. the operation of a stationary or mobile ready-mixed concrete manufacturing plant;		
	. the operation of a stationary or mobile asphalt manufacturing plant.		
	This unit also refers to :		
	. the delivery of ready-mixed concrete;		
	. the mixing and bagging of sand-cement, cold asphalt or dry concrete;		
	. the manufacture of monolithic refractory products.		
	This unit does not refer to :		
	. the pumping of concrete;		
	. the operation of a quarry;		
	. cement, concreting and paving work as well as the installation of manufactured products.		
35030	Manufacturing concrete products	6.38	5.91
	This unit refers to :		
	. the manufacture of concrete products, whatever their composition, such as pipes, bricks or blocks;		
	. the manufacture of concrete structural or architectural elements.		
	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 :		
	. the manufacture of ready-mixed concrete.		
	This unit does not refer to :		
	. the installation of manufactured products.		
35040	Transforming and finishing glass	4.13	3.72
	This unit refers to :		
	. the transformation of flat glass into in particular tempered, curved or rolled glass;		
	. the manufacture of cut glassware products such as aquariums, glass doors without framing or tables;		
	. the manufacture of decorative glass products;		

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> . the manufacture of stained glass; . the manufacture of mirrors; . glass or mirror work such as cutting, polishing, beveling, drilling, foresting, sanding or engraving; . the manufacture of sealed glass units. <p>This unit also refers to:</p> <ul style="list-style-type: none"> . the manufacture of glass using a blowing iron. <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"> . serigraphy on glass. <p>This unit does not refer to :</p> <ul style="list-style-type: none"> . the installation referred to under units 80110 or 80150; . the collecting and recycling of glass. 		
35050	<p>Manufacturing clay-based products; manufacturing glass; manufacturing cement; manufacturing lime; manufacturing refractory products; manufacturing gypsum panels</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> . the manufacture of products such as pottery, sanitary ware, tiles, table articles or electrical insulators that are clay based or involve similar materials such as porcelain, terracotta, ceramics or earthenware; . the manufacture of glass such as flat glass, hollow glass or glass microbeads from silica sand or recycled glass; . the manufacture of cement; . the manufacture of lime; . the manufacture of refractory products such as brick, tiles or blocks; . the manufacture of gypsum panels. <p>This unit also refers to :</p> <ul style="list-style-type: none"> . the manufacture of charcoal or activated charcoal; . the manufacture of synthetic olivines; . the manufacture of expanded perlite or exfoliated vermiculite; . the manufacture of mica powder; . the manufacture of grindstone using bonded abrasives; . the manufacture of mineral fibre such as fiberglass or rock fibre; . the manufacture of products made of plaster. <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>	3.50	3.10

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> . the manufacture of monolithic refractory products; . the transformation of mineral fibres into products such as bulk insulation or mattresses; . the manufacture of joint compound. <p>This unit does not refer to :</p> <ul style="list-style-type: none"> . the manufacture of ready-mixed concrete; . the manufacture of agricultural limestone; . the operation of pottery cafés; . the operation of a quarry; . the manufacture of wire and textiles made out of mineral fibre; . the installation of manufactured products. 		
36050	Manufacturing metal products by stamping, machining or forging	3.50	3.10
	<p>This unit refers to :</p> <ul style="list-style-type: none"> . sheet metal work by mechanical processes such as : moulding, die stamping, stamping and cutting to manufacture products other than machines or equipment; . the use of dies to transform a piece of metal, in particular to lengthen it, crush it or drill it; . the heat-assisted forging of metal parts other than machines or equipment; . the manufacture by machining of metal parts other than machines or equipment. <p>This unit also refers to :</p> <ul style="list-style-type: none"> . the manufacture of screws, nuts, bolts and rivets; . the manufacture of metal powder products including sintering operations; . the manufacture by machining of aircraft parts; . the manufacture and refurbishing of jacks; . the manufacture of industrial moulds and dies by machining; . the manufacture of ball bearings, roller bearings and needle bearings; . the refurbishing of parts for automobiles such as brakes, transmission or steering parts, in particular by the following operations : <ul style="list-style-type: none"> . the disassembly of used parts and their refurbishing, in particular by machining; . the assembly of components to obtain a refurbished part; . the refurbishing of diesel engines and automobile vehicle engines; . the manufacture of brakes and their components; . the manufacture of non-mechanized and tools; . the sharpening of tools; . reconditioning by using a metal spray gun; . the manufacture by machining of plastic parts other than machines or equipment. 		

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"> . the manufacture of industrial moulds made out of cast iron; . the refurbishing of vehicle parts when the part is disassembled from or mounted on the vehicle by workers of the employer; . the manufacture on the work site or on the job of gutters, pipes or other products from metal sheets; . the installation referred to under units 80030, 80130 and 80180; . the manufacture of synthetic bearing housings by casting; . 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; . the manufacture of brake components by casting; . the manufacture in a foundry of products referred to under this unit; . the preparatory work for the work referred to under 80130. 		
36060	Manufacturing metal wire products	4.21	3.79
	<p>This unit refers to :</p> <ul style="list-style-type: none"> . the manufacture by cold drawing of metal wire using drawing stock that is not produced in the same building, whether or not the employer has the wire undergo other operations, for example to insulate it; . the insulation of electric or communication wires and cables, when the metal wire or optical fibre is not produced in the same building; . 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; . the manufacture of metal wire furniture. <p>This unit also refers to :</p> <ul style="list-style-type: none"> . the manufacture of reinforcement mesh; . the operation of a bending yard elsewhere than on the work site or on the job. <p>This unit does not refer to :</p> <ul style="list-style-type: none"> . the manufacture of wire or metal rod products by machining or forging; . the installation referred to under units 80030, 80100 and 		

Unit Number	Unit Title	General Rate	Special Rate
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80170.

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 18050 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	4.83	4.39
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This unit refers to :

- . the manufacture of metal doors with or without windowpanes and windows such as :
 - . residential doors and windows;
 - . doors and windows for office buildings, commercial, industrial or institutional establishments;
 - . patio-doors;
 - . folding doors and gates for commercial and public buildings;
 - . doors and windows for transportation equipment;
- . the manufacture of the following products when they are made out of metal : sills, door and window frames, screens, mouldings and trims;
- . the assembly of screens;
- . the manufacture of shopwindows, wall curtains, skylights, venting windows, solariums, atria, bus shelters and gatehouses;
- . the manufacture of metal hothouses;
- . the manufacture of metal garage doors, metal hangar doors, metal rolling doors and metal curtains made of embossed curved or flat slats;
- . the manufacture of architectural products by cutting and assembling metal extrusions and tubular metal with or without the incorporation of glass, fabric or reinforced plastic sheet such as :
 - . canopies;
 - . shelters;
 - . residential or commercial portal frames;
- . the manufacture of doors and panels of refrigerated rooms;
- . the manufacture of banisters, with or without glass, fences and railings in aluminum.

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 :

- . the cutting of glass;
- . the manufacture of metal sheathing boards;
- . the manufacture of sills, door frames or window frames made out of wood;

Unit Number	Unit Title	General Rate	Special Rate
	<p>. the installation of canvas shelters or canopies.</p> <p>This unit also refers to the manufacture of sealed glass units for integration in doors and windows when their manufacture takes place in the building where these doors and windows are manufactured.</p> <p>This unit does not refer to :</p> <p>. the installation referred to under units 80110, 80130, 80150 and 80160;</p> <p>. the manufacture of fabrics and sewing work;</p> <p>. the manufacture of outdoor metal siding;</p> <p>. the manufacture of ornamental iron products;</p> <p>. the manufacture in a foundry of products referred to under this unit;</p> <p>. the manufacture by extrusion of forms such as a extruded shapes.</p>		
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> <p>. the application on metal products of dry or liquid paint by spraying or other processes, including painting by electrostatic process;</p> <p>. the coating and plating of metal products, including the plating of precious metals;</p> <p>. the heat treatment of metals and metal products.</p> <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> <p>. protective coating by using a metal spray gun;</p> <p>. the enameling of metal products;</p> <p>. the polishing of metal;</p> <p>. the sandblasting of metal;</p> <p>. the plating and heat treatment of airplane parts.</p> <p>This unit does not refer to :</p> <p>. vehicle body repair and painting work;</p> <p>. the application of rust-proofing and paint sealant to vehicles.</p> <p>An employer who applies rubber coating to products in the workshop and applies coatings involving other materials to these products or other products in the workshop is classified in this unit for these activities.</p>	4.91	4.48
36090	<p>Manufacturing metal framing elements; manufacturing ornamental iron products; operating a stationary welding workshop; manufacturing scaffolding</p> <p>This unit refers to :</p>	8.05	7.53

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> . the manufacture of metal framing elements, from structural steel plates and shapes that are not manufactured by the employer; . the manufacture of self-bracing building sections made of steel and the assembly of these sections in the workshop; . the manufacture of ornamental iron products; . the operation of a stationary welding workshop; . the manufacture of scaffolding. <p>This unit also refers to :</p> <ul style="list-style-type: none"> . the manufacture of parts of silos made out of metal; . artisanal forging; . aluminothermic welding; . the manufacture of leaf springs; . the manufacture of metal light poles with or without the assembly of the components; . the manufacture of parts of ships, boats and barges made out of metal other than in a shipyard. <p>This unit does not refer to :</p> <ul style="list-style-type: none"> . the operation of a mobile welding unit; . the installation referred to under units 69960, 80060, 80080, 80160, 80250 and 80260; . the manufacture of products on the work site or on the job; . the manufacture of moulded metal light poles. <p>An employer classified under this unit can also be classified under exceptional units 90010 and 80020.</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"> . the manufacture of farm machines and equipment; . the manufacture of heavy equipment for construction, for mining, for petroleum and oil development, for logging and for road maintenance; . 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"> . garbage trucks; . dump trucks; . fire trucks; . commercial trucks; . ice melters and abrasive spreaders; . tanker trucks; . tow trucks; . armored cars; . the manufacture of trailers such as : 	5.13	4.69

Unit Number	Unit Title	General Rate	Special Rate
	. flatbed trailers whether covered or not;		
	. trailers for the transport of automobiles;		
	. dump trailers;		
	. tank trailers;		
	. utility trailers;		
	. deck platform semi-trailers.		

This unit also refers to :

- . the manufacture of non-domestic snow blowers;
- . the manufacture of blades of graders and snow plows;
- . the manufacture of buckets of mechanical shovels, loaders, backhoes;
- . the manufacture of mechanized grapples and skidding scissors;
- . the manufacture and repair of locomotives and freight cars;
- . the adaptation of road vehicles for use on rails;
- . the manufacture of off-road heavy vehicles;
- . the manufacture of metal containers, including Roll-off systems;
- . the manufacture of garbage compactors;
- . the manufacture of aerial baskets, with or without the manufacture of baskets;
- . the manufacture of stalls, cages and paddocks using tubular metal;
- . the manufacture of forklifts.

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 :

- . the manufacture of forks, picks and hitches for heavy equipment;
- . the manufacture of farm ventilation systems.

This unit does not refer to :

- . the manufacture in a foundry of products referred to under this unit;
- . the manufacture of farm buildings;
- . the manufacture of wooden floors for trailers by an employer who does not manufacture trailers;
- . the manufacture of reinforced plastic trailers;
- . the manufacture of reinforced plastic baskets by an employer who does not manufacture the aerial basket;
- . the rewinding of electric motors of locomotives;
- . the manufacture of truck boxes made out of reinforced plastic;
- . the manufacture of silos;
- . the manufacture of wire mesh containers.

36110	Manufacturing boilers and metal tanks; manufacturing heavy industrial machines and equipment	4.58	4.15
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This unit refers to :

Unit Number	Unit Title	General Rate	Special Rate
	<p>. the manufacture of boilers and metal tanks.</p> <p>This unit refers to the manufacture of the following heavy industrial machines and equipment :</p> <p>. industrial dust extractors, cyclones and heat exchangers;</p> <p>. machines and equipment for the paper industry;</p> <p>. machines and equipment for the sawmill industry;</p> <p>. machines and equipment for the mining industry;</p> <p>. machines and equipment for the primary iron industry.</p> <p>This unit also refers to the manufacture of the following heavy machines and equipment :</p> <p>. industrial stacks made out of metal;</p> <p>. machines and industrial equipment for wastewater and drinking water treatment;</p> <p>. overhead cranes, hoists, monorails and winches;</p> <p>. bridge or mounted cranes;</p> <p>. turbines.</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> <p>. the manufacture of industrial fans and centrifugal blowers;</p> <p>. the manufacture and assembly of industrial piping other than on the work site or on the job.</p> <p>This unit does not refer to :</p> <p>. the manufacture of cast iron boilers;</p> <p>. the installation referred to under units 80080, 80140 and 80250;</p> <p>. the manufacture of products on the work site or on the job;</p> <p>. the manufacture in a foundry of products referred to under this unit.</p>		
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> <p>. the manufacture of heating equipment, such as :</p> <p>. unit heaters;</p> <p>. solar energy heaters;</p> <p>. burners;</p> <p>. water heaters;</p> <p>. furnaces;</p> <p>. electric radiators;</p> <p>. heat pumps;</p> <p>. metal fireplaces;</p>	2.69	2.31

Unit Number	Unit Title	General Rate	Special Rate
.	wood stoves;		
.	the manufacture of ventilation equipment, such as :		
.	commercial and industrial exhaust fans;		
.	household fans;		
.	air-air heat exchangers;		
.	air supply units;		
.	electronic filters;		
.	the manufacture of air conditioning equipment, such as :		
.	air conditioners;		
.	humidifiers;		
.	dehumidifiers;		
.	the manufacture of refrigeration equipment, such as :		
.	refrigerated counters and show cabinets;		
.	refrigeration equipment for coolers or refrigerated warehouses;		
.	the manufacture of home appliances, such as :		
.	refrigerators and freezers for the home;		
.	ranges for the home;		
.	dishwashers for the home;		
.	washers and dryers for the home;		
.	vacuum cleaners;		
.	suction hoods for the home;		
.	carpet cleaning machines;		
.	floor cleaning machines;		
.	the manufacture of electric lighting fittings, other than lamp poles for non-residential use;		
.	the assembly of electric lighting fittings, including electric and solar energy light poles;		
.	the manufacture of pumps and compressors.		

This unit also refers to :

- .
- the manufacture of automatic distributing machines;
- the manufacture of refrigerated fountains and water coolers;
- the manufacture of household drinking water treatment equipment;
- the manufacture or repair of automobile radiators;
- the manufacture of sprayers;
- the manufacture of pressure washer equipment;
- the manufacture of tanning beds.

This unit does not refer to :

- .
- the manufacture of equipment only requiring sheet metal work without the assembly of electrical or mechanical components, such as roof fans or chimney stacks;
- the manufacture of heavy industrial refrigeration equipment requiring the assembly of pipes;
- the manufacture in a foundry of products referred to under this unit;
- the manufacture of non-electric lighting fittings;
- glass work in the manufacture of electric lighting fittings;
- the moulding of metal in the manufacture of electric lighting fittings;

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> . the manufacture of lamp shades; . the installation referred to under units 69960, 80030 to 80260; . the manufacture of equipment for farm spraying or dusting; . the manufacture of thermostats; . the repair of radiators when the radiator is mounted on or removed from the vehicle by the workers of the employer. 		
36130	Manufacturing commercial kitchen appliances and equipment; manufacturing machines and equipment for the food, pharmaceutical and cosmetics industry; manufacturing machines and equipment for the maple growing industry; manufacturing machine-tools for working metal and woodworking; manufacturing machines and equipment for the rubber, plastic, furniture and lumber industry	2.97	2.59

This unit refers to :

- . the manufacture of commercial kitchen appliances and equipment, such as :
 - . cooking appliances, stoves and ovens;
 - . food warming appliances;
 - . dishwashers;
- . the manufacture of machines and equipment for the food industry, such as :
 - . bakery product machines and equipment;
 - . bottling machines and equipment;
 - . slaughterhouse machines and equipment;
 - . brewery machines and equipment;
- . the manufacture of machines and equipment for the pharmaceutical and cosmetics industry;
- . the manufacture of machines and equipment for the maple products industry;
- . the manufacture of machine tools for working metal or woodworking;
- . the manufacture of machines and equipment for the rubber, plastic, furniture or lumber industry.

This unit also refers to :

- . the manufacture of machines and equipment for mobile sawmills;
- . the manufacture of assembly lines;
- . the manufacture of packaging machines;
- . the manufacture of mechanized hand tools;
- . the manufacture of snow blowers for the home.

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 :

- . the manufacture of dies;
- . the manufacture and assembly of industrial piping elsewhere than on the work site or on the job;
- . the manufacture of metal counters.

