

3. The applicable percentages for employers under provincial jurisdiction are :

- (1) 53.3% when the benefits are paid by the Commission;
- (2) 50.9% when the benefits are paid by the employer.

4. This regulation applies to the 2015 assessment year.

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Notice

An Act respecting industrial accidents
and occupational diseases
(chapter A-3.001)

Financing

— Amendment

Notice is hereby given that the Commission de la santé et de la sécurité du travail made the Regulation to amend the Regulation respecting financing, without amendment, at its sitting of 18 September 2014.

In accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), the draft regulation was published on page 1195A in the *Gazette officielle du Québec* of 25 June 2014 with a notice that it could be adopted by the Commission, with or without amendment, upon the expiry of 45 days following the publication of that notice.

MICHEL DESPRÉS,
*Chairman of the board of
directors and chief executive officer
of the Commission de la santé
et de la sécurité du travail*

Regulation to amend the regulation respecting financing

An Act respecting industrial accidents
and occupational diseases
(chapter A-3.001, s. 454, 1st par., subpars. 4.4 to 8.1,
10 and 13)

1. The Regulation respecting financing (chapter A-3.001, r. 7) is amended by replacing the words “outside auditor” wherever they appear in sections 128, 143 and 151 by the words “independent auditor”.

2. Sections 128, 143, 148, 149 and 151 are amended by replacing the word “certificate” wherever it appears by the word “report”.

3. Section 128 of the French text is amended by replacing “vérificateur” in the second paragraph by “auditeur”.

4. Schedules 1, 2, 3, 4 and 7 are respectively replaced by Schedules 1, 2, 3, 4 and 7 attached to this Regulation.

5. This Regulation applies to the 2015 assessment year.

SCHEDULE 1

(ss. 4, 5, 20, 37, 45 and 53)

CLASSIFICATION UNITS, RATES OF ASSESSMENT AND EXPERIENCE RATIOS FOR
THE YEAR 2015**Special classification rules**

1. The Commission does not take into account the condition stated in subparagraph 3 of the first paragraph of section 9 for the purpose of classifying an employer in more than one of the units 80030 to 80260.

2. An employer who meets the conditions set out in Title IV of Book II allowing it to be classified in unit 90020 and unit 80020 is classified in the latter unit.

3. An employer who does not meet the conditions set out in sections 11 and 12 is classified in unit 90020 if at least one of the employer's workers carries out a task covered by that unit during the assessment year, if the employer is classified in at least one unit that expressly provides for classification in that exceptional unit and if the employer meets the conditions set out in one of the following paragraphs:

(1) the aggregate of the insurable wages of the employer's workers declared for the year prior to the year preceding the assessment year in respect of units giving entitlement to unit 80020 and of the insurable wages declared for that year in respect of units giving entitlement to unit 90020 is equal to or greater than 45% of the insurable wages of the employer's workers for that year;

(2) the employer employed no worker during the year prior to the year preceding the assessment year and is classified only in units giving entitlement to unit 80020 and in units giving entitlement to unit 90020 for the assessment year;

(3) the employer was classified in one of the exceptional units 80020 or 90020 for the year preceding the assessment year and the aggregate of the insurable wages of the employer's workers declared for the year prior to the year preceding the assessment year in respect of units giving entitlement to unit 80020 and of the insurable wages declared for that year in respect of units giving entitlement to unit 90020 is equal to or greater than 40% of the insurable wages of the employer's workers for that year.

The insurable wages of an auxiliary worker must be excluded when calculating percentages under this section. In addition, the amount of protection enjoyed pursuant to section 18 of the Act by an employer or an executive officer of the employer who, in addition to sitting on the board of directors, performs work for the employer is considered to be insurable wages declared for the unit that corresponds to the activities in which the person is involved.

4. The Commission does not take into account the classification of an employer in unit 65150 or the wages declared in respect of that unit for the purpose of determining an employer's entitlement to an exceptional unit pursuant to sections 11 and 12 and sections 2 and 3 of these Special classification rules.

5. An employer classified in a unit that covers the manufacture of goods cannot be classified in a unit that covers the trade in those goods or in goods that the employer does not manufacture unless the employer operates at least one store located elsewhere than on the production site of the goods the employer manufactures.

6. An employer who hires out the services of the workers it employs is classified, for that activity, in the units that cover the activities of the workers concerned where the hiring out is not expressly covered by a classification unit.

Special rules for declaring wages

1. The second paragraph of section 24 does not apply to an employer for the purpose of declaring the insurable wages paid during the preceding calendar year to a worker who, without being an auxiliary worker, participated in several activities covered by more than one of units 80030 to 80260.

2. The Commission does not take into account the insurable wages declared with respect to unit 65150 for the purpose of apportioning the wages of an auxiliary worker pursuant to paragraph 3 of section 26.