Unit Number	Unit Title	General Rate	Special Rate
	This unit does not refer to : <ul style="list-style-type: none"> . the manufacture of tanks; . the installation referred to under units 80080 and 80250; . the manufacture of products on the work site or on the job; . the manufacture in the foundry of products referred to under this unit. 		
36140	Manufacturing and refurbishing transformers; manufacturing electric motors, generators, alternators, generating sets; rewiring of electric motors, alternators and starters <p>This unit refers to :</p> <ul style="list-style-type: none"> . the manufacture and refurbishing of power, switchboard and voltage transformers; . the manufacture of electric motors; . the manufacture of generators; . the manufacture of alternators; . the manufacture of generating sets; . the rewiring of electric motors, alternators and starters. <p>This unit also refers to :</p> <ul style="list-style-type: none"> . the manufacture of high-power condensers; . the manufacture of ignitions; . the manufacture of starters; . the manufacture of solenoids; . the manufacture of bus-bars; . the manufacture of accumulators and batteries. <p>This unit does not refer to :</p> <ul style="list-style-type: none"> . the rewiring of electric motors, alternators and starters on the work site or on the job; . the installation referred to under unit 80060. 	2.52	2.15
36150	Manufacturing computer hardware and peripherals, telephone and communication hardware, audio-video hardware, electric switching and connection devices, electric and electronic parts and components, control panels and electric and electronic measurement and control instruments panels <p>This unit refers to :</p> <ul style="list-style-type: none"> . the manufacture of computer hardware and peripherals, such as : <ul style="list-style-type: none"> . computers; . peripherals installed inside or outside the computer such as monitors, keyboards, mice, joysticks, storage devices, disk drives and printers; . automatic bank tellers; . sales terminals; . bar code readers; 	1.27	0.93

Unit Number	Unit Title	General Rate	Special Rate
.	data entry terminals;		
.	video lottery machines;		
.	the manufacture of telephone and communication hardware, such as :		
.	telephones;		
.	telephone consoles and exchanges;		
.	radio-broadcasting and television broadcasting hardware;		
.	traditional or wireless communication hardware and systems;		
.	alarm and intercom equipment;		
.	satellite communication hardware;		
.	telecommunication antennas;		
.	the manufacture of audio-video material, such as :		
.	speakers;		
.	amplifiers;		
.	televisions;		
.	the manufacture and assembly of electronic components, such as :		
.	connectors and other connection elements;		
.	the manufacture of chips and microprocessors;		
.	the manufacture of printed circuit laminates;		
.	the manufacture of printed circuit board assembly units;		
.	the manufacture of semiconductors;		
.	the manufacture of connection and switching equipment, such as :		
.	circuit breakers;		
.	switches;		
.	the manufacture of auxiliary electric parts and components for transformers and connection devices such as lightening arrestors, breakers, relays, electric fuses;		
.	the manufacture of application transformers;		
.	the manufacture of light and fluorescent ballasts;		
.	the manufacture of application condensers;		
.	the manufacture of electrical distribution devices, such as :		
.	electrical connectors;		
.	switches;		
.	toggles;		
.	the manufacture of electric light bulbs;		
.	the manufacture of sealed-beam automobile headlights and other lights for automobile vehicles;		
.	the manufacture of navigation and guidance instruments, such as :		
.	aerial navigation instruments;		
.	maritime navigation instruments;		
.	the manufacture of electric or electronic medical equipment;		
.	the manufacture of devices and hardware comprising electronic computers for integrated control and command purposes;		
.	the manufacture of industrial electronic components;		
.	the manufacture of control panels;		
.	the manufacture of industrial process automatization or robotization systems;		
.	the manufacture of analysis and measurement instruments and		

Unit Number	Unit Title	General Rate	Special Rate
	devices.		
	This unit also refers to :		
	. the manufacture of battery chargers;		
	. the assembly of traffic lights;		
	. the manufacture of auditory prostheses;		
	. the manufacture of optic fibre.		
	This unit does not refer to :		
	. the installation referred to under units 69960 and 80030 to 80260;		
	. the manufacture of machines, devices or equipment controlled by a device or system, the manufacturing of which is referred to under this unit;		
	. the manufacture in the foundry of products referred to in this unit.		
36160	Manufacturing aircraft	1.66	1.31
	This unit refers to :		
	. the manufacture of aircraft.		
	This unit also refers to :		
	. the manufacture of the following parts for aircraft : ailerons, wings, landing gear, fuselage, gas turbines;		
	. the manufacture and overhauling of aircraft engines;		
	. major modifications to aircraft systems or equipment;		
	. mechanical maintenance and refurbishing of aircraft when done by an employer other than an air carrier.		
36170	Shipbuilding in a shipyard	12.67	12.03
	This unit refers to :		
	. the building, repairing, transforming and modifying in a shipyard of ships such as : dredge scows, commercial fishing boats, passenger lines, ferries, ice-breakers;		
	. manufacturing parts of ships and barges in a shipyard;		
	. the repair of ships such as : dredge scows, commercial fishing boats, liners, ferries, ice-breakers.		
	This unit also refers to :		
	. vessel refitting and boiling out services in a shipyard;		
	. the building, repairing, transformation and modification of drilling platforms.		
36190	Manufacturing snowmobiles, personal watercraft, recreational all-terrain vehicles, motorcycles and motorized golf carts; manufacturing scooters; manufacturing and refurbishing passenger coaches for rail and	1.70	1.35

Unit Number	Unit Title	General Rate	Special Rate
	subway transportation		
36200	Manufacturing buses, ambulances, trucks with the assembly of the power train, travel trailers, camping trailers, caravans and motorized trailers	2.17	1.81
	This unit refers to :		
	<ul style="list-style-type: none"> . the manufacture of the following vehicles : <ul style="list-style-type: none"> . buses and motor coaches; . ambulances; . trucks with assembly of the power train; . the manufacture of travel trailers; . the manufacture of camping trailers; . the manufacture of caravans and motorized trailers. 		
	This unit also refers to :		
	<ul style="list-style-type: none"> . the adaptation of vehicles for handicapped persons; . the manufacture of extended body limousines; . the conversion of buses or trucks; . the interior fitting of trucks and panel trucks; . the manufacture of motor homes. 		
	This unit does not refer to :		
	<ul style="list-style-type: none"> . the installation of interior fitting elements on light duty trucks done by a merchant. 		
36210	Manufacturing on an assembly line of automobiles and light trucks with the assembly of the power train	1.38	1.04
36300	Manufacturing of pig iron or steel; manufacturing ferroalloys; rolling, extruding or hot drawing ferrous metals	2.54	2.17
	This unit refers to:		
	<ul style="list-style-type: none"> . the manufacture of pig iron or steel by smelting iron ore or scrap metal; . the manufacture of ferroalloys; . the rolling or extruding of ferrous metals to manufacture simple forms such as sheets, plates, bars, rods or profiles; . the hot drawing, through a die, of ferrous metals to manufacture drawing stock. 		
	This unit also refers to:		
	<ul style="list-style-type: none"> . forging using ferrous metals manufactured in the same building; . the cold drawing, through a die, of ferrous metals manufactured in the same building; . the manufacture of titanium slag; . the manufacture of metallic powder; . the manufacture of welding electrodes, welding wire or 		

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> welding powder; the manufacture of silicon; the manufacture of products made from ferrous metal wire when drawing stock is manufactured in the same building; the manufacture of products made from ferrous metal rods manufactured in the same building. 		
36310	Manufacturing or rolling of aluminum	1.54	1.20
	<p>This unit refers to:</p> <ul style="list-style-type: none"> the extraction of alumina from bauxite ore; the manufacture of aluminum through the electrolysis of alumina; the hot or cold rolling of aluminum to manufacture simple forms such as bars, sheets, plates or strips. <p>This unit also refers to:</p> <ul style="list-style-type: none"> the recycling of aluminum slag and the remelting of ingots; the manufacture of magnesium from mineral compounds; the extrusion or the hot or cold drawing of aluminum or magnesium manufactured in the same building. <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"> the manufacture of non-ferrous metal alloys. 		
36320	Refining of non-ferrous metals; rolling, extrusion or hot drawing of non-ferrous metals	4.07	3.66
	<p>This unit refers to:</p> <ul style="list-style-type: none"> the electrolytic refining of non-ferrous metals; the hot or cold rolling of non-ferrous metals to manufacture simple forms such as bars, sheets, plates or strips; the extrusion of simple forms in non-ferrous metals, such as rods, tubes or profiles; the hot drawing, through a die, of non-ferrous metals to manufacture drawing stock. <p>This unit also refers to:</p> <ul style="list-style-type: none"> the remelting of non-ferrous metal waste; the advanced refining of non-ferrous metals by distillation or zone melting; the manufacture of non-ferrous metal alloys; the forging of non-ferrous metals manufactured in the same building; the cold drawing, through a die, of non-ferrous metals manufactured or extruded in the same building; the aluminizing by co-extrusion of metal wires or cables; 		

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> the cold drawing of aluminum tubes when the aluminum is not manufactured in the same building; the manufacture of non-ferrous metal products from drawing stock manufactured in the same building; the manufacture of products from non-ferrous metal rods manufactured in the same building. <p>This unit does not refer to:</p> <ul style="list-style-type: none"> the activities referred to under unit 54260. 		
36330	Iron casting	6.89	6.40
	<p>This unit refers to:</p> <ul style="list-style-type: none"> the manufacture by casting of cast iron or cast iron alloy parts, including their machining and finishing. <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"> the manufacture of models, moulds or dies; the manufacture of cores. <p>An employer who engages in the manufacture by casting of cast iron or cast iron alloy parts and in an activity referred to under unit 36300 is classified in this unit for these activities.</p>		
36340	Steel casting	16.98	16.22
	<p>This unit refers to:</p> <ul style="list-style-type: none"> the manufacture by casting of steel or steel alloy parts, including their machining and finishing. <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"> the manufacture of models, moulds or dies; the manufacture of cores. <p>This unit does not refer to:</p> <ul style="list-style-type: none"> the manufacture by casting of parts using the cire perdue process. <p>An employer who engages in the manufacture by casting of steel or steel alloy parts and in an activity referred to under unit 36300 is classified in this unit for these activities.</p>		
36350	Casting of non-ferrous metals; manufacturing by casting of parts using the cire perdue process	4.78	4.35

Unit Number	Unit Title	General Rate	Special Rate
	<p>This unit refers to:</p> <ul style="list-style-type: none"> the manufacture of non-ferrous metal parts by processes such as gravity die casting, die casting, sand casting or plaster mould casting, including their machining and finishing; the manufacture by casting of parts using the cire perdue process, including their finishing. <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"> the manufacture of models, moulds or dies; the manufacture of cores. <p>An employer who engages, in the same building, in the manufacture by casting of non-ferrous metal parts and in an activity referred to under unit 36310 or unit 36320 is classified in this unit for these activities.</p>		
54010	<p>Trading in or renting indoor or outdoor furniture for the home, the office, or commercial, industrial or institutional establishments; trading in antique furniture; trading in or renting big home appliances; trading in, renting or repairing audio and video equipment; repairing small or big home appliances</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> the trade in or rental of indoor or outdoor furniture for the home, the office or commercial, industrial or institutional establishments; the trade in antique furniture; the trade in or rental of big home appliances, such as : <ul style="list-style-type: none"> freezers; stoves; dishwashers; washers and dryers; refrigerators; the trade in, rental or repair of audio and video equipment; the repair of small or big home appliances. <p>This unit also refers to :</p> <ul style="list-style-type: none"> the trade in, rental or repair of stage lighting and public address equipment; the trade in, rental or repair of vending machines offering food products, toys or cigarettes; the trade in, rental or repair of can or bottle recycling machines; the trade in refrigerated cabinets or counters; the trade in coffins or urns; the trade in, rental or repair of arcade games; the repair of video lottery terminals; 	2.83	2.45

Unit Number	Unit Title	General Rate	Special Rate
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- . the trade in parabolic antennas;
- . the rental of exhibition stands;
- . the trade in or repair of commercial kitchen machines and equipment, such as :
 - . cooking appliances, stoves and ovens;
 - . appliances for reheating food;
 - . dishwashers;
- . the trade in or rental of automatic bank tellers;
- . the repair or maintenance of systems, other than central, refrigeration or air conditioning systems.

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 trading or renting activities referred to under this unit :

- . the trade in or rental of interior decorating accessories, vacuum cleaners, small household appliances, floor covering, lighting fixtures or air conditioners;
- . the trade in antiques;
- . the trade in compact discs, software or DVDs;
- . the trade in commercial cooking accessories, such as :
 - . dishware;
 - . cookware;
 - . utensils.

This unit does not refer to :

- . the restoration of furniture, such as :
 - . stripping;
 - . upholstering;
 - . painting, staining or varnishing;
- . the installation of parabolic antennas;
- . the installation of products sold or rented when referred to in units 80030 to 80260;
- . the installation of audio or video systems for automobile vehicles.

An employer who sells or rents in the same building a product referred to under this unit and a product referred to under unit 54020 is classified in this unit for these activities.

54020	Trading in or renting office machines and equipment; trading in small home appliances; trading in, renting or repairing computer equipment and peripherals; trading in or renting electric or electronic medical or laboratory equipment; trading in medical, dental or surgical instruments or supplies; trading in or renting telephone or communication equipment; trading in, renting or repairing photographic material and equipment; photography service; film development and printing service	1.09	0.75
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This unit refers to :

- . the trade in or rental of office machines and equipment, such as :
 - . photocopiers;

Unit Number	Unit Title	General Rate	Special Rate
.	fax machines;		
.	calculators;		
.	the trade in small home appliances, such as :		
.	kettles;		
.	percolators;		
.	toasters;		
.	food processors;		
.	microwave ovens;		
.	the trade in, rental or repair of computer hardware and peripherals, such as :		
.	computers;		
.	peripherals installed inside or outside the computer such as monitors, keyboards, mice, joysticks, storage devices, disc drives or printers;		
.	sales terminals;		
.	bar code readers;		
.	data entry terminals;		
.	the trade in or rental of electric or electronic medical or laboratory equipment, such as :		
.	devices to measure blood pressure;		
.	electrocardiographs;		
.	microscopes;		
.	the trade in medical, dental or surgical instruments or supplies, such as :		
.	scalpels;		
.	stethoscopes;		
.	the trade in or rental of telephone or communication equipment, such as :		
.	telephones;		
.	regular or cordless communication equipment and systems;		
.	two-way communication systems;		
.	the trade in, rental or repair of photographic material and equipment, such as :		
.	cameras;		
.	lenses;		
.	film rolls;		
.	tripods;		
.	photography service;		
.	film development and printing service.		

This unit also refers to :

- .
- the trade in, rental or repair of sewing machines;
- the trade in personal care equipment, such as :
 - .
 - curling irons;
 - .
 - razors;
 - .
 - hair dryers;
- the trade in lighting fixtures, such as :
 - .
 - lamps;
 - .
 - lights;
- the trade in video game consoles;
- the trade in alarm systems without installation;
- the trade in or rental of water coolers;

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> . the trade in or rental of domestic equipment used to treat drinking water; . the rental of medical oxygen equipment; . the trade in equipment for making beverages at home such as: <ul style="list-style-type: none"> . juice; . wine; . beer. <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"> . the trade in compact discs, software or DVDs; . the trade in office supplies, such as : <ul style="list-style-type: none"> . paper; . cash register rolls; . pencils; . the repair of office machines and equipment; . the trade in vacuum cleaners; . the trade in orthoses; . the trade in parabolic antennas; . the assembly of computers; . the repair of small household appliances or personal care equipment; . the trade in lighting supplies, such as : <ul style="list-style-type: none"> . bulbs; . fluorescent lights; . the repair of lighting fixtures; . the trade in video game supplies, such as : <ul style="list-style-type: none"> . joysticks; . cables; . memory cards; . the repair of video game consoles; . the repair of water coolers or domestic equipment to treat drinking water; . the trade in concentrates for making beverages at home; . the trade in water. <p>This unit does not refer to :</p> <ul style="list-style-type: none"> . the installation of parabolic antennas; . the installation of products sold or rented when it is referred to in units 80030 to 80260; . the laminating of photographs; . the installation of communication systems for automobile vehicles. 		
54030	Trading in floor coverings; trading in fabrics; trading in notions; trading in decorating and furniture accessories made of textile; trading in blinds; trading in paint and wallpaper; trading in wrapping supplies made of paper, plastic, paperboard or polystyrene; trading in disposable dishware and utensils made of paper, plastic, paperboard or polystyrene; trading in plastic films and sheets; trading in sanitary supplies; trading in maintenance or cleaning products	2.45	2.08

Unit Number	Unit Title	General Rate	Special Rate
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This unit refers to :

- . the trade in floor coverings, such as :
 - . slate;
 - . ceramics;
 - . vinyl tiles and linoleum;
 - . marble;
 - . parquetry;
 - . hardwood flooring;
 - . carpeting;
- . the trade in fabrics;
- . the trade in notions, such as :
 - . staples;
 - . needles;
 - . buttons;
 - . zippers;
 - . patterns;
- . the trade in decorating and furniture accessories made of textile, such as :
 - . pillows;
 - . drapes;
 - . bedding;
 - . curtains;
 - . towels;
- . the trade in blinds;
- . the trade in paint or wallpaper;
- . the trade in wrapping supplies made of paper, plastic, paperboard or polystyrene, such as :
 - . boxes or containers;
 - . bags;
- . the trade in disposable dishware or utensils made of paper, plastic, cardboard or polystyrene;
- . the trade in plastic film and sheets;
- . the trade in sanitary supplies, such as :
 - . toilet paper;
 - . paper towels;
- . the trade in maintenance or cleaning products, such as :
 - . soaps or detergents;
 - . waxes;
 - . disinfectants.

This unit also refers to :

- . the trade in windowpanes or mirrors;
- . store window decoration service;
- . the trade in or rental of vacuum cleaners, polishing machines or machines to wash floors or carpets;
- . the trade in cleaning products for vehicles, such as :
 - . waxes;
 - . soaps;
- . the trade in manual wrapping equipment;
- . the trade in cleaning articles, such as :
 - . brooms;

Unit Number	Unit Title	General Rate	Special Rate
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- . mops;
- . feather dusters;
- . dish mops.

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 :

- . the trade in interior decorating accessories, such as :
 - . lighting fixtures;
 - . knick-knacks;
 - . bathroom accessories;
- . the trade in hand soap;
- . the trade in adhesive tape for packaging;
- . the repair of vacuum cleaners, polishing machines or machines for washing floors or carpets;
- . interior decorating design service.

This unit does not refer to :

- . the manufacture of blinds;
- . the transformation and finishing of glass;
- . the installation when it is referred to in units 80030 to 80260;
- . the trade in machines and equipment for packaging and bottling;
- . the trade in body hygiene and care products;
- . the recycling, sorting and resale of cardboard.

54040	Trading in clothing or clothing accessories; trading in shoes; trading in luggage or leathercraft	1.72	1.37
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This unit refers to :

- . the trade in clothing or clothing accessories;
- . the trade in shoes;
- . the trade in luggage and leathercraft.

This unit also refers to :

- . the trade in sports apparel and shoes, such as :
 - . bathing suits;
 - . figure skating outfits;
 - . hockey sweaters;
 - . ballet shoes;
- . ceremonial ware and costume rental service;
- . storage service for clothing and clothing accessories made of fur;
- . the trade in wigs or hairpieces.

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 :

- . adjustments and minor repairs to clothing;

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> . printing by transfer or using specialized printers; . trading in jewellery. <p>This unit does not refer to :</p> <ul style="list-style-type: none"> . the making of clothing samples. 		
54050	<p>Department stores; retailing supplies for the home and for automobiles; one-price stores</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> . department stores or fixed auction sites engaging under one roof in the trade in a variety of merchandise, such as : <ul style="list-style-type: none"> . furniture, electric appliances or audio and video equipment; . dishware, glassware or cutlery; . clothing or shoes; . books, office supplies, gift wrapping supplies or greeting cards; . seasonal articles or tools; . games or toys; . food stuffs; . make-up or perfume; . the retailing of supplies for the home and for automobiles in the same building, such as : <ul style="list-style-type: none"> . small electrical appliances or audio and video equipment; . dishware, glassware or cutlery; . sports or gardening articles; . seasonal articles or tools; . parts, supplies and accessories for automobiles; . one-price stores engaging under one roof in the trade in a variety of low-cost merchandise, such as : <ul style="list-style-type: none"> . dishware, glassware and cutlery; . games, toys or handicraft supplies; . office supplies, gift wrapping supplies or greeting cards; . seasonal articles; . food stuffs. <p>This unit also refers to :</p> <ul style="list-style-type: none"> . the retail trade in food, equipment or supplies for pets such as dogs, cats or budgies; . the placing of merchandise on shelves; . the operation of stands or stand services for promotional activities such as: <ul style="list-style-type: none"> . the tasting of food products; . the distribution of samples, posters or documents; . the demonstration of products; . the trade in a varied range of promotional items, such as : <ul style="list-style-type: none"> . agendas; 	2.86	2.48

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> . calendars; . clothing; . key-rings; . cups. <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"> . the trade in trees, bushes, plants or flowers. <p>Retail trade refers to mainly selling goods to consumers for personal or home use.</p> <p>This unit does not refer to :</p> <ul style="list-style-type: none"> . a photography service or a film printing and development service; . pet grooming or boarding services; . the activities referred to in unit 54350; . the retailing of gasoline or diesel fuel; . the cutting, making, preparation or processing of food stuffs intended for sale. <p>This unit also refers to the printing by transfer or by using specialized printers when it is done by workers of an employer as part of the carrying out by this employer of the trade in a variety of promotional items.</p>		
54060	<p>Trading in dishes, pottery, knick-knacks, glassware, cutlery, utensils or cookware; trading in or lending of games or toys; trading in or repairing jewellery; operating a jewellery store; trading in posters, paintings, frames or materials for artists; framing service for canvasses, documents or posters; trading in records, cassettes, compact discs, DVDs or software; operating a video club; trading in or distribution of documents; trading in office supplies, gift-wrapping supplies or greeting cards</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> . the trade in dishes, pottery, knick-knacks, cutlery, utensils or cookware; . the trade in or lending of games or toys; . the trade in or repair of jewellery; . the operation of a jewellery store; . the trade in posters, paintings, frames or materials for artists, such as : <ul style="list-style-type: none"> . brushes; . canvasses; . tubes of paint; . framing service for canvasses, documents or posters; . the trade in records, cassettes, compact discs, DVDs or computer software; . the operation of a video club; 	1.45	1.10

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> the trade in or the distribution of documents such as books, newspapers, magazines or advertising pamphlets; the trade in office supplies, gift-wrapping supplies or greeting cards. <p>This unit also refers to :</p> <ul style="list-style-type: none"> the assembly, setting or engraving of jewels; the trade in watches or clocks; the trade in eye glasses; the trade in small collector's items, such as: <ul style="list-style-type: none"> stamps; currencies; figurines; cards; art galleries; the trade in handicrafts or souvenirs; the trade in religious articles, such as : <ul style="list-style-type: none"> medals; statuettes; rosary beads; the trade in candles and candlesticks; the trade in erotic articles and clothing; the trade in lottery tickets; the trade in trophies and commemorative plaques. <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"> the repair of watches or clocks; laminating service. <p>This unit also refers to the manufacture of jewellery when done by the workers of an employer as part of the operation of a jewellery store.</p> <p>This unit does not refer to :</p> <ul style="list-style-type: none"> the trade in eye glasses done by a dispensing optician or optometrist; the manufacture of mouldings for frames. 		
54070	<p>Trading, in the same building, in a variety of products mainly intended for construction, renovation and decoration; trading in wood; trading in building materials; trading in prefabricated joinery; trading in fences or balustrades; trading in doors, windows or outdoor siding; trading in kitchen or bathroom cabinets or counters; trading in trees, shrubs, plants or flowers, including flower shops; trading in grave monuments</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> the trade, in the same building, in a variety of products mainly intended for construction, renovation and decoration, such as : <ul style="list-style-type: none"> wood or other building materials; 	2.96	2.57

Unit Number	Unit Title	General Rate	Special Rate
	. electrical supplies;		
	. tools;		
	. paint and wallpaper;		
	. plumbing;		
	. doors and windows;		
	. hardware articles;		
	. floor covering;		
	. sanitary fixtures;		
	. heating and air conditioning equipment;		
	. the trade in wood, such as :		
	. rough or planed timber;		
	. plywood;		
	. wood or wood fibre panels;		
	. the trade in building materials, such as :		
	. bricks;		
	. flagstones;		
	. gravel;		
	. insulation;		
	. pipes;		
	. the trade in prefabricated joinery, such as :		
	. stairways;		
	. handrails;		
	. mouldings;		
	. the trade in fences or balustrades;		
	. the trade in doors, windows or exterior siding;		
	. the trade in kitchen or bathroom cabinets or counters;		
	. the trade in trees, shrubs, plants or flowers, including florists;		
	. the trade in grave monuments.		

This unit also refers to :

- . the engraving of grave monuments;
- . the trade in fountains and statues;
- . the trade in or rental of wood pallets;
- . the manufacture of floral or plant arrangements.

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 :

- . the rental of tools;
- . the trade in gardening supplies, such as :
 - . fertilizer;
 - . seeds;
 - . herbicides;
 - . shovels;
 - . rakes;
 - . pruning shears;
- . interior decorating design service.

This unit does not refer to :

- . the trade in shreds, chips or sawdust;
- . the installation of products sold when it is referred to in units

Unit Number	Unit Title	General Rate	Special Rate
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- 80030 to 80260;
- . landscaping work;
- . the repair of wood pallets.

The employer who engages both in the trade of trees, shrubs, plants or flowers, including florists, and in the trade in gift articles referred to in unit 54060 is classified in this unit for these activities.

54080	Trading, renting or repairing snowmobiles, personal watercraft, recreational all-terrain vehicles, motorcycles, motorized golf carts or scooters; trading or renting travel trailers, camping trailers, park trailers, worksite trailers, fifth wheel trailers or camper bodies; trading, renting or doing mechanical repairs on boats with a motor; trading, renting or repairing machines and equipment for outdoor household maintenance work or landscaping work; trading, renting or repairing power tools; rental centre offering machines and equipment for outdoor household maintenance work or landscaping work or tools	3.41	3.01
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This unit refers to :

- . the trade in, rental or repair of snowmobiles, personal watercraft, recreational all-terrain vehicles, motorcycles, motorized golf carts or scooters;
- . the trade in or rental of travel trailers, camping trailers, park trailers, worksite trailers, fifth wheel trailers or camper bodies;
- . the trade in, rental or mechanical repairs to boats with a motor, such as :
 - . yachts;
 - . pleasure pontoons;
- . the trade in, rental or repair of machines and equipment for outdoor household maintenance work or landscaping work, such as :
 - . cultivators;
 - . roto spaders;
 - . chainsaws;
 - . snowblowers;
 - . hedge trimmers or edge trimmers;
 - . garden tractors or lawnmowers;
- . the trade in, rental or repair of power tools, such as :
 - . drills;
 - . sanders;
 - . saws;
 - . sharpeners;
 - . drill presses;
 - . table saws;
- . the rental of a variety of machines and equipment for outdoor home maintenance work or landscaping work or tools.

This unit also refers to :

- . the trade in, rental or repair of outboard motors;
- . the trade in or rental of sailboats;
- . a rental centre for a variety of articles or equipment for

Unit Number	Unit Title	General Rate	Special Rate
	receptions and celebrations, such as :		
	. tents or big tops;		
	. tables or chairs;		
	. lighting systems or audio and video equipment;		
	. dishware, glassware or cutlery;		
	. kitchen equipment;		
	. the rental of tents or big tops;		
	. the trade in, rental or installation of temporary wood garages;		
	. the trade in or rental of equipment and material for traffic safety, such as :		
	. signs;		
	. cones;		
	. safety barriers;		
	. the trade in, rental or installation of canvas shelters or canopies.		

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 :

- . the trade in or rental of non-motorized boats, such as :
 - . kayaks;
 - . canoes;
 - . pedalos;
 - . sailboards;
- . the trade in or rental of boat accessories;
- . the trade in utility trailers;
- . the mechanical repair of sailboats;
- . the repair of caravans, camping trailers, park trailers, building site trailers, fifth wheel trailers or camper bodies;
- . the trade in propane gas;
- . the trade in accessories for power tools, such as :
 - . grindstones;
 - . abrasives;
 - . blades;
 - . drill bits.

This unit also refers to the rental of the following equipment when it is done by the workers of an employer as part of the activity of renting a variety of machines and equipment for outdoor household maintenance work or landscaping or tools :

- . welding equipment;
- . generators or compressors;
- . tow-hoes;
- . scaffolding;
- . mobile elevating platforms.

This unit does not refer to :

- . the installation of scaffolding or big tops;
- . the rental of motor boats or sailboats with the services of a captain;
- . the rental of snowmobiles, personal watercraft, recreational all-

Unit Number	Unit Title	General Rate	Special Rate
	terrain vehicles, motorcycles or non-motorized boats with a guide service; . the operation of a trailer park.		
54090	Trading in connection or communication devices, electric or electronic parts or components; trading in measurement, calibration or control instruments; trading in sanitary appliances; trading in heating equipment; trading in woodstoves or prefabricated fireplaces; trading in air conditioning equipment	1.41	1.07

This unit refers to :

- . the trade in connection or communication devices, electric or electronic parts or components, such as :
 - . switches;
 - . chips or microprocessors;
 - . printed circuit boards;
 - . connectors or other connection elements;
 - . semi-conductors;
 - . electric fuses;
 - . breakers;
 - . electric light bulbs;
- . the trade in measurement, calibration or control instruments, such as :
 - . water metres;
 - . gages;
 - . thermostats;
- . the trade in sanitary appliances, such as :
 - . bathtubs;
 - . toilet bowls and tanks;
 - . sinks;
 - . urinals;
- . the trade in heating equipment, such as :
 - . space-heaters;
 - . furnaces;
 - . heat pumps;
 - . electric baseboards;
- . the trade in woodstoves or prefabricated fireplaces;
- . the trade in air conditioning equipment, such as :
 - . air conditioners;
 - . dehumidifiers;
 - . humidifiers.

This unit also refers to :

- . the trade in hardware articles, such as :
 - . bolts;
 - . hinges;
 - . nails;
 - . nuts;
 - . rivets;
 - . screws;
- . the trade in safes;
- . the trade in household ventilation equipment, such as :

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> air supply units; air-air heat exchangers. <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"> the installation, repair or maintenance of heating or air conditioning equipment; the trade in plumbing supplies. <p>This unit does not refer to :</p> <ul style="list-style-type: none"> the maintenance of measurement, calibration or control instruments; the installation, repair or maintenance of the products sold when referred to in units 80110, 80170 to 80200 and 80250; work related to plumbing, pipefitting and boiler-making; the trade in safety locks. 		
54100	<p>Trading in or renting of sporting goods or equipment; trading in or renting musical instruments and accessories; trading in pools or spas; trading, renting or repairing bicycles</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> the trade in or rental of articles or equipment for sports, such as : <ul style="list-style-type: none"> skiing; fishing; golf; racket sports; diving; bowling; hockey; the trade in or rental of music instruments and accessories; the trade in pools or spas; the trade in, rental or repair of bicycles. <p>This unit also refers to :</p> <ul style="list-style-type: none"> the trade in or rental of physical fitness equipment, such as : <ul style="list-style-type: none"> exercise equipment; weight-lifting equipment; the trade in or rental of equipment for shooting, such as : <ul style="list-style-type: none"> firearms; bows; crossbows; ammunition; arrows; targets; the trade in or rental of equipment for camping or the outdoors, such as : <ul style="list-style-type: none"> tents; 	1.43	1.09

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> . sleeping bags; . portable stoves; . mess-kits; . air mattresses; . the trade in game tables and accessories, such as : <ul style="list-style-type: none"> . billiards; . table hockey; . ping-pong; . the repair and adjustment of musical instruments; . the trade in equipment for playgrounds, such as : <ul style="list-style-type: none"> . swings; . slides; . monkey bars; . the trade in or rental of non-motorized boats, such as : <ul style="list-style-type: none"> . kayaks; . canoes; . pedalos; . sailboards; . the trade in or rental of boat accessories, such as : <ul style="list-style-type: none"> . paddles; . life jackets; . the sharpening of skis or skates; . the operation of a pawnbrokerage business. <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"> . the repair of sporting goods and equipment; . the trade in outdoor furniture; . the filling of compressed air bottles; . the opening, closing and cleaning of pools or spas; . the trade in, rental or installation of canvas shelters or canopies; . the trade in cassettes, compact discs or DVDs; . the trade in pool and spa accessories or maintenance products. <p>This unit does not refer to :</p> <ul style="list-style-type: none"> . the installation, construction or repair of pools and spas; . the installation of the products sold or rented when they are referred to in units 80030 to 80260; . the repair of church organs. <p>An employer who engages both in the trade in or rental of sporting, camping, outdoor or bicycling articles or equipment and in the trade in sporting, camping, outdoor or bicycling clothing or shoes is classified in this unit for these activities.</p>		
54210	Trading in metals or alloys in primary or laminated forms; operating a metal or alloy cutting workshop	3.69	3.29

This unit refers to :

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> . the trade in metals or alloys in primary or laminated forms, such as : <ul style="list-style-type: none"> . pig; . ingots; . billets; . sheets; . the operating of a metal or alloy cutting workshop. <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 trade in metals or alloys :</p> <ul style="list-style-type: none"> . the cutting of metals or alloys. <p>This unit does not refer to :</p> <ul style="list-style-type: none"> . the operation of a welding workshop; . the manufacture of reinforcement mesh; . the operation of a scrapping workshop; . the manufacture of metal framing members. <p>An employer who cuts both metal sheets referred to in unit 36050 and other primary or laminated forms of metal or alloy is classified in this unit for these activities.</p>		
54220	<p>Trading in, renting or repairing farm tractors; trading in, renting or repairing farm equipment for working the land and crops; trading in, renting or repairing heavy equipment for construction, mining, oil or gas development, logging or road maintenance; trading in, renting or repairing forklifts; trading in, renting or repairing mobile lifting devices</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> . the trade in, rental or repair of farm tractors; . the trade in, rental or repair of farm machines and equipment for working the land and crops, such as : <ul style="list-style-type: none"> . seed drills; . crop sprayers; . combine reaper-threshers; . planting machines; . reaping machines; . bailing machines; . the trade in, rental or repair of heavy equipment for construction, mining, oil and gas development, logging, or road maintenance, such as : <ul style="list-style-type: none"> . excavators; . loaders; . graders; . off-road heavy trucks; . vibrating steel-wheeled rollers; . street sweepers; . the trade in, rental or repair of forklifts; . the trade in, rental or repair of mobile lifting devices, such as : <ul style="list-style-type: none"> . aerial baskets; 	3.84	3.43

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> mobile elevating platforms. <p>This unit also refers to :</p> <ul style="list-style-type: none"> the rental of scaffolding or bleachers; the trade in or rental of equipment that can be attached to farm tractors, heavy equipment, forklifts or mobile lifting devices, such as : <ul style="list-style-type: none"> buckets; mechanized grapples or scissors; non-domestic snowblowers; grader or snow plow blades; the trade in parts for farm tractors, heavy equipment, forklifts or mobile lifting devices; the trade in or rental of locomotives or freight cars; the trade in or rental of containers. <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"> the trade in, rental or repair of household machines and equipment used for maintenance or landscaping work, such as : <ul style="list-style-type: none"> rotary cultivators; roto spaders; chainsaws; snowblowers; hedge trimmers or edge trimmers; lawn tractors; the rental of tools; the trade in or rental of trailers; the trade in hoists or shelves; the repair of containers; the trade in or rental of wood pallets. <p>This unit does not refer to :</p> <ul style="list-style-type: none"> the installation of scaffolding or bleachers; the rental, with an operator, of farm tractors, heavy equipment, forklifts or mobile lifting devices; the rental, with installation, of stationary cranes; the operation of a mobile welding unit; the repair of locomotives or freight cars; the repair of wood pallets; the operation of a body shop. <p>An employer who performs in the same building an activity referred to under this unit and an activity referred to in unit 54080 is classified in this unit for these activities.</p>		
54230	Trading in or renting heavy industrial machines and equipment; trading in or renting machines and equipment for the manufacturing industry; trading in or renting farm machines and equipment other than for working the land or crops; trading in or renting stationary lifting or	1.47	1.13