3. An employer classified in both a unit that covers the manufacture of goods and in a unit that covers the trade in such goods, or in goods that the employer does not manufacture, must declare the wages of a worker who works in that trade with respect to the unit that covers the manufacture of the goods, except if the worker works in the trade in a store that the employer operates elsewhere than on the production site of the goods that the employer manufactures. The employer must declare the wages of the worker who works in that trade in that store with respect to the unit that covers the trade in the goods.

Sectors

1. In accordance with section 297 of the Act, the classification units are grouped in sectors.
2. The primary sector comprises units 10110 to 14030.
3. The manufacture sector comprises units 15010 to 36350, including exceptional unit 34410.
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.

Unit Number	Unit Title	First-level experience ratio			Second-level experience ratio		
		2011	2012	2013	2010	2011	2012
	<ul style="list-style-type: none"> . 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. 						
	<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 carrying out at the same time an activity included in this unit and maple syrup production may not also be in unit 10150 except where at least one employee carries out duties solely related to the maple syrup activity.</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 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</p>						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
	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 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 This unit refers to: <ul style="list-style-type: none"> . 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; 	3.84	3.46	0.2498	0.2437	0.2087	0.8262	0.8262	0.8262

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
	<ul style="list-style-type: none"> . 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:								
	<ul style="list-style-type: none"> . 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: <ul style="list-style-type: none"> . 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:								
	<ul style="list-style-type: none"> . 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								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
13120	Operating a non-ferrous metal mine; operating a salt or diamond mine	5.26	4.85	0.1242	0.1341	0.0943	0.4954	0.4954	0.4954
	This unit refers to :								
	. 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 :								
	. salt;								
	. diamonds.								
	This unit also refers to :								
	. the concentration of the ores referred to under this unit.								
	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 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	8.66	8.14	0.4298	1.3130	2.5684	2.4781	2.4781	2.4781
	This unit refers to the operation of an asbestos mine.								
	This unit also refers to the concentration of asbestos ore.								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
13140	Operating a crushed or freestone quarry; operating a sandpit or a gravel pit; operating an industrial or structural mineral mine	7.52	7.04	0.5216	0.4135	0.3016	1.6268	1.6268	1.6268
	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.								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
13150	Core drilling for ore prospecting This unit refers to core drilling for ore prospecting when carried out by an employer other than the operator of the mine.	7.11	6.64	0.3526	0.2626	0.2008	1.2889	1.2889	1.2889
13160	Sinking mine shafts; drilling declines, drilling mining roads or raising; drifting ore This unit refers to : <ul style="list-style-type: none"> . 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 : <ul style="list-style-type: none"> . drilling declines, drilling mining roads or raising; . drifting ore. This unit also refers to : <ul style="list-style-type: none"> . drilling oil or natural gas wells. Forestry operations This unit refers to : <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; 	6.35	5.90	0.2013	0.1841	0.2007	0.9117	0.9117	0.9117
14010	Forestry operations	8.01	7.51	0.3413	0.3775	0.3050	1.4559	1.4559	1.4559

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
	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:								
	. the processing of animal by-products other than for human consumption such as:								
	. 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:								
	. 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	4.02	3.64	0.3381	0.3143	0.2896	0.9328	0.9328	0.9328

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
15030	Manufacturing food for animals; mixing or processing of grains	3.74	3.37	0.2173	0.2385	0.1857	0.7085	0.7085	0.7085
	This unit refers to:								
	<ul style="list-style-type: none"> . the manufacture of food for animals; . the mixing or processing of grains by operations such as: <ul style="list-style-type: none"> . sieving; . milling; . cleaning; . drying. 								
	This unit also refers to:								
	<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. 								
	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 manufacture of nursing feed for young animals. 								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
.	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;								
.	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:								
.	cookies;								
.	pancakes;								
.	cakes;								
.	muffins;								
.	the manufacture of granola bars or dietetic food in bars or in powder.								