Unit Number	Unit Title	General Rate	Special Rate
	handling equipment		
	This unit refers to :		
.	the trade in or rental of the following heavy industrial machines and equipment :		
.	industrial dust extractors, cyclones or heat exchangers;		
.	machines and equipment for the paper industry;		
.	machines and equipment for the sawmill industry;		
.	machines and equipment for the mining industry;		
.	machines and equipment for the primary metallurgy industry;		
.	the trade in or rental of machines and equipment for the manufacturing industry, such as :		
.	machines and equipment for bakeries and pastry-makers;		
.	machines and equipment for bottling or packaging;		
.	slaughterhouse machines and equipment;		
.	brewery machines and equipment;		
.	machines and equipment for the pharmaceutical and cosmetics industry;		
.	machines-tools for working metal or wood;		
.	machines and equipment for the rubber, plastics, furniture or machined lumber industry;		
.	machines and equipment for mobile sawmills;		
.	the trade in or rental of farm machines and equipment other than for working the land and crops, such as :		
.	cow ties;		
.	grain silos;		
.	maple product equipment;		
.	equipment for dairy, hog, poultry or cattle production;		
.	the trade in or rental of stationary lifting or handling equipment, such as :		
.	conveyors;		
.	hoists;		
.	pulleys;		
.	conveyor parts or belts.		
	This unit also refers to :		
.	the trade in or rental of compressors;		
.	the trade in or rental of industrial machines and equipment for the treatment of wastewater and drinking water;		
.	the trade in equipment for mechanical or bodywork repairs, such as :		
.	tire machines;		
.	machines for aligning or balancing tires;		
.	lifts;		
.	the trade in fuel tanks or pumps;		
.	the trade in pressure washer equipment;		
.	the trade in industrial or commercial scales;		
.	the trade in or rental of pumps, such as :		
.	water pumps;		
.	swimming pool pumps;		

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> . sewer pumps; . industrial pumps; . the trade in equipment for greenhouse or hydroponic operations; . the trade in or rental of : <ul style="list-style-type: none"> . motor-generator sets; . transformers; . electricity generators; . electric or diesel motors; . the trade in or rental of industrial ovens, furnaces or heat chambers; . the trade in or rental of welding equipment or devices without the trade in the related gases. <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"> . the trade in or rental of tools; . the trade in parts intended for machines and equipment referred to under this unit; . repairs when done elsewhere than on the worksite or on the job. <p>This unit does not refer to :</p> <ul style="list-style-type: none"> . the construction of grain silos or greenhouses; . the refurbishing of electric or diesel motors; . repairs to a pump when the employer also rewires the motor of said pump; . the rewiring of electric motors. <p>This unit does not refer to the installation, maintenance and repair of machines and equipment referred to in units 69960 or 80030 to 80260.</p>		
54240	<p>Trading in fuel oil, propane gas, lubricating oils and greases or butane; trading in chemical products; trading in or maintaining fire extinguishers</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> . the trade in : <ul style="list-style-type: none"> . fuel oil; . propane gas; . lubricating oils and greases; . butane; . the trade in chemical products, such as : <ul style="list-style-type: none"> . acetylene; . oxygen; . the trade in or maintenance of fire extinguishers. <p>This unit also refers to :</p> <ul style="list-style-type: none"> . the trade in gasoline or diesel fuel when not done at the pump; . the trade in or rental of welding equipment or devices with the 	2.83	2.45

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> trade in related gases; . the supply by truck of oil products to persons who do not trade in these products; . the trade in dyes, colorants or inks; . the trade in chemical preparations for the manufacturing industry; . the trade in explosives; . the trade in pyrotechnical devices such as signal flares or fireworks. <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"> . the trade in, rental, maintenance or installation of equipment, such as : <ul style="list-style-type: none"> . burners; . furnaces or floor furnaces; . barbecues or ranges; . water heaters or heat pumps; . tanks or bottles; . the trade in fire protection equipment, such as : <ul style="list-style-type: none"> . emergency light fixtures; . hoses; . alarms; . the bottling of sold products. <p>An employer who engages both in the trade in pyrotechnical devices or explosives and in the presentation of pyrotechnical shows is classified in this unit for these activities.</p> <p>This unit does not refer to :</p> <ul style="list-style-type: none"> . chimney-sweeping service; . the trade in maintenance or cleaning products; . the trade in pest control products; . work related to pipefitting, plumbing, sheet metal work, electricity or electronics; . the installation of underground tanks; . the trade in coating products. 		
54250	Trading in food for farm animals; trading in seeds, seeds for sowing or mixed or unmixed cereal crops; trading in pest control products; trading in domestic animals; pet grooming service	3.78	3.37
	<p>This unit refers to :</p> <ul style="list-style-type: none"> . the trade in food for farm animals such as cattle, hogs, horses or poultry; . the trade in seeds, seeds for sowing or mixed or unmixed cereals, such as : <ul style="list-style-type: none"> . wheat; . corn; . barley; 		

Unit Number	Unit Title	General Rate	Special Rate
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- . beans or dried peas;
- . the trade in pest control products, such as :
 - . insecticides;
 - . rat poison;
 - . pesticides;
 - . fungicides;
- . the trade in domestic animals;
- . domestic animals grooming service.

This unit also refers to :

- . grain elevator service;
- . the trade in shreds, chips or sawdust;
- . shred, chip or sawdust bagging service;
- . the trade in fertilizers;
- . the wholesale trade in food, equipment or supplies for pets;
- . the trade in potting soil.

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 :

- . the trade in body hygiene and care products for animal use;
- . the pressing of shreds, chips or sawdust;
- . the sifting of seeds;
- . pet boarding service.

Wholesale trade refers to the trade in goods for resale or for commercial, industrial, institutional or professional use.

This unit does not refer to :

- . the mixing or treatment of grains.

An employer who engages, in the same building, in the trade in food for farm animals and in the retail trade in food or equipment and supplies for pets is classified in this unit for these activities.

An employer who engages, in the same building, in the retail trade in food or equipment and supplies for pets and in the trade in pets is classified in this unit for these activities.

54260	Recycling of materials or objects	8.85	8.31
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This unit refers to :

- . the sorting, cleaning or washing, the shredding, crushing, the bundling or the granulation of recyclable materials or objects, such as :
 - . clothing or textiles;
 - . glass;
 - . tires;
 - . plastic;
 - . paper;

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> . cardboard; . metal; . rubber; 		
	This unit also refers to :		
	<ul style="list-style-type: none"> . the demolition by crushing of automobile vehicles; . inserting service. 		
	An employer who engages both in the recycling of clothing or textile materials and in the manufacture of diapers or cloths made of fabric is classified in this unit for these activities.		
	This unit does not refer to :		
	<ul style="list-style-type: none"> . the removal of recyclable materials or objects except when it is done using the “Roll off” container system by the workers of an employer as part of the carrying out by this employer of the picking up of recyclable materials or objects. This unit then refers to the rental of the related containers; . the demolition or the stripping referred to in units 80080 to 80110; . recycling with the trade in automobile parts or accessories; . the trade in clothing; . the collection for reconditioning and resale of objects, such as : <ul style="list-style-type: none"> . furniture; . household appliances; . sporting goods. 		
54320	Trading in new or used automobile vehicles; trading in new or used caravans or motorized trailers; renting automobile vehicles; renting caravans or motorized trailers; trading in or renting trailers	1.59	1.24
	This unit refers to :		
	<ul style="list-style-type: none"> . the trade in new or used automobiles, trucks, buses or coaches; . the trade in new or used caravans or motorized trailers; . the rental of automobiles, trucks, buses or coaches; . the rental of caravans or motorized trailers; . the trade in or rental of trailers, such as : <ul style="list-style-type: none"> . flatbed trailers whether covered or not; . trailers for the transport of automobiles; . dump trailers; . tank trailers; . low-bed semi-trailers; . utility trailers. 		
	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 activities referred to under this unit :		
	<ul style="list-style-type: none"> . the trade in tourism trailers, camping trailers, park trailers, building site trailers, fifth wheel trailers or camper bodies. 		

Unit Number	Unit Title	General Rate	Special Rate
	This unit does not refer to : <ul style="list-style-type: none"> the activities referred to in units 54340, 54350 and 54360. <p>An employer who performs both an activity referred to under this unit and the hand washing or cleaning of automobile vehicles, caravans or motorized trailers is classified in this unit for all of these activities.</p> <p>An employer who performs both an activity referred to under this unit and activities referred to under units 54340, 54350 or 54360 can be classified in this unit if at least one of his workers only performs tasks related to the activities referred to under this unit.</p>		
54330	Trading, with installation or repair on automobile vehicles, of windows, tinted glass, audio or video systems, theft-security systems, electronic engine immobilizers, cruise controls, remote starters, sun roofs, air conditioning systems or vehicle management systems; operating a workshop to apply rust-proofing or paint sealant for automobiles; hand washing or cleaning service for automobile vehicles <p>This unit refers to :</p> <ul style="list-style-type: none"> the trade, with installation or repair on automobile vehicles, of windows, tinted glass, audio or video systems, theft security systems, electronic engine immobilizers, cruise control, remote starters, sun roofs, air conditioning systems or vehicle management systems; operation of a workshop to apply rust proofing or paint sealant for automobiles; service for washing or cleaning automobile vehicles by hand. <p>This unit also refers to :</p> <ul style="list-style-type: none"> the operation of an oil change and lubrication workshop for automobile vehicles; the operation of a workshop to install decorative strips, mouldings or lettering on automobile vehicles; the operation of a vehicle bodywork shop where only the "paintless dent removal technique" is used; the installation and conversion of odometers; vehicle mechanical inspection services. <p>An employer who engages in an activity referred to under this unit and in the upholstery of automobile vehicle seats is classified in this unit for these activities.</p> <p>This unit does not refer to :</p> <ul style="list-style-type: none"> a mobile automobile vehicle washing service. 	3.74	3.33
54340	Trading in parts or accessories for automobile vehicles, caravans or motorized trailers <p>This unit refers to :</p>	2.36	1.99

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> the trade in parts or accessories for automobile vehicles, caravans or motorized trailers, such as : <ul style="list-style-type: none"> mechanical or bodywork parts; hub caps. <p>This unit also refers to :</p> <ul style="list-style-type: none"> the trade in transportation material parts; the part or accessory supply service of an employer who trades in new automobile vehicles, caravans or motorized trailers for the purposes of the carrying out by this employer of an activity referred to in units 54350 or 54360. <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"> the trade in maintenance products for automobile vehicles, such as : <ul style="list-style-type: none"> waxes; soaps; additives; antifreeze; oils; lubricants; the trade in tires; the trade in automobile vehicle paint. <p>This unit does not refer to :</p> <ul style="list-style-type: none"> the repair or installation of sold products. 		
54350	<p>Trading in or installing tires or tubes; operating an automobile vehicle repair workshop; automobile vehicle road service or towing service; recycling with the trade in used automobile vehicle parts and accessories; operating an automobile vehicle muffler components installation workshop; operating an automobile vehicle suspension repair workshop</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> the trade in or installation of tires or tubes; the operation of an automobile vehicle repair workshop; an automobile vehicle road service or towing service; recycling with trade in used automobile vehicle parts and accessories; the operation of an automobile vehicle muffler components installation workshop; the operation of an automobile vehicle suspension repair workshop. <p>This unit also refers to :</p>	4.74	4.31

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> . on-the-road truck or trailer tire repair service; . injection pump repair service; . wheel alignment adjustment or balancing service; . the trade in, repair or installation of trailer parts and equipment, such as: <ul style="list-style-type: none"> . refrigerating units; . hitches; . slings; . the repair of tires, brakes, suspensions or other parts of trailers. <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"> . the operation of an automatic car wash; . the application of rust-proofing or paint sealant treatments to automobile vehicles; . the installation or repair of air conditioning systems or sun roofs on automobile vehicles. <p>This unit does not refer to :</p> <ul style="list-style-type: none"> . bodywork repairs on automobile vehicles or trailers; . the vulcanization of tires; . a mobile car wash service. <p>An employer who, in the same building, operates both an automobile vehicle repair shop and engages in the retail trade in gasoline or diesel fuel is classified under this unit for these activities.</p> <p>An employer who, in the same building, does both mechanical inspections and the mechanical repair of automobile vehicles is classified under this unit for these activities.</p>		
54360	<p>Operating an automobile or trailer bodywork repair shop</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> . the operation of an automobile or trailer bodywork repair shop. <p>This unit also refers to :</p> <ul style="list-style-type: none"> . the painting of automobile vehicle bodies. <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"> . the use of the paintless dent removal technique; . the application of rust proofing or paint sealant treatments. <p>An employer who does automobile vehicle body repair work cannot be classified in unit 54350 unless one of his employees only performs tasks</p>	6.65	6.17

Unit Number	Unit Title	General Rate	Special Rate
	related to the activities referred to under this unit.		
	An employer who does both the evaluation of damages to vehicles and bodywork repairs is classified under this unit for these activities.		
54410	Wholesale trade in foodstuffs; wholesale trade in beverages, whether alcoholic or non-alcoholic; transporting of raw milk	4.25	3.84
	This unit refers to :		
	<ul style="list-style-type: none"> . the wholesale trade in foodstuffs such as: <ul style="list-style-type: none"> . coffee; . cereal or nuts; . condiments or sauces; . confectionery products; . spices or seasonings; . fruits or vegetables; . fruit or vegetable juices; . ready-made dishes; . dairy products; . eggs; . bakery or pastry products; . soups; . meat, fish or seafood; . the wholesale trade in beverages, both alcoholic and non-alcoholic; . the transport of raw milk. 		
	This unit also refers to:		
	<ul style="list-style-type: none"> . the itinerant wholesale trade in foodstuffs; . the wholesale trade in natural ice; . the wholesale trade in tobacco products; . the wholesale trade in water. 		
	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"> . the wholesale trade in non-food products such as: <ul style="list-style-type: none"> . body hygiene or care products; . over-the-counter drugs; . maintenance and cleaning products; . wrapping supplies; . sanitary supplies. 		
	Wholesale trade refers to the trade in goods for resale or for commercial, industrial, institutional or professional use.		
	Retail trade refers to mainly selling goods to consumers for personal or home use.		
	This unit does not refer to:		

Unit Number	Unit Title	General Rate	Special Rate
	. the bottling of water.		
54420	Grocery store; butcher shop; fish shop; retail trade in fruit or vegetables	2.72	2.34
	This unit refers to:		
	. the operation of a grocery store or supermarket;		
	. the operation of a butcher shop;		
	. the operation of a fish shop;		
	. the retail trade in fruit or vegetables.		
	This unit also refers to:		
	. the retail trade in cold meats, country-style pâtés, cretons, terrines or other similar products;		
	. the retail trade in ready-made dishes;		
	. the operation of a food bank.		
	This unit also refers to the following activities when done by the workers of an employer as part of the operation by this employer of a grocery store, a supermarket, a butcher shop, a fish shop or the retail trade in fruits or vegetables:		
	. the development and printing of films;		
	. the manufacture of ready-made dishes;		
	. the manufacture of bakery or pastry products.		
	This unit also refers to the following activity when done by the workers of an employer as part of the operation by this employer of a retail trade in ready-made dishes or a retail trade in cold meats, country style pâtés, cretons, terrines or other similar products:		
	. the cooking of dough for pastry or bakery products.		
	Retail trade refers to mainly selling goods to consumers for personal or home use.		
	An employer who engages in the same building in the retail trade in cold meats, country style pâtés, cretons, terrines or other similar products and the retail trade in cheese is classified in this unit for these activities.		
	An employer who operates a convenience store and engages in the retail trade of fresh meat there is classified in this unit for these activities.		
54430	Convenience store; retail trade in beverages, whether alcoholic or non-alcoholic; trading in gasoline or diesel fuel at the pump	2.17	1.81
	This unit refers to:		
	. the operation of a convenience store;		
	. the retail trade in beverages, both alcoholic and non-alcoholic;		
	. the trade in gasoline or diesel fuel at the pump.		

Unit Number	Unit Title	General Rate	Special Rate
	<p>This unit also refers to:</p> <ul style="list-style-type: none"> . the retail trade in water; . the retail trade in tobacco products; . the retail trade in coffee, tea or herbal tea; . the retail trade in spices; . the retail trade in pastry products; . the retail trade in bakery products; . the retail trade in confectionery products; . the retail trade in nuts; . the retail trade in cheese; . the operation of an automatic car wash. <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 in this unit:</p> <ul style="list-style-type: none"> . the cooking of dough for pastry or bakery products; . the rental of films or video game software; . the retail trade in ready-made products; . the retail trade in products for automobile vehicles such as: <ul style="list-style-type: none"> . oil; . windshield wiper fluid; . maintenance or cleaning products. <p>Retail trade refers to mainly selling goods to consumers for personal or home use.</p> <p>This unit does not refer to:</p> <ul style="list-style-type: none"> . the roasting of coffee; . the manufacture of ready-made dishes except for sandwiches when they are manufactured as part of the carrying out by the employer of activities referred to in this unit; . the activities referred to in units 68010 and 68020. 		
54440	Trading in body hygiene and care products; trading in drugs	1.19	0.86
	<p>This unit refers to:</p> <ul style="list-style-type: none"> . the trade in body hygiene and care products, for human or animal use, such as: <ul style="list-style-type: none"> . cosmetics; . toothpastes; . lotions; . perfumes; . hair products; . soaps; . the wholesale trade in prescription or over-the-counter drugs, for human or animal use, such as: <ul style="list-style-type: none"> . analgesics; . anesthetics; . antibiotics; 		

Unit Number	Unit Title	General Rate	Special Rate
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- . anti-inflammatories;
- . antiseptics;
- . hormones;
- . the operation of a drugstore.

This unit also refers to:

- . the trade in nutraceutical products such as:
 - . black radish vials;
 - . probiotic yoghourt capsules;
 - . lycopene capsules;
- . the trade in vitamins and dietary minerals;
- . the trade in therapeutic substances such as:
 - . homeopathic remedies;
 - . phytotherapy products;
- . the trade in or leasing of orthoses such as:
 - . crutches;
 - . cervical collars;
 - . wheelchairs;
 - . lumbar supports;
- . the operation of a postal outlet;
- . clothing depot service;
- . the trade in bus and sightseeing bus tickets.

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 in this unit:

- . the trade in functional foods such as:
 - . soya beverages;
 - . margarines enriched with phytosterols;
- . the trade in shoes;
- . the repair of orthoses.

Wholesale trade refers to the trade in goods for resale or for commercial, industrial, institutional or professional use.

An employer who operates a postal outlet or a clothing depot service or who engages in the trade in bus or sightseeing bus tickets and another activity is classified for these activities in the unit that refers to this other activity.

55010	Air transportation; services related to air transportation	2.36	1.99
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This unit refers to :

- . the transportation by air of persons or merchandise, such as:
 - . air transportation whether or not according to a fixed schedule;
 - . transportation of letters, documents or parcels by air;
 - . tourism or recreational air transportation;
 - . air ambulances;
- . services related to air transportation, such as :
 - . operating an airport;

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> . aircraft rentals; . loading and unloading of aircraft; . aircraft inspection and maintenance other than aircraft mechanics; . mechanical maintenance and refurbishing of aircraft when done by an air carrier; . passenger transfer service; . replenishing; . reception and baggage transfer service; . air traffic controller service; . de-icing of planes. 		

This unit also refers to :

- . spreading and dispersing of products by air;
- . aerial surveillance;
- . aerial surveying;
- . aerial photography and mapping;
- . aerial advertising;
- . aerial collection of geophysical data;
- . flying schools;
- . skydiving schools.

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 :

- . storage services;
- . maintenance of landing strips.

55020	Maritime and rail transport; services related to maritime and rail transport	3.33	2.93
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This unit refers to :

- . transportation of passengers or merchandise by water, such as :
 - . maritime transport whether or not according to a fixed schedule;
 - . tourism or recreational maritime transport;
- . services related to maritime transport, such as :
 - . towing and docking boats;
 - . barge or platform towing service;
 - . installation and maintenance of maritime markers;
 - . maritime piloting services;
 - . operating port facilities;
- . rail transport of passengers and merchandise, such as :
 - . rail transport whether or not according to a fixed schedule;
 - . tourism or recreational rail transport;
- . services related to rail transport, such as :
 - . brush and snow removal along railway tracks;
 - . cleaning rail cars;
 - . loading and unloading rail cars;
 - . merchandise stowage service related to rail transport;

Unit Number	Unit Title	General Rate	Special Rate
	<p>operating a railway station.</p> <p>This unit also refers to :</p> <ul style="list-style-type: none"> towing and wood collection services on water using boats; boat with crew rental services; operating a lock. <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"> loading and unloading of ships or trucks. <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"> storage services; mechanical maintenance. <p>This unit does not refer to :</p> <ul style="list-style-type: none"> the services offered in a marina; the building and repairing of rail lines; whitewater tourism services. 		
55030	Loading or unloading boats	4.76	4.33
	<p>This unit refers to :</p> <ul style="list-style-type: none"> the loading of boats; the unloading of boats. <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"> loading and unloading rail cars or trucks; maritime stowage. 		
55040	Transportation of passengers by road	3.28	2.88
	<p>This unit refers to :</p> <ul style="list-style-type: none"> transportation of passengers in a motor coach or a bus whether or not according to a fixed schedule; school bus transportation; adapted transportation; tourism or recreational transportation in a motor coach or bus; transportation of passengers in a taxi or limousine; transportation in a minibus. 		

Unit Number	Unit Title	General Rate	Special Rate
	<p>This unit also refers to :</p> <ul style="list-style-type: none"> . subway transportation; . shuttle services; . driving courses to operate automobiles, motorcycles or heavy equipment. <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"> . the operation of a call centre; . mechanical maintenance; . the operation of a bus terminal. 		
55050	<p>Transport of merchandise by road</p> <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"> . mechanical maintenance; . storage services. <p>An employer who engages in both transport brokerage services and the transport of merchandise referred to under this unit is classified under this unit for these activities.</p>	7.96	7.44
55060	<p>Moving services</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> . the moving of used goods by truck. <p>This unit also refers to :</p> <ul style="list-style-type: none"> . the transport of works of art by truck; . the moving of used institutional or commercial material by truck; . the moving of institutional or commercial furniture including the assembly and disassembly of this furniture; . the hiring of the services of movers or material handlers within the context of the activities referred to under this unit. <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"> . mechanical maintenance; . storage services; . packing and unpacking. 	14.96	14.25

Unit Number	Unit Title	General Rate	Special Rate
55070	Transport by dump truck; snow removal	7.08	6.59
	This unit refers to :		
	<ul style="list-style-type: none"> . transport by dump truck; . snow removal using a vehicle. 		
	This unit also refers to :		
	<ul style="list-style-type: none"> . spreading ice melters and abrasives; . transporting by the Roll off container system, with or without the rental of the related containers. 		
	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"> . mechanical maintenance; . storage services. 		
	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.		
55080	Storage services; wrapping, packaging, boxing, labeling and label changing services	4.31	3.89
	This unit refers to :		
	<ul style="list-style-type: none"> . the storage of miscellaneous merchandise; . refrigerated storage; . wrapping, packaging, boxing, labeling and label changing services 		
	This unit also refers to :		
	<ul style="list-style-type: none"> . document archiving services; . mobile confidential document shredding services; . inventory services. 		
	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 another unit :		
	<ul style="list-style-type: none"> . the loading and unloading of trucks; . the handling of wood in a wood yard. 		
	This unit also refers to the following activity when not 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"> . logistics services, notably break of load, control and management of stocks. 		

Unit Number	Unit Title	General Rate	Special Rate
	This unit does not refer to :		
	. rental of storage spaces without handling.		
55090	Messenger or delivery services	5.82	5.36
	This unit refers to :		
	. messenger services or services related to the delivery of letters, documents, small parcels or objects weighing less than 40 kilograms.		
	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 :		
	. transport by air of letters, documents or small parcels;		
	. transport of letters, documents or small parcels between warehouses, sorting or distribution centres;		
	. mechanical maintenance;		
	. storage services.		
57010	Television network or station; production of films, publicity films, video clips or television programs; production of music, singing, theatre or dance shows or shows of a similar nature; cinema hall; drive-in; performance hall; organization of periodic events of a cultural, sports or commercial nature; museum; historic site	1.78	1.42
	This unit refers to:		
	. the operation of a television network or station;		
	. the production of films, publicity films, video clips or television programs;		
	. the production of music, singing, theatre or dance shows or shows of a similar nature;		
	. the operation of a cinema hall or drive-in;		
	. the operation of a performance hall;		
	. the organization of periodic events of a cultural, sports or commercial nature, such as festivals, marathons, book fairs, or commercial fairs;		
	. operation of a museum;		
	. operation of a historic site.		
	This unit also refers to:		
	. the audiovisual recording of events such as conferences, marriages, shows or speeches;		
	. the operation of a mobile disco;		
	. the operation of an exhibition centre.		
	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		

Unit Number	Unit Title	General Rate	Special Rate
	activities referred to under this unit:		
	. the trade in souvenir articles;		
	. restaurant services;		
	. tourist information service.		
	This unit does not refer to:		
	. the operation of an arena that also serves as a performance hall.		
57020	Recreation centre; bowling alley; billiard parlor; physical fitness centre; racket sports centre; stationary amusement park; aquatic park	1.80	1.44
	This unit refers to:		
	. the operation of a recreation centre;		
	. the operation of a bowling alley;		
	. the operation of a billiard parlor;		
	. the operation of a physical fitness centre;		
	. the operation of a racket sports centre such as tennis, squash, racquetball;		
	. the operation of a stationary amusement park;		
	. the operation of an aquatic park.		
	This unit also refers to:		
	. the operation of a racetrack for horses or vehicles;		
	. the operation of a miniature putting course;		
	. the operation of a curling centre;		
	. the operation of a golf practice course;		
	. the operation of a shooting or archery club;		
	. the operation of an amusement centre such as an arcade or a combat game site;		
	. the operation of a marina;		
	. the operation of a boating club;		
	. the operation of a day camp;		
	. the operation of a professional or amateur sports club;		
	. the operation of a zoo or an aquarium;		
	. the operation of a casino;		
	. the operation of a bingo hall;		
	. the operation of a stadium;		
	. the operation of an arena;		
	. dance or circus arts instruction services		
	. instruction services pertaining to sports or sports-related recreation such as:		
	. golf;		
	. hockey;		
	. karate;		
	. underwater diving;		
	. tai chi;		
	. tennis;		
	. yoga;		
	. organizations whose activities consist of organizing social,		

Unit Number	Unit Title	General Rate	Special Rate
	<p>sports or recreational activities such as:</p> <ul style="list-style-type: none"> . golden age clubs; . social clubs; . scouts; <p>. sports or recreational associations or federations when these organizations organize sports or recreational activities, assign officials or trainers to such activities or offer practical training.</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 in this unit:</p> <ul style="list-style-type: none"> . restaurant or bar service; . literacy promotion services; . homework assistance services; . organization of periodic events of a cultural, sports or commercial nature such as festivals, marathons, books fairs or commercial fairs; . the sale, rental, maintenance or repair of sports equipment; . the rental of rooms; . tourist information service; . massotherapy services. <p>An employer who offers both the instruction services referred to in this unit and:</p> <ul style="list-style-type: none"> . language instruction services; or . instruction services pertaining to arts and non-sports-related recreation <p>is classified in this unit for these services.</p> <p>An employer who engages in both an activity referred to in this unit and the promotion of social, sports or recreational activities is classified in this unit for these activities.</p> <p>This unit does not refer to:</p> <ul style="list-style-type: none"> . accommodation services. 		
57030	<p>Golf club</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> . the operation of a golf club. <p>This unit also refers to:</p> <ul style="list-style-type: none"> . the operation of a botanical garden. <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 in this unit:</p>	3.02	2.63

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> . the operation of a golf practice course; . restaurant or bar service; . instruction service; . the sale, rental, maintenance or repair of sports equipment; . the rental of rooms. <p>This unit does not refer to:</p> <ul style="list-style-type: none"> . accommodation services. 		
57040	Downhill or cross-country ski centre	6.32	5.85
	<p>This unit refers to:</p> <ul style="list-style-type: none"> . the operation of a downhill ski centre; . the operation of a cross-country ski centre. <p>This unit also refers to:</p> <ul style="list-style-type: none"> . the operation of a snowmobiling club; . the operation of an ATV club; . the operation of snow slides; . the operation of a traveling circus with a big top; . the operation of a traveling amusement park. <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 in this unit:</p> <ul style="list-style-type: none"> . restaurant or bar service; . instruction service; . the sale, rental, maintenance or repair of sports equipment; . the rental of rooms. <p>This unit does not refer to:</p> <ul style="list-style-type: none"> . accommodation services. 		
58010	Services related to the environment	4.95	4.52
	<p>This unit refers to :</p> <ul style="list-style-type: none"> . the operation of a sanitary landfill site; . the operation of a garbage incinerator; . pumping service carried out by means of a vacuum truck such as emptying septic tanks, sumps or tanks; . sewer network cleaning service; . service to clean surfaces contaminated by hazardous materials; . the recovery, treatment or elimination of hazardous material or liquid or semi-liquid waste such as greases, soaps, waxes, colorants, acids, cyanides, oils or industrial sludge; . clean-up service carried out in enclosed areas within the meaning of the Regulation respecting occupational health and 		

Unit Number	Unit Title	General Rate	Special Rate
	<p>safety enacted by Order-in-council 885-2001 (2001, G.O. 2, 3888);</p> <p>. soil decontamination service;</p> <p>. rental service with maintenance of portable chemical toilets.</p> <p>Hazardous material refers to any material which, by reason of its properties, poses a threat to health or the environment and which is explosive, gaseous, inflammable, toxic, radioactive, corrosive, combustive or leachable.</p> <p>This unit also refers to :</p> <p>. the operation of a snow dump.</p>		
58020	<p>Garbage collection services; recyclable materials and objects collection services</p> <p>This unit refers to :</p> <p>. a garbage collection service;</p> <p>. collection service for recyclable materials such as paper, plastic, glass, cardboard, clothing, textiles or metal;</p> <p>. collection service for compost material such as grass or dead leaves;</p> <p>. collection service for old tires;</p> <p>. collection service for fats or meats that are unfit for human consumption such as animal carcasses, bones, marrow or fat.</p> <p>This unit also refers to:</p> <p>. the hiring of services of personnel carried out within the context of activities referred to under this unit.</p> <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> <p>. the rental of containers used to collect recyclable material and objects or garbage.</p>	12.67	12.03
58030	<p>Provincial detention services</p> <p>This unit refers to :</p> <p>. the activities carried out by provincial detention services.</p>	3.66	3.26
58040	<p>Services of the Provincial Administration not otherwise specified in the other units</p> <p>This unit refers to :</p> <p>. the activities carried out by services of the Provincial Administration such as departments, agencies or the Sûreté du Québec.</p>	0.69	0.36

Unit Number	Unit Title	General Rate	Special Rate
	<p>This unit also refers to :</p> <ul style="list-style-type: none"> the activities carried out by a regional conference of elected officials, a metropolitan community or a regional county municipality when the employer only performs activities of an administrative nature; the activities carried out by the persons referred to in subsection 3 of section 11 of the Act. <p>This unit does not refer to :</p> <ul style="list-style-type: none"> the activities referred to by another unit when they are carried out by services of the provincial administration. 		
58050	Job creation assistance programs	1.08	0.75
	<p>This unit refers to :</p> <ul style="list-style-type: none"> the activities carried out by persons who are doing work under an agreement entered into pursuant to section 16 of the Act; the activities carried out by persons referred to in subsection 4 of section 11 of the Act. 		
58060	Ministère des Transports du Québec	1.40	1.06
	<p>This unit refers to :</p> <ul style="list-style-type: none"> the activities carried out by the ministère des Transports du Québec. 		
58070	Services of a municipal administration or an Indian band	2.22	1.86
	<p>This unit refers to :</p> <ul style="list-style-type: none"> the activities carried out by municipalities; the activities carried out by intermunicipal boards; the activities carried out by Indian bands. <p>This unit also refers to :</p> <ul style="list-style-type: none"> the activities carried out by a regional conference of elected officials, a metropolitan community or a regional county municipality when the employer performs both activities of an administrative nature and other activities such as the operation of a sanitary landfill site, the operation of a police department, the operation of a fire department or the operation of a waste water treatment plant; the operation of a water filtration or sewage treatment plant. <p>This unit does not refer to :</p> <ul style="list-style-type: none"> the construction work done as part of the construction of a 		

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> building; other construction work when it is not done on the immovable property of an employer referred to under this unit; the activities referred to in units 11110, 14010 or 14020; underwater diving, including the underwater inspection of cables, wharfs, the installation of underground cables, the cleaning of water intakes, the recovery of wood under water, underwater construction work, and other service activities carried out under water. 		
58080	Reintegration support fund	5.74	5.28
	This unit refers to : <ul style="list-style-type: none"> the activities carried out by a reintegration support fund created under section 74 of the Act respecting the Québec correctional system (2002, chapter 24). 		
58090	Production of electricity; energy transmission or distribution network	1.03	0.70
	<p>This unit refers to:</p> <ul style="list-style-type: none"> production of electricity; the operation of an energy transmission or distribution network such as electricity or natural gas. <p>This unit also refers to:</p> <ul style="list-style-type: none"> steam production and distribution; the operation of an aqueduct network. <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 in this unit:</p> <ul style="list-style-type: none"> the connecting of customers to the energy distribution network; the maintenance and repair of the energy transmission or distribution network; the trade in or rental of heating equipment. <p>This unit does not refer to:</p> <ul style="list-style-type: none"> the operation of a water filtration plant. 		
59010	Barbershop/hairdresser; beauty salon; epilation clinic; operation of a funeral parlor; operation of a crematorium; operation of a columbarium	2.05	1.69
	<p>This unit refers to:</p> <ul style="list-style-type: none"> the operation of a barbershop or hairdresser; the operation of a beauty salon; the operation of an epilation clinic; the operation of a funeral parlor; the operation of a crematorium; 		