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

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
16020	Manufacturing rubber products	3.06	2.71	0.2989	0.3062	0.2478	0.7737	0.7737	0.7737
	This unit refers to :								
	. the manufacture of rubber products.								
	This unit also refers to :								
	. 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 :								
	. 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.								
16030	Manufacturing plastic bags	3.55	3.19	0.2230	0.2138	0.2573	0.7685	0.7685	0.7685
	This unit refers to :								
	. the manufacture of plastic bags.								
	This unit also refers to :								
	. the manufacture of plastic film when the employer manufactures plastic bags.								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2011	2012	2013	2010	2011
	<ul style="list-style-type: none"> . 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. 							
	This unit does not refer to :							
	<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. 							
16080	Manufacturing cleaning or maintenance products; manufacturing adhesives; manufacturing ink; manufacturing coating products; manufacturing fertilizers	2.92	2.58	0.1932	0.1690	0.1723	0.6059	0.6059
	This unit refers to :							
	<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; 							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
16090	<p>An employer who both manufactures and processes lubricating greases and oils is classified in this unit for these activities.</p> <p>Synthetic resin manufacturing; crude oil refining; petrochemical products manufacturing; chemical products manufacturing; ammunition manufacturing; explosives manufacturing</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> . the manufacturing of synthetic resins such as melamine, polypropylene, urea-formaldehyde or polyethylene resins from gaseous or liquid raw materials that do not come from recovered material; . crude oil refining; . the manufacturing of petrochemical products such as ethylene, propylene, benzene, toluene or xylene; . the manufacturing of chemical products such as sodium chlorate, hydrogen peroxide, ferric chloride, naphthalene oil, styrene, catalysts, iodine or plasticising salts using such processes as cracking, electrolysis or distillation; . the manufacturing of ammunition; . the manufacturing of explosives. <p>This unit also refers to :</p> <ul style="list-style-type: none"> . the manufacturing of synthetic pigments; . the manufacturing of alkalis such as potassium, ammonia or caustic soda; . the manufacturing of halogens such as fluorine, chlorine, bromine or iodine; 	1.25	0.95	0.0888	0.0872	0.0526	0.2125	0.2125	0.2125

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2011	2012	2013	2010	2011
.	the operation of a shoe repair shop including the repair and dyeing of leather or imitation leather items;							
.	the manufacturing of leather or imitation leather items.							
	This unit also refers to:							
.	the manufacturing of samples of clothing;							
.	the manufacturing of knitted clothing such as sleeves, collars or cuffs if it requires sewing;							
.	the manufacturing of knitted items such as bags or cases;							
.	restyling of fur clothing or items;							
.	the cutting of material for manufacturing clothing;							
.	alteration or repair of clothing;							
.	inspection of clothing including thread cutting, label sewing or button sewing;							
.	the manufacturing of cut and sewn luggage or leathercraft made of textile, leather or imitation leather such as suitcases, backpacks, handbags, wallets or cases;							
.	the manufacturing of cut and sewn ice skates or roller skates;							
.	the manufacturing of leather, imitation leather or textile body protective equipment such as							
.	life jackets;							
.	bulletproof vests;							
.	elbow pads, shoulder pads, leg pads, knee pads;							
.	throat protectors;							
.	hockey pants;							
.	the manufacturing or repair of prostheses or orthoses.							
	The unit also includes the following activities where they are carried out by the workers of an employer in the carrying out by that employer							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
	of activities included in this unit:								
	. embroidery on manufactured products;								
	. the finishing of manufactured products;								
	. the manufacturing of parts related to shoes such as soles, grommets or linings;								
	. the manufacturing of cut and sewn canevas or textile bags.								
	The unit also includes the following activity where it is carried out by the workers of an employer in manufacturing cut and sewn shoes:								
	. the manufacturing of moulded rubber or plastic products.								
	The unit also includes the following activities where they are carried out by the workers of an employer in operating a shoe repair shop:								
	. skate, knife or tool sharpening;								
	. the repair of cut and sewn items.								
	This unit does not refer to:								
	. the manufacturing of crutches.								
	An employer that, in the same building, repairs clothing and manufactures textile decorative accessories and furniture included in unit 17040 is in this unit for those activities.								
17040	Manufacturing or repairing articles made of canvas; manufacturing decoration and furniture accessories made of textile materials	3.92	3.55	0.2622	0.2090	0.1934	0.9836	0.9836	0.9836

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
	<ul style="list-style-type: none"> . 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	<p>Manufacturing doors and windows, in wood or plastic</p> <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; 	3.18	2.82	0.3250	0.3416	0.3020	0.8211	0.8211	0.8211

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
	<ul style="list-style-type: none"> . 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, 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. <p>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.</p> <p>This unit does not refer to :</p> <ul style="list-style-type: none"> . the installation of the manufactured products. 	8.45	7.94	0.5788	0.6726	0.5855	1.8004	1.8004	1.8004
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 :

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
	<ul style="list-style-type: none"> . 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 :								
	<ul style="list-style-type: none"> . 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 :								
	<ul style="list-style-type: none"> . the drying of wood. 								
	This unit does not refer to :								
	<ul style="list-style-type: none"> . the installation of manufactured products. 								
	An employer classified in this unit can also be classified in exceptional unit 90010.								
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	5.63	5.20	0.4132	0.3031	0.2942	1.2724	1.2724	1.2724

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
19010	Manufacturing, installation of commercial signs or exhibition stands	7.74	7.25	0.3995	0.3866	0.3088	1.5855	1.5855	1.5855
	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	2.06	1.74	0.1367	0.1447	0.1118	0.4090	0.4090	0.4090