Unit Number	Unit Title	General Rate	Special Rate
	<p>. the operation of a columbarium.</p> <p>This unit also refers to :</p> <p>. thanatology services;</p> <p>. the operation of a relaxation centre offering one or more services such as massotherapy, thalassotherapy, spa or sauna and not offering accommodations;</p> <p>. the operation of a tanning salon;</p> <p>. tattooing service.</p> <p>This unit also refers to the following activity when done by the workers of an employer as part of the operation of a funeral parlor:</p> <p>. the trade in grave monuments, urns and coffins.</p>		
59020	<p>General and specialized hospital centre; psychiatric hospital centre; local community service centre; rehabilitation centre for persons with a physical impairment</p> <p>This unit refers to :</p> <p>. the operation of a general and specialized care hospital centre;</p> <p>. the operation of a psychiatric hospital centre;</p> <p>. the operation of a local community service centre;</p> <p>. the operation of a rehabilitation centre for persons with a physical impairment.</p> <p>This unit also refers to :</p> <p>. nursing care services;</p> <p>. the hiring out of the services of nursing staff;</p> <p>. the services of prehospital intervention first responders;</p> <p>. the operation of a birth centre;</p> <p>. the operation of a medical clinic where the employer can lodge his clientele.</p> <p>This unit also refers to telephone advisory services of a medical nature when provided by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit.</p> <p>This unit does not refer to :</p> <p>. the operation of a palliative care centre.</p> <p>An employer who both carries out an activity referred to under this unit and operates a clinic or practices medicine, activities referred to under unit 59070, is classified under this unit for these activities.</p> <p>An employer who operates, in the same facility, both a general and specialized care hospital centre and beds under a licence of a residential and long-term care centre is classified under this unit for these activities.</p> <p>An employer who operates both a psychiatric hospital centre and beds</p>	1.37	1.03

Unit Number	Unit Title	General Rate	Special Rate
	under a licence of a residential and long-term care centre is classified under this unit for these activities.		
59030	Residential and long-term care centre	2.63	2.25
	This unit refers to : <ul style="list-style-type: none"> . the operation of a residential and long-term care centre. This unit also refers to : <ul style="list-style-type: none"> . the operation of a palliative care centre; . the operation of a convalescence centre. 		
59040	Retirement home offering personal assistance; personal assistance services; leasing of the services of orderlies	5.82	5.36
	This unit refers to : <ul style="list-style-type: none"> . the operation of a retirement home offering personal assistance such as: <ul style="list-style-type: none"> . assistance with food; . assistance in getting around; . assistance with getting dressed; . assistance with hygiene. . personal assistance services; . the hiring out of the services of attendants staff. This unit also refers to : <ul style="list-style-type: none"> . the operation of an intermediate resource for seniors, regardless of their mental or physical condition; . the operation of an intermediate resource for persons with physical disabilities, regardless of their mental condition; . the operation of a home for persons with physical disabilities. This unit also refers to the following services when they are provided to a beneficiary by an employer who also offers the beneficiary personal assistance services in the home: <ul style="list-style-type: none"> . accompanying the person during travel; . going shopping in grocery and other stores; . the preparation of meals; . friendship visits. An employer who engages, in the same building, in an activity referred to under this unit and in one or more of the following activities is classified in this unit for these activities: <ul style="list-style-type: none"> . the accommodation of persons benefiting from palliative care; . the accommodation of persons who are convalescing; . the accommodation of persons with mental health problems; . the accommodation of persons with an intellectual impairment or a pervasive development disorder; . the accommodation of seniors without a personal assistance 		

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> service; the operation of beds under a residential and extended care centre permit. 		
59050	Home for persons in difficulty; rehabilitation centre for young persons with adjusting problems; rehabilitation centre for mothers with adjusting problems	2.75	2.37
	<p>This unit refers to :</p> <ul style="list-style-type: none"> the operation of a home for persons in difficulty such as: <ul style="list-style-type: none"> young people who have trouble adapting; compulsive gamblers; mothers who have trouble adapting; persons with mental health problems; persons with an alcohol or drug addiction; the homeless; victims of violence. the operation of a rehabilitation centre for young persons with adjusting problems; the operation of rehabilitation centre for mothers with adjusting problems. <p>This unit also refers to :</p> <ul style="list-style-type: none"> the operation of an intermediate resource for persons with mental health problems or for persons with an intellectual impairment or a pervasive developmental disorder; the operation of an intermediate resource for young people in difficulty; the operation of an intermediate resource for persons with an alcohol or drug addiction; the operation of a half-way house for former inmates. <p>An employer who, in the same building, both provides accommodations for persons in difficulty and carries out an activity referred to under unit 59110 is classified under this unit for these activities.</p>		
59060	Ambulance service	4.74	4.30
	<p>This unit refers to :</p> <ul style="list-style-type: none"> the operation of an ambulance service. <p>This unit does not refer to call reception or dispatching activities.</p>		
59070	Practicing medicine; consultation services in the health or social services fields; physical treatment services; optometrist services; services of a dispensing optician	1.03	0.69
	<p>This unit refers to :</p> <ul style="list-style-type: none"> the practice of medicine by professionals such as: <ul style="list-style-type: none"> dermatologists; gynecologists; 		

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> . general practitioners; . ophthalmologists; . prosthetist-orthotists; . pediatricians; . psychiatrists; . consultation services in the health or social services field by professionals such as: <ul style="list-style-type: none"> . homeopaths; . nutritionists; . psychologists; . social workers; . physical treatment services offered by professionals such as: <ul style="list-style-type: none"> . acupuncturists; . chiropractors; . osteopaths; . physiotherapists; . optometry services; . services of a dispensing optician. 		

This unit also refers to :

- . the manufacture of corrective lenses or contact lenses;
- . the services of a hearing aid acoustician;
- . the services of a midwife;
- . blood donor services;
- . biological sampling services;
- . biological sample analysis services;
- . vocational counselling services;
- . first aid training;
- . the operation of a first aid stand;
- . the operation of a clinic offering the services of professionals referred to under this unit;
- . the operation of a child and youth protection centre;
- . alternative justice organizations;
- . the operation of a family medicine group;
- . the operation of a radiology laboratory.

An employer who both carries out first aid training and who engages in the trade in first aid kits is classified under this unit for these activities.

59080	Practicing dentistry; practicing veterinary medicine	1.79	1.44
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This unit refers to :

- . the practice of dentistry by professionals such as :
 - . dental surgeons;
 - . dentists;
 - . orthodontists;
 - . periodontists;
- . the practice of veterinary medicine.

This unit also refers to :

- . the operation of a clinic offering the services of professionals referred to under this unit;
- . animal artificial insemination services;

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> . the manufacture of dental prostheses; . the manufacture of orthodontic appliances; . the manufacture of ocular prostheses. <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"> . pet grooming services; . animal boarding services; . the trade in animal food. <p>This unit does not refer to :</p> <ul style="list-style-type: none"> . the breeding of animals. 		
59090	Childcare centre; day care centre; nursery school	3.01	2.62
	<p>This unit refers to :</p> <ul style="list-style-type: none"> . the operation of a childcare centre; . the operation of a day care centre; . the operation of a nursery school. <p>This unit also refers to :</p> <ul style="list-style-type: none"> . the operation of a stop-over centre; . the operation of a family day care service; . the supervision of family day care services; . kindergarten teaching services. <p>This unit does not refer to :</p> <ul style="list-style-type: none"> . school transportation. 		
59100	Social economy enterprise providing domestic assistance	6.46	5.98
	<p>This unit refers to :</p> <ul style="list-style-type: none"> . the activities carried out by a social economy enterprise providing domestic assistance whether or not as part of a financial exemption program for domestic assistance services. 		
59110	Help centre for persons in difficulty; employment assistance centre; help centre for families; help centre for consumers	1.32	0.98
	<p>This unit refers to :</p> <ul style="list-style-type: none"> . the operation of a help centre for persons in difficulty such as : <ul style="list-style-type: none"> . seniors; . the disabled; . immigrants; . persons with a drug addiction; . victims of violence; . the operation of an employment assistance centre offering services such as: 		

Unit Number	Unit Title	General Rate	Special Rate
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- . help in looking for a job;
- . job readiness training;
- . supervision of on-the-job training;
- . the operation of a help centre for families;
- . the operation of a help centre for consumers.

This unit also refers to :

- . coaching services for persons facing situations such as:
 - . adoption;
 - . death;
 - . financial difficulties;
 - . divorce;
 - . pregnancy or nursing;
 - . illness;
- . the operation of a youth centre;
- . the operation of a community kitchen;
- . organizations offering support services in everyday life such as:
 - . company when traveling;
 - . going shopping in grocery and other stores;
 - . friendship visits;
- . organizations that recruit, train or recommend volunteers;
- . mentorship organizations that support youth;
- . the services of streetworkers;
- . the management of a foundation;
- . the search for missing persons except when done in high places, in hard-to-reach locations or by way of underwater diving;
- . international assistance or humanitarian organizations.

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 :

- . literacy promotion services;
- . language instruction services;
- . homework assistance services;
- . the operation of a meals-on-wheels service;
- . the operation of a soup kitchen;
- . the operation of a food bank;
- . the operation of a telephone assistance service;
- . the operation of a registration office;
- . the operation of a thrift shop or used clothing counter;
- . the organization of periodic events of a cultural, sports or commercial nature;
- . the trade in flowers;
- . the activities referred to under 54060;
- . the promotion, prevention or defence services referred to under unit 67100.

This unit does not refer to :

- . moving services;
- . the activities referred to under unit 77020;

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> . restaurant activities; . the activities referred to under units 80030 to 80260; . the activities referred to under units 14010 to 14030; . para-transit. <p>An employer who manages a foundation and who also carries out an activity contemplated by another unit cannot be classified under this unit unless at least one of his workers only performs tasks related to the activities referred to under this unit.</p> <p>An employer who performs both an activity referred to under this unit and a professional consultation service in the social services field is classified under this unit for these activities.</p>		
59120	<p>Adapted enterprise; rehiring firm</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> . the operation of an “adapted enterprise”; . the operation of a rehiring firm employing workers who have difficulty entering the work market under a fixed term contract. <p>This unit also refers to :</p> <ul style="list-style-type: none"> . the activities carried out by persons who work under an agreement reached in accordance with section 16 of the Act between the Société de l’assurance automobile du Québec and the Commission; . the activities carried out by the persons referred to in subsections 1) and 2) of section 11 of the Act; . the operation of a “centre for on-the-job training and recycling”; . the operation of an occupational workshop. <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"> . help in finding a job; . job readiness training. 	4.24	3.82
59130	<p>Accommodations offered by a rehabilitation centre for persons suffering from alcoholism or other problems of addiction; accommodations offered by a rehabilitation centre for mentally impaired persons or persons with a persuasive development disorder</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> . the accommodation offered by a rehabilitation centre for persons suffering from alcoholism or other problems of addiction; . the accommodation offered by a rehabilitation centre for mentally impaired persons or persons with a persuasive development disorder. 	3.21	2.82

Unit Number	Unit Title	General Rate	Special Rate
59140	Rehabilitation centre for persons suffering from alcoholism or other problems of addiction; rehabilitation centre for mentally impaired persons or persons with a persuasive development disorder	1.41	1.06
	<p>This unit refers to :</p> <ul style="list-style-type: none"> . the activities carried out by a rehabilitation centre for persons suffering from alcoholism or other problems of addiction; . the activities carried out by a rehabilitation centre for mentally impaired persons or persons with a persuasive development disorder. <p>This unit does not refer to the accommodation of persons carried out by an employer referred to under this unit.</p>		
59150	Retirement home not offering personal assistance	3.93	3.52
	<p>This unit refers to:</p> <ul style="list-style-type: none"> . the operation of a retirement home not offering personal assistance. 		
60100	Primary, secondary or vocational instruction	0.95	0.62
	<p>This unit refers to :</p> <ul style="list-style-type: none"> . primary, secondary or vocational instruction services. <p>Vocational instruction refers to instruction which leads to the obtaining of a vocational diploma recognized by the competent government authorities.</p> <p>This unit also refers to :</p> <ul style="list-style-type: none"> . literacy promotion services; . homework assistance services; . special education services; . language instruction services; . instruction services pertaining to arts or non-sports-related recreation such as: <ul style="list-style-type: none"> . music; . painting; . theatre; . chess; . continuing education services; . evening courses offered by a primary, secondary or vocational training institution; . the operation of a training centre in such fields as: <ul style="list-style-type: none"> . jewellery; . osteopathy; . bodywork; . cinema; 		

Unit Number	Unit Title	General Rate	Special Rate
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- . arts and crafts;
- . esthetics;
- . massotherapy.

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:

- . the operation of a dormitory for students which may or may not be used as a residential hotel during periods outside the school year.

This unit does not refer to :

- . school transportation.

An employer who performs both an activity referred to under this unit and an activity referred to under unit 59090 is classified under this unit for these activities.

An employer who performs, in the same building, both college-level teaching services and secondary-level teaching services is classified under this unit for these activities.

60110	College- or university-level teaching; library; laboratory or research centre	0.69	0.37
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This unit refers to :

- . college- or university-level teaching services;
- . the operation of a library;
- . the operation of a laboratory or research centre in such fields as:
 - . pure sciences;
 - . applied sciences;
 - . human sciences.

This unit also refers to :

- . the operation of a music or theatre conservatory;
- . the operation of a regional public library service centre;
- . the operation of a documentation or archive centre;
- . the operation of a film library or a media centre;
- . university teaching services in theology;
- . evening courses offered by a college- or university-level teaching institution.

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:

- . the operation of a dormitory for students which may or may not be used as a residential hotel during periods outside the

Unit Number	Unit Title	General Rate	Special Rate
	school year.		
61100	Church services; cemetery	1.76	1.41
	This unit refers to :		
	. church services;		
	. the operation of a cemetery.		
	This unit also refers to :		
	. the operation of a place of worship;		
	. the administration of a diocese;		
	. pastoral services;		
	. religious training.		
	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:		
	. the trade in religious articles;		
	. the trade in funeral urns or monuments;		
	. the operation of a crematorium or a columbarium.		
	This unit does not refer to :		
	. the activities referred to under units 80030 to 80260.		
61110	Lodging facility for the members of religious communities or for secular priests	3.43	3.03
	This unit refers to :		
	. the operation of lodging facilities for the members of religious communities or for secular priests.		
	This unit also refers to the lodging of laypersons done within the context of the carrying out by this employer of one of the following activities:		
	. the operation of lodging facilities for the members of religious communities or for secular priests;		
	. pastoral services;		
	. religious training.		
65100	Bank, savings and credit union; insurance company; public insurance or pension organization	0.61	0.29
	This unit refers to :		
	. the operation of a bank;		
	. the operation of a savings and credit union;		
	. the operation of an insurance company;		

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> the operation of a public insurance or pension organization. <p>This unit also refers to :</p> <ul style="list-style-type: none"> the operation of a loan or financing company; the operation of a trust company; the operation of a pension plan through activities such as the establishment of premiums or the payment of annuities. 		
65110	<p>Brokerage firm; professional services firm; firm offering administrative support services</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> the operation of a brokerage firm in such fields as: <ul style="list-style-type: none"> real estate; insurance; mortgages; securities; transportation; customs; merchandise; the operation of a professional services firm offering administrative, financial, legal or computer services such as: <ul style="list-style-type: none"> a firm of lawyers or a notary's office; a firm of accountants; a firm of financial service advisors; a firm of computer consultants; a firm of human resource consultants; a firm of business management consultants; the operation of a firm offering administrative support services such as: <ul style="list-style-type: none"> secretarial services; word-processing; accounting or bookkeeping; payroll; debt collection. <p>This unit also refers to :</p> <ul style="list-style-type: none"> the operation of a marine agency; the operation of a travel agency; the operation of an office of a trustee in bankruptcy; the operation of a bailiff's office; the operation of an office of a selling agent; the operation of a franchising office; the operation of an investment management business such as for: <ul style="list-style-type: none"> mutual funds; retirement funds; the operation of a foreign exchange office; the operation of a credit office or credit investigation service; the operation of a cheque cashing agency; the operation of a business that designs or develops software 	0.62	0.30

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> or software packages; the operation of a private firm that issues licence plates. <p>An employer who operates an office of a selling agent or a merchandise brokerage firm and who also transports or stores such merchandise is classified under the unit that refers to the trade in this merchandise for all these activities.</p> <p>This unit does not refer to :</p> <ul style="list-style-type: none"> the transport or storage of merchandise. 		
65120	<p>Traditional or wireless telecommunications network; radio station; advertising agency; survey firm; marketing agency; public relations agency; document publishing business; call centre</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> the operation of a traditional or wireless telecommunications network; the operation of a radio station; the operation of an advertising agency; the operation of a survey firm; the operation of a marketing agency; the operation of a public relations agency; the operation of a business that publishes documents such as newspapers, periodicals, books or records; the operation of a call centre. <p>This unit also refers to :</p> <ul style="list-style-type: none"> long-distance telephone services; the services of an Internet service provider; the operation of an audio recording or dubbing studio; the operation of a translation agency; the operation of a telemarketing agency; the operation of a press agency; the operation of an agency that leases advertising space on billboards or other supports; the operation of a graphic arts, computer graphics, or multimedia business; the operation of an agency of artists or involved in artistic distribution. <p>This unit also refers to the trade in or rental of telecommunications equipment 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> <p>This unit does not refer to :</p> <ul style="list-style-type: none"> the distribution of documents such as books, newspapers, periodicals or records; the activities referred to under units 19010, 26050, 54050, 57010, 80030 to 80260. 	0.64	0.31

Unit Number	Unit Title	General Rate	Special Rate
65130	Professional engineering services firm; scientific advisory services firm	0.91	0.58

This unit refers to :

- . the operation of a professional engineering services firm;
- . the operation of a scientific advisory services firm in such fields as:
 - . geology;
 - . geophysics;
 - . agronomy.

This unit also refers to :

- . the operation of a land surveying or geophysical survey firm;
- . the operation of an engineering test or research and development laboratory for the manufacturing industry;
- . a building material laboratory analysis service;
- . the operation of a professional services firm in architecture or urban planning;
- . an interior decoration design service;
- . the operation of an engineering drawing firm;
- . the operation of a claims expertise firm;
- . the operation of a building inspection firm;
- . the operation of a building or personal property evaluation firm;
- . the service of an auctioneer offered on the premises of the client;
- . wood measurement service;
- . tree marking service in forests;
- . service to protect forests against fires, insects or diseases;
- . forest survey service;
- . engineering consultant services carried out by the workers of an employer recognized by the Minister of Natural Resources and Wildlife pursuant to section 124.1.1 of the Forest Act, even if these services are rendered within the context of the activities referred to under unit 14010 or 14020.

This unit also refers to the design and sale of software and software packages when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit.

This unit does not refer to :

- . drilling activities;
- . the activities referred to under units 14010 to 14030 and 80030 to 80260.

An employer classified in a unit that refers to the manufacture of a good is classified under this unit for his research and development activities carried out in support of his manufacturing activity if at least one of his workers assigned solely to professional, technical or administrative tasks related to these research and development activities works exclusively elsewhere than in a building where manufacturing takes place. Only the wages of such a worker may then be stated by the

Unit Number	Unit Title	General Rate	Special Rate
	employer with respect to this unit.		
65140	Security or investigation agency; securities transportation service by armored car	2.74	2.36
	This unit refers to :		
	. the operation of a security or investigation service;		
	. the transportation of securities by armored car.		
	This unit also refers to :		
	. the operation of a firm offering the services of road signalmen.		
65150	Administration of the operations of subsidiaries or branch offices located outside Québec	0.62	0.30
	This unit refers to :		
	. the administration of the operations of subsidiaries or branch offices located outside Québec.		
	Administration refers to activities such as planning, organization, management and coordination.		
	The Commission does not take into account the insurable wages stated in respect of this unit for the purposes of distributing the wages of an auxiliary worker under subsection 3) of section 16.		
67100	Associations of businesses, of institutions or of organizations; union organizations; hiring out of the services of office workers	0.86	0.53
	This unit refers to :		
	. associations of businesses, of institutions or of organizations such as :		
	. boards of trade;		
	. associations of public or parapublic institutions;		
	. associations of manufacturers;		
	. union organizations;		
	. hiring out of the services of office workers such as receptionists, secretaries, administrative assistants, accountants, administration technicians, computer technicians.		
	This unit also refers to :		
	. the hiring out of the services of white-collar personnel active in the trade in goods or services such as sales persons, representatives or cashiers;		
	. the hiring out of the services of scientific or technical		

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> personnel such as laboratory technicians, designers, engineers; political parties or associations; consulates; accredited evaluation organizations in the field of quality records; professional associations or bodies; parity committees; negotiating committees; consultation tables; students' associations except for activities referred to under units 26050, 54020, 54060, 54430, 68010 and 68020; intercultural exchange organizations; promotion, prevention or defence organizations in fields such as : <ul style="list-style-type: none"> culture or history; economic development; environment; teachers; health and social services; sports or recreation; tourism; joint sector-based associations on occupational health and safety; tourist information services; employee assistance program services; coordination of adapted transportation. <p>This unit does not refer to :</p> <ul style="list-style-type: none"> the activities referred to under units 14010 to 14030, 68010, 68030, 77020 and 80030 to 80260. 		
67110	<p>Hiring out of the services of warehouse, workshop or factory personnel</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> the hiring out of the services of warehouse, workshop or factory personnel: <ul style="list-style-type: none"> forklift operators; material handlers; day labourers; labourers; assemblers; stationary machinery operators; welders; machinists or millwrights. <p>This unit also refers to :</p> <ul style="list-style-type: none"> the hiring out of the services of forklift operators, material, handlers, packaging clerks and inventory clerks; the hiring out of the services of butchers; the hiring out of the services of mechanical repair shop personnel such as mechanics or bodyworkers; the hiring out of the services of janitors or housekeeping 	9.54	8.98

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> personnel; the hiring out of the services of farm workers. 		
67120	Hiring out of the services of truckers, delivery drivers or driver helpers	8.72	8.18
68010	Restaurant; fast food counter; drinking establishment	2.37	2.00
	This unit refers to :		
	<ul style="list-style-type: none"> the operation of a restaurant where the serving of alcoholic beverages is only offered when a meal is eaten or is not authorized; the operation of a fast food counter; the operation of a drinking establishment. 		
	This unit also refers to :		
	<ul style="list-style-type: none"> the operation of a discotheque; the operation of a sugar shack; the operation of a stationary dairy bar; services associated with the rental of rooms with catering or alcoholic beverage services; the making of beer by the operator of a drinking establishment referred to under this unit when the entire production is intended for consumption on the premises of this establishment. 		
	This unit also refers to car attendant services when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit.		
	This unit does not refer to :		
	<ul style="list-style-type: none"> maple syrup production and the manufacture of maple products. 		
	An employer who does, in the same building, both catering services and the operation of a restaurant, a fast food counter, a drinking establishment, a discotheque or a sugar shack is classified under this unit for these activities.		
	An employer who both offers room rental services with catering and alcoholic beverage services and room rental services without catering or alcoholic beverage services is classified under this unit for these activities.		
68020	Cafeteria; catering services; mobile canteen; operation of vending machines	3.94	3.53
	This unit refers to :		
	<ul style="list-style-type: none"> the operation of a cafeteria; catering services; the operation of a mobile canteen; the operation of vending machines. 		

Unit Number	Unit Title	General Rate	Special Rate
	<p>This unit also refers to :</p> <ul style="list-style-type: none"> . coffee break services; . the operation of a motorized dairy bar; . the operation of a meals-on-wheels; . the operation of a soup kitchen; . the hiring out of the services of cooks. <p>This unit also refers to the rental of dishware, glassware, chairs, tables, table cloths, tents or festival tents when done by the workers of an employer as part of the carrying out by this employer of catering services.</p> <p>This unit also refers to the trade in, rental or repair of vending machines when done by the workers of an employer as part of the operation by this employer of such machines.</p> <p>This unit also refers to the following activities when done by the workers of an employer as part of the operation by this employer of a meals-on-wheels or a soup kitchen:</p> <ul style="list-style-type: none"> . the operation of a thrift shop or used clothing counter; . the operation of a food bank; . the operation of a community kitchen. <p>This unit does not refer to :</p> <ul style="list-style-type: none"> . the installation of big tops. <p>An employer who offers, in the same building, both catering services and room rental services is classified under this unit for these activities.</p>		
68030	<p>Hotel establishment; youth hostel; residential hotel; relaxation centre offering accommodations; bed and breakfast</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> . the operation of a hotel establishment such as a: <ul style="list-style-type: none"> . hotel; . motel; . the operation of a youth hostel; . the operation of a residential hotel; . the operation of a relaxation centre offering accommodations; . the operation of a bread and breakfast. <p>This unit also refers to :</p> <ul style="list-style-type: none"> . the operation of a boarding house; . the rental of cottages. <p>This unit also refers to those services which, without being support services, are offered in an establishment referred to under this unit by the employer who operates this establishment.</p>	2.96	2.57

Unit Number	Unit Title	General Rate	Special Rate
	<p>This unit does not refer to :</p> <ul style="list-style-type: none"> . the production of performances; . the operation of a performance hall. <p>An employer who does, on the same site, both an activity referred to under unit 68010 and an activity referred to under this unit is classified under this unit for all these activities.</p>		
68040	<p>Outfitting establishment; campground; mobile home park; camp with accommodations; management and upkeep of parks of the Provincial Administration</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> . the operation of an outfitting establishment; . the operation of a campground; . the operation of a mobile home park; . the operation of a camp with accommodations such as a vacation camp or nature camp; . the management and upkeep of parks of the Provincial Administration. <p>This unit also refers to :</p> <ul style="list-style-type: none"> . the operation of an outdoor centre; . the operation of a nature discovery centre; . the operation of a beach when the employer also offers accommodation services on the site; . the operation of a controlled harvesting zone (ZEC); . river or whitewater rafting services; . outdoor excursion services; . the services of outdoor guides. <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"> . services such as restaurant services, accommodations, refueling, air transportation and guides; . the operation of a convenience store and the rental of equipment such as row boats, sailboats or pedal boats; . the rental of cabins; . the operation of a day camp; . the laying out of trails. <p>This unit does not refer to :</p> <ul style="list-style-type: none"> . the activities referred to under units 14010 to 14030, 80030 to 80200 and 80240 to 80260. 	3.79	3.39

Unit Number	Unit Title	General Rate	Special Rate
68050	Operation of buildings; management of buildings; dormitories for students; parking lots; rental of storage spaces without handling activities	2.73	2.35

This unit refers to :

- . the operation of buildings;

The operation of buildings refers to the management of buildings when the employer also takes care of the upkeep.

- . management of buildings;

The management of buildings refers to the carrying out of administrative tasks only, such as:

- . the rental and marketing of dwelling units;
- . the negotiation and renewal of leases;
- . the recruitment of subcontractors;
- . the purchase of buildings for resale;
- . the operation of a dormitory for students;
- . the operation of parking lots;
- . the rental of storage spaces without handling activities.

This unit also refers to :

- . room rental services without catering or alcoholic beverage services;
- . the rental of premises within the context of which administrative support services are offered, such as:
 - . secretariat;
 - . telephone operator;
 - . accounting;
- . the management of housing or housing construction programs for seniors or persons with a low income done by a municipal housing board;
- . the management or the operation of apartments for seniors or persons with a low income done by a municipal housing board;
- . condominium corporations.

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:

- . security services;
- . car attendant services;
- . the washing or cleaning of automobile vehicles by hand.

This unit does not refer to :

- . the activities referred to under units 14010 to 14030, 59040, 59070, 59080, 59150 and 80030 to 80260.

Unit Number	Unit Title	General Rate	Special Rate
	An employer who carries out, in the same building, both the operation of a dormitory for students and the operation of a residential hotel is classified under this unit for these activities.		
69960	Repairing, installing or maintaining production machinery; operating a mobile welding unit	6.24	5.76
	This unit refers to works relating to : <ul style="list-style-type: none"> . millwright works such as production machinery installation, repair, maintenance, adjustment, assembly, dismantling and handling; . the manufacture of templates for such machinery; . operating a mobile welding unit. This unit does not refer to works relating to : <ul style="list-style-type: none"> . millwright works other than production machinery installation, repair, maintenance, adjustment, assembly, dismantling and handling; . the manufacture of templates for such machinery. An employer classified under this unit may also be classified under exceptional units 80020 and 90010.		
77010	Laundry services; dry cleaning services; linen supply services with washing	5.30	4.85
	This unit refers to : <ul style="list-style-type: none"> . dry cleaning services; . laundry services; . linen supply services with washing for such articles as tablecloths, sheets, towels, aprons, hand towels or diapers. This unit also refers to : <ul style="list-style-type: none"> . work uniform supply services with washing. 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"> . clothing dyeing or fading service; . clothing repair service; . clothing pick-up service; . self-service laundromat; . the trade in linen or work uniforms. 		
77020	Building maintenance services	5.58	5.12
	This unit refers to : <ul style="list-style-type: none"> . housekeeping service; 		

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> . specialized cleaning service; . carpet, rug, upholstery cleaning service; . ventilation system cleaning service; . service to clean blinds using ultrasound; . lawn and green space maintenance service such as cutting, aerating, scraping down, fertilization, weed control, insect control, trimming hedges, planting flowers or winter protection; . window washing service; . spray cleaning service using a portable power washer for household use. <p>This unit also refers to :</p> <ul style="list-style-type: none"> . mobile automobile vehicle wash service; . cleaning, opening or closing of pools or spas; . manual snow removal service; . extermination and fumigation services; . building disinfection services; . in-home services done by the persons referred to in the agreement entered into pursuant to section 16 of the Act between the Minister of Health and Social Services and the Commission. 		
77030	Chimney-sweeping	17.50	16.72
Exceptional unit 80020	Work done both inside and outside offices	0.88	0.55
	<p>This unit refers to :</p> <ul style="list-style-type: none"> . 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>This unit does not refer to :</p> <ul style="list-style-type: none"> . those persons who directly supervise workers, such as a foreman; . a commissioner, a delivery person or a labourer. <p>Special classification rule</p> <p>An employer classified under this unit cannot also be classified under unit 65150 or under unit 90020.</p>		
80030	Excavation work; paving work; assembly of fences; installation of guardrails; rental of cranes with operators	8.43	7.90

Unit Number	Unit Title	General Rate	Special Rate
	This unit refers to work related to :		
.	digging, moving, filling, compaction, leveling earth or granular materials, including work related to culverts;		
.	excavation and earthwork both for the construction of buildings and civil engineering works and for irrigation, drainage and dredging work;		
.	the excavation and installation of aqueducts and sewers;		
.	the excavation and installation of underground lines for gas and water purification plants;		
.	the excavation and installation of underground energy distribution or telecommunications network conduits, with or without the running of wire;		
.	the rental of construction equipment with operators;		
.	forest clearing carried out using construction equipment;		
.	the installation of septic tanks;		
.	the construction and repair of sidewalks and curbs;		
.	the asphalt surfacing of roads, streets, sidewalks, curbs, bikeways, private roads, parking lots;		
.	the concrete surfacing of roads, streets, sidewalks, curbs, bikeways, private roads and parking lots carried out using a concrete spreader-grader;		
.	the scarification of paved surfaces;		
.	the pulverizing of paved surfaces;		
.	the waterproofing of paved surfaces;		
.	the marking of lines on the pavement;		
.	the installation of fences;		
.	the installation of traffic safety barriers and guardrails.		
	This unit also refers to :		
.	demolition work on civil engineering structures or buildings including the operations required to carry out such work, such as sawing or breaking concrete and the erection of protective walls if such operations are carried out by the employer in charge of the demolition work;		
.	the rental, with operators, of cranes, crane-trucks, boom trucks, or any other conventional truck equipped with a telescopic or hydraulic arm, or equipped with a hoist winch that can be used as cranes or other equipment of the same type;		
.	the operation of a crane within the framework of work related to :		
.	demolition;		
.	dismantling when this dismantling is carried out as part of demolition work;		
.	ore prospecting done using crawler tractors.		
	This unit does not refer to :		
.	manual forest clearing as well as forest clearing carried out using specialized machinery such as a skidder, tree feller or delimbing machine;		
.	divers participating in works referred to in this unit;		
.	the rental drilling machines with operators;		

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> . the dismantling of metal structures and machinery; . preparatory work for the installation of fences done in a workshop elsewhere than on the work site or on the job; . the installation of fences made of ornamental metal; . the operation of a quarry, a sandpit or a gravel pit; . snow removal; . cement and concrete work other than that related to small art works, sidewalks and curbs; . work related to blasting, drilling for blasting, pile-driving, special foundations, digging of tunnels and underground drilling, caissons, excavation supports, tie rods, consolidation of foundations and injections in the ground and in rock; . the manufacture of prepared concrete; . the installation of road lighting networks and traffic lights, as well as the installation of lamp posts; . construction work related to underground energy distribution lines with installation of machinery and equipment in addition to the excavation and installation of conduits; . the operation of an asphalt plant; . landscaping work; . the installation of interlocking blocks (slope blocks/pavers). <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>		
80040	<p>Blasting; drilling; soil mechanics; pile-driving and special foundations</p> <p>This unit refers to work related to :</p> <ul style="list-style-type: none"> . drilling, charging holes and igniting explosive products; . blasting including that done during demolition work on civil engineering structures or buildings; . digging tunnels and underground drilling; . drilling artesian wells with or without the installation of pumps; . soil mechanics such as setting up excavation supports, installation of tie rods, consolidation of foundations and injections in the ground or in rock; . geothermal drilling and drilling of elevator shafts; . preliminary drilling for construction work; . pile-driving; . pile-driving and special foundations such as the placing, raising and maintenance of the following elements : steel sheet piling, shoring piles, wallings, struts, horizontal shores, soldier piles and temporary steel or heavy structural lumber struts driven into the ground; . the rental of a drilling machine with an operator. <p>This unit also refers to :</p> <ul style="list-style-type: none"> . work done in caissons and cofferdam work; . the construction, maintenance, removal and demolition of caissons and cofferdam work; . underwater diving, including the underwater inspection of 	14.28	13.59

Unit Number	Unit Title	General Rate	Special Rate
	<p>cables, wharfs, the installation of underground cables, the cleaning of water intakes, the recovery of wood under water, underwater construction work, and other service activities carried out under water;</p> <p>. preliminary consolidation work related to the moving of buildings, including excavation, concrete drilling and pile driving;</p> <p>. the putting in place, straightening and lifting of buildings;</p> <p>. consolidation work on a building;</p> <p>. the moving of building on a flat-bed trailer done by the workers of an employer as part of the carrying out by this employer of works referred to in this unit.</p> <p>This unit does not refer to :</p> <p>. the drilling of ore to obtain test samples;</p> <p>. the drilling of oil or natural gas wells.</p> <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>		
80060	<p>Construction of energy transmission or distribution lines; construction of energy transforming stations</p> <p>This unit refers to construction, maintenance and repair work related to :</p> <p>. power plant substations;</p> <p>. overhead or underground energy transmission and distribution lines;</p> <p>. telecommunications lines or networks;</p> <p>. road lighting networks and traffic lights;</p> <p>. microwave and telecommunications towers;</p> <p>. manholes for underground telecommunications and energy distribution networks;</p> <p>. wind turbines.</p> <p>This unit also refers to :</p> <p>. the installation of street lamps;</p> <p>. the installation of transformers connected to the energy transmission and distribution network;</p> <p>. the installation of antennas in telecommunications towers;</p> <p>. the planting of poles.</p> <p>This unit also refers to the splicing of telecommunications cables when done by the workers of an employer as part of the carrying out by this employer of activities referred to in this unit.</p> <p>This unit does not refer to :</p> <p>. the construction of buildings;</p> <p>. the digging of tunnels;</p> <p>. specific contracts to excavate and install underground energy transmission or telecommunications network conduits, with or</p>	5.59	5.14

Unit Number	Unit Title	General Rate	Special Rate
	without the running of wire.		
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.		
80080	Erecting metal frame structures and tanks	22.38	21.47
	This unit refers to work related to :		
	<ul style="list-style-type: none"> . the setting up, assembly and dismantling of architectural elements and metal framing that go into the construction of buildings, civil engineering works, outside tanks, stacks, silos, coal, stone, coke, sand and ore hoppers, water towers and machinery; . the installation of prefabricated metal industrial stacks; . the installation of steel panels that are used in structures, cladding and roofing; . the installation of pre-cast concrete structural or architectural elements. 		
	This unit does not refer to :		
	<ul style="list-style-type: none"> . preparatory work carried out at the workshop other than on the work site or on the job; . exterior cladding work using metal sheets; . the installation of radio and television station broadcasting and cellular telephone antennas; . the erection of microwave towers; . the erection of wooden silos, water towers or tanks; . the installation of tanks, other than outside tanks; . the installation of outside tanks by a boilermaker. 		
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.		
80100	Cement work, concrete work	14.82	14.12
	This unit refers to work related to :		
	<ul style="list-style-type: none"> . reinforcement work such as cutting, shaping, assembling by various processes, as well as the installation of metal ties or wire mesh used in the construction of concrete work; . concrete formwork for building and civil engineering work framing and machinery; . the preparation and finishing of concrete and cement surfaces; . the pouring and placement of concrete; . the cutting, pumping and drilling of concrete; . concrete paving without the use of a spreader-grader; . concrete injection and guniting; . the cutting of asphalt; . the crushing of concrete during alteration work; . the waterproofing of concrete floors or concrete surfaces. 		
	This unit does not refer to :		

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> . the operation of a reinforcement workshop other than on the work site or on the job; . the installation of pre-cast concrete structural or architectural elements; . the delivery and pouring of concrete by concrete mixer; . the construction and repair of sidewalks and curbs. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>		
80110	<p>Carpentry work; joinery work; work related to indoor systems; painting work; installation of flexible coverings; installation of marble, granite, ceramics and terrazzo; plastering and jointing work; insulation work</p> <p>This unit refers to work related to :</p> <ul style="list-style-type: none"> . the erection of a wooden structure of a building, a silo, a water tower and a tank; . joinery work; . parqueting work including sanding and finishing; . carpentry work such as the installation of chevrons and the erection of wood divisions; . carpentry work and joinery work in the installation of prefabricated buildings with a wood structure; . on-site construction of wood recreational equipment for amusement parks, daycare centres, playgrounds and other similar places; . the installation of doors and windows on buildings with a wood structure; . the installation of pre-glazed doors and windows on a non-wooden structure building when done as part of carpentry work; . the building of wood or wood-substitute patio; . indoor systems such as the installation of metal poles, angle irons, wire moulds, gypsum, lathwork, acoustic ceilings and suspended ceilings; . indoor systems such as the installation of metal poles, gypsum, lathwork, acoustic ceilings and suspended ceilings; . plastering and jointing; . the application of paint, surface coatings and protective finishes; . the installation of flexible coverings such as vinyl, asphalt, rubber, cork, linoleum coverings, rugs, carpet underlays and rug underlays; . the installation and polishing of marble, granite, terrazzo concrete, slate, ceramics terrazzo and other similar materials; . the installation of cold room panels; . the thermal insulation of buildings, soundproofing and acoustic control. <p>This unit also refers to work related to :</p> <ul style="list-style-type: none"> . the removal of asbestos; 	13.18	12.53

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> . the stripping; . the whitewashing of buildings; . the installation and repair of prefabricated fireplaces. <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"> . the installation of all types of exterior clapboard cladding; . the installation of gutters; . roofing using asphalt shingles, cedar shingles, sheet metal that is neither welded nor stapled, or sandstone tiles; . foundation formwork; . the installation of garage doors. <p>This unit also refers to the following work when done by the workers of an employer as part of the performance by this employer of prefabricated fireplace installation and repair work :</p> <ul style="list-style-type: none"> . the installation and repair of prefabricated chimneys. <p>This unit does not refer to :</p> <ul style="list-style-type: none"> . work related to piles and special foundations such as the placing, raising and maintenance of the following elements : steel sheet piling, shoring piles, wailings, struts, horizontal shores, soldier piles and temporary steel or heavy structural lumber struts driven into the ground; . work to install curtain walls in marble, granite or other similar materials; . all cleaning work using a pressure spray referred to in unit 80240; . work to waterproof concrete floors or concrete surfaces; . stripping work when only one reconstruction operation referred to under another unit is carried out jointly with the stripping of that which is being rebuilt. In such a case, the stripping work is referred to under the unit that refers to this reconstruction operation. For example, when the only work being done by the employer involves the installation of the roof following the stripping of the old roof, all of this work is referred to under unit 80130. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>		
80130	<p>Roofing work; exterior cladding work on buildings; installation of gutters</p> <p>This unit refers to work related to :</p>	19.78	18.95

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> exterior cladding of buildings using all types of metal sheets or clapboard; the installation and repair of all types of roofing, including waterproofing; the installation of gutters; the removal of snow from roofs. <p>This unit does not refer to :</p> <ul style="list-style-type: none"> the installation of steel panels which are used in structures, cladding and roofing. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>		
80140	<p>Masonry work</p> <p>This unit refers to work related to :</p> <ul style="list-style-type: none"> the cutting, setting with mortar, cement or any other adhesive material as well as the jointing of masonry elements such as the following : <ul style="list-style-type: none"> bricks, natural or artificial stones; acid bricks, fire bricks, plastic bricks, cements bricks or bricks made of any other refractory material laid by hand or by a pneumatic or mechanical method; tiles made of refractory material; blocks of gypsum, concrete or glass, blocks of composite materials, blocks of lightweight aggregates for walls or partitions, anticorrosive tiles; the installation of silos made of concrete staves. <p>This unit does not refer to :</p> <ul style="list-style-type: none"> jointing, aligning, anchoring and grouting work done by manufacturers of pre-cast concrete structural or architectural elements; cleaning work using a pressure spray referred to in unit 80240; work related to the installation of slope blocks or pavers; work related to the installation of marble or granite tile flooring; the installation of curtain walls made of masonry elements; form work prior to the installation of silos made of concrete staves. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>	19.13	18.31
80150	<p>Glass work; glazing work</p> <p>This unit refers to work related to :</p> <ul style="list-style-type: none"> the preparation and installation of glasswork and glazing, such 	12.63	11.99

Unit Number	Unit Title	General Rate	Special Rate
	as : . the cutting and polishing of glass; . the cutting and assembly of aluminum; . the installation of doors, windows and glazing; . the installation of entrances or show windows made from metal or glass parts; . the installation of curtain walls; . the installation of atriums, skylights and other similar works.		
	This unit also refers to work related to : . the construction of greenhouses; . the installation of big tops; . the installation of cover shells for manure pits.		
	This unit does not refer to : . preparatory or manufacturing work done in a workshop other than on the work site.		
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.		
80160	Millwright works; boilermaking work; plumbing and pipefitting work; pipe insulation work; work related to mechanized transit systems	6.24	5.76
	This unit refers to work related to : . millwright works such as the installation, repair, maintenance, adjustment, assembly, dismantling and handling of machinery other than production machinery; . the making of templates for this machinery; . the installation, repair and maintenance of garage doors, whether mechanized or not; . boilermaking related to machinery other than production machinery and related to the construction, maintenance and repair of steam generators, boilers, tanks or other similar equipment; . the installation, alteration, modification, repair and maintenance of : . plumbing systems, such as : . piping, fixtures, accessories and other fittings needed to supply these systems with fluids; . piping, fixtures, accessories and other fittings used for rainage, run-off and ventilation of traps in these systems; . heating and combustion systems, such as : . piping, fixtures, accessories and other fittings needed to distribute fluids or heat; . fire protection and localized fire protection systems, such as : . piping, fixtures, accessories and other fittings used to prevent and fight fires;		

Unit Number	Unit Title	General Rate	Special Rate
.	insulation, whether it is carried out by spraying or by any other method, such as : <ul style="list-style-type: none"> . thermal insulation of any new or existing piping system; . thermal insulation of radiators, furnaces, boilers, tanks and any other similar device; 		
.	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"> . elevators, freight elevators, escalators, permanent swing scaffolds, slope hoists, dumbwaiters, removable platforms on a theatre stage, moving sidewalks and other similar devices generally used or which may be used to transport persons, objects or materials. 		

This unit also refers to the operation of a temporary or uncompleted system as well as the operation of a completed system when it is used to move construction workers and materials.

This unit does not refer to :

- . the construction of metal tanks other than for boiler systems and that are installed by a metal structure installer (ex. oil tanks, water towers);
- . the installation of metal ducts for heating, ventilation and air conditioning systems;
- . the laying of bricks used in boiler walls;
- . the installation of internal insulation of ventilation and other ducts done by tinsmiths when installing said ducts;
- . installation work related to pre-insulated ventilation ducts;
- . cleaning using sandblasting;
- . work related to millwright works such as the installation, repair, maintenance, adjustment, setting up, dismantling and handling of production machinery as well as the making of templates for this machinery;
- . the installation and operation by an employer of a temporary freight elevator as part of the carrying out by this employer of work not referred to in this unit;
- . the installation of temporary swing scaffolds.

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

80170	Electrical work	5.25	4.80
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This unit refers to work related to :

- . the installation, alteration, modification, repair and maintenance of electrical installations for lighting, heating and motive force purposes, including in all cases wires, cables, conduits, accessories and electrical devices that are part of the actual installation and, being related to the connection of the installation to the public or municipal utility network, which point of connection is on the wall of the building that is nearest

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> to the public utility line; the installation of lightening rods and unit heaters; electrical hook-up of a building. <p>This unit does not refer to :</p> <ul style="list-style-type: none"> construction work on energy distribution and transforming stations done by electrical contractors; electrical work done by energy distribution and transforming station construction contractors; installation work related to alarm, security, control or electronic equipment systems; street lamp installation work along roads as well as traffic light installation work. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>		
80180	<p>Sheet metal work</p> <p>This unit refers to work related to :</p> <ul style="list-style-type: none"> sheet metal having a maximum thickness of 10 gauge (iron, copper, aluminum, stainless steel) and all metal or electrometallurgical materials, vinyl and other metal or plastic based materials, such as : <ul style="list-style-type: none"> 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. <p>This unit does not refer to work related to :</p> <ul style="list-style-type: none"> work related to outdoor cladding in metal sheets or clapboard of all types, installation and repair of all types of roofing; preparatory and manufacturing work done in the workshop other than on the work site; work related to the installation of gutters. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>	9.58	9.02

Unit Number	Unit Title	General Rate	Special Rate
80190	Installation of electronic equipment, alarm or control systems	2.99	2.61
	This unit refers to work related to :		
	<ul style="list-style-type: none"> . the installation, alteration, modification, repair and maintenance of intercom, cabledistribution, public address, synchronous clock, visual, aural or oral signaling, telephony, closed-circuit television, access card or surveillance systems or cabling related to these systems; . the installation, rebuilding, modification, repair and maintenance of computer cabling; . the installation, alteration, modification, repair and maintenance of electrical or pneumatic control, and instrumentation systems related to heating, air conditioning, ventilation and air removal; . the installation, alteration, modification, repair and maintenance of electrical systems or pneumatic control systems, quantity measurement and calibration systems on a variety of industrial production machinery; . the installation, alteration, modification, repair and maintenance of burglar and fire alarm systems; . the sale, installation and repair of safety locks; . the testing, adjustment and stabilizing of air circulation and distribution systems; . the splicing of telecommunications cables. 		
	This unit also refers to work related to:		
	<ul style="list-style-type: none"> . the installation of parabolic antennas. 		
	An employer who installs fire and theft alarm system and also trades in these systems is classified in this unit for these activities.		
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.		
80200	Refrigeration work, air conditioning work	9.25	8.70
	The unit refers to work related to :		
	<ul style="list-style-type: none"> . the installation, rebuilding, modification, repair or maintenance of central air conditioning or refrigeration systems, including the piping, the units, accessories and other devices needed to distribute fluids and produce cold using these systems; . the installation of machinery for central air conditioning or refrigeration systems. 		
	This unit does not refer to :		
	<ul style="list-style-type: none"> . the insulation of refrigeration and air conditioning systems; . the testing, adjustment and stabilizing of air circulation and distribution systems; . the installation of metal ducts for air conditioning systems; . the installation, alteration, modification, repair and maintenance of instrumentation and control systems related to 		

Unit Number	Unit Title	General Rate	Special Rate
	heating, air conditioning and ventilation.		
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.		
80230	Landscaping work; installation of pools or spas	8.01	7.49
	This unit refers to :		
	<ul style="list-style-type: none"> . landscaping work, such as : <ul style="list-style-type: none"> . the installation of interlocking blocks or interlocking stones; . the installation of sod; . site preparation work; . the planting of trees and shrubs; . light earthwork; . the erection of low walls, stairs, etc.; . the maintenance of slopes alongside roads; . the installation of outdoor underground pipes to water the lawn or for decorative lighting systems; . the installation, construction or repair of pools; . the installation or repair of spas. 		
	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 related to the installation, construction or repair of pools or spas :		
	<ul style="list-style-type: none"> . cement or concrete work. 		
	This unit does not refer to :		
	<ul style="list-style-type: none"> . excavation and earthwork done with heavy machinery; . paving work; . snow removal; . the installation of septic tanks and septic beds. 		
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.		
80240	Cleaning using a high pressure spray	19.27	18.45
	This unit refers to the following work when done on the worksite or on the job :		
	<ul style="list-style-type: none"> . cleaning using abrasive sprays, with or without water such as silica sand, synthetic olivine, glass microbeads, steel grit or plastic billets; . cleaning or preparation using a water or steam spray in order to alter or cause to crumble the surface layer of the following surfaces : <ul style="list-style-type: none"> . civil engineering structures such as viaducts, bridges or retaining walls; . building surfaces such as masonry, concrete or steel surfaces; 		

Unit Number	Unit Title	General Rate	Special Rate
	<ul style="list-style-type: none"> outer surfaces of tanks such as water towers or oil tanks; industrial equipment or machinery surfaces. <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"> the collection of hazardous material. <p>This unit does not refer to :</p> <ul style="list-style-type: none"> engraving using a spray; whitewashing of buildings. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>		
80250	Ornamental building metal work	13.61	12.94
	<p>This unit refers to work related to :</p> <ul style="list-style-type: none"> building metal work such as the tracing out, cutting, preparation and assembly of any metal part, including outdoor and indoor stairs, handrails, fences, gates, canopies, cellar doors and inspection holes, all types of wire fencing; coal chutes, vault doors, fire doors, industrial doors, partitions, rails and balconies. <p>This unit does not refer to :</p> <ul style="list-style-type: none"> preparatory and manufacturing work done in workshops other than on the work site or on the job; installation of all other types of fences. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>		
80260	Installation of scaffolds or bleachers	14.19	13.51
	<p>This unit refers to work related to the installation and dismantling of all types of scaffolds or bleachers.</p> <p>This unit does not refer to :</p> <ul style="list-style-type: none"> the installation of a freight elevator; work related to the installation, dismantling and maintenance of permanent swing scaffolds. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>		
Exceptional unit 90010	Work done exclusively in offices	0.62	0.30

Unit Number	Unit Title	General Rate	Special Rate
	<p>This unit refers to :</p> <p>. an employer who uses the services of workers who only perform tasks of an administrative, commercial, technical or professional nature and, who unlike the workers referred to under unit 90020 or 80020, only work in offices. This unit refers in particular to office staff and persons holding the position of accountant, controller, administrative director, draftsman, purchaser, bidder, computer technician and sales director.</p> <p>Special classification rule</p> <p>An employer classified under this unit cannot also be classified under unit 65150 for the activity “Managing subsidiaries or branches located outside Québec (head office)”.</p>		
Exceptional unit 90020	<p>Salespersons or sales representatives</p> <p>This unit refers to :</p> <p>. an employer who uses the services of workers who only engage in the sale of goods or services and who are called upon, as part of their duties, to do a portion of their work outside the offices of their employer.</p> <p>This unit does not refer to :</p> <p>. workers who handle or deliver merchandise other than samples used for sales purposes.</p> <p>Special classification rule :</p> <p>An employer classified under this unit cannot also be classified under unit 65150 for the activity “Managing subsidiaries or branches located outside Québec (head office)” or under unit 80020.</p>	0.88	0.55

SCHEDULE 2**RATES PERTAINING TO THE FINANCING OF JOINT SECTOR-BASED ASSOCIATIONS
FOR THE YEAR 2010**

	Rate
ACTIVITY SECTORS	
The social affairs sector	0.02
The textile and knitting sector	0.12
The automobile service sector	0.07
The transportation and storage sectors	0.06
The metal fabricating industries sector, the electrical products industries sector and the clothing industries sector	0.05
The provincial administration sector	0.04
The printing and allied industries sector	0.04
The transportation equipment and machinery industries sector	0.06
The mining and mining services sector	0.07
The municipal affairs sector	0.04
The construction sector	0.04

SCHEDULE 3

LUMP SUM OF PARAGRAPH 3^o OF SECTION 310 OF THE ACT, AMOUNT OF SECTION 313 OF THE ACT AND RATE APPLICABLE TO THE PROTECTION OF A MEMBER OF A BOARD OF DIRECTORS OR OF THE EXECUTIVE OFFICER FOR THE YEAR 2010

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^o of section 310 of this Act, is set, for 2010 at \$6 per trainee.

The amount provided under section 313 of the Act is fixed for the year 2010 at \$65.

The rate used to establish the amount payable by the person who only sits on the board of directors of a legal person and who registers in this capacity or as an executive officer pursuant to section 18 of the Act is that of unit 65110.