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
	<ul style="list-style-type: none"> . 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. 	4.62	4.22	0.3345	0.3710	0.3291	1.0095	1.0095	1.0095
34010	Sawmill; drying of wood; treatment of wood								
	This unit refers to :								
	<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). 								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
	This unit also refers to :								
	. 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.								
	This unit does not refer to :								
	. the installation of manufactured products.								
	An employer classified under this unit can also be classified in exceptional units 34410, 90010 and 90020.								
34200	Manufacturing paper pulp; manufacturing paper and paperboard; manufacturing wood fibre boards	1.95	1.63	0.1343	0.1197	0.0904	0.3378	0.3378	0.3378
	This unit refers to :								
	. the manufacture of paper pulp;								
	. the manufacture of paper, paperboard, felt paper;								
	. the manufacture of wood fibre insulation boards.								
	This unit also refers to :								
	. the manufacture of cores for paper rolls for its own purposes;								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
	<ul style="list-style-type: none"> . 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"> . unwinding and rewinding paper and paperboard. <p>An employer classified under this unit can also be classified in exceptional units 34410, 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 	3.66	3.30	0.2700	0.2874	0.2220	0.7160	0.7160	0.7160

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
35030	<p>· cement, concreting and paving work as well as the installation of manufactured products.</p> <p>Manufacturing concrete products</p> <p>This unit refers to :</p> <p>· the manufacture of concrete products, whatever their composition, such as pipes, bricks or blocks;</p> <p>· the manufacture of concrete structural or architectural elements.</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 manufacture of ready-mixed concrete.</p> <p>This unit does not refer to :</p> <p>· the installation of manufactured products.</p>	6.53	6.08	0.5753	0.4886	0.4267	1.5047	1.5047	1.5047
35040	<p>Transforming and finishing glass</p> <p>This unit refers to :</p> <p>· the transformation of flat glass into in particular tempered, curved or rolled glass;</p> <p>· the manufacture of cut glassware products such as aquariums, glass doors without framing or tables;</p>	3.85	3.48	0.3195	0.3097	0.2614	0.8372	0.8372	0.8372

Unit Number	Unit Title	First-level experience ratio			Second-level experience ratio		
		2011	2012	2013	2010	2011	2012
	<ul style="list-style-type: none"> . the manufacture of decorative glass products; . 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 	2.94	0.1911	0.1499	0.5806	0.5806	0.5806

Unit Number	Unit Title	First-level experience ratio			Second-level experience ratio		
		2011	2012	2013	2010	2011	2012
	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.						
	This unit also refers to :						
	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 fibreglass or rock fibre;						
	the manufacture of products made of plaster.						
	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 monolithic refractory products;						
	the transformation of mineral fibres into products such as bulk insulation or mattresses;						
	the manufacture of joint compound.						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2011	2012	2013	2010	2011
.	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;							
.	the installation of canvas shelters or canopies.							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
	<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> <ul style="list-style-type: none"> . the installation referred to under units 80110, 80130, 80150 and 80160; . the manufacture of fabrics and sewing work; . the manufacture of outdoor metal siding; . the manufacture of ornamental iron products; . the manufacture in a foundry of products referred to under this unit; . the manufacture by extrusion of forms such as a extruded shapes. 								
36080	<p>Painting in the workshop of metal products; plating and heat treatment of metals in the workshop</p> <p>This unit refers to the following work when done in the workshop, elsewhere than on the work site or on the job :</p> <ul style="list-style-type: none"> . the application on metal products of dry or liquid paint by spraying or other processes, including painting by electrostatic process; . the coating and plating of metal products, including the plating of precious metals; . the heat treatment of metals and metal products. <p>This unit also refers to the following work when done in the workshop,</p>	6.27	5.83	0.4394	0.3668	0.3953	1.2641	1.2641	1.2641

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
	. the manufacture of scaffolding.								
	This unit also refers to :								
	. 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.								
	This unit does not refer to :								
	. 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.								
	An employer classified under this unit can also be classified under exceptional units 90010 and 80020.								
36100	Manufacturing farm machines and equipment; manufacturing heavy equipment; manufacturing trucks without the assembly of the power train; manufacturing trailers	3.63	3.26	0.3045	0.3420	0.3042	0.7593	0.7593	0.7593

This unit refers to :

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2011	2012	2010	2011
.	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 :						
.	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 :						
.	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;						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
36130	<ul style="list-style-type: none"> . 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. <p>Manufacturing commercial kitchen appliances and equipment; manufacturing machines and equipment for the food, pharmaceutical and cosmetics industry; manufacturing machines and equipment for the maple growing industry; manufacturing machine-tools for working metal and woodworking; manufacturing machines and equipment for the rubber, plastic, furniture and lumber industry</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> . the manufacture of commercial kitchen appliances and equipment, such as : <ul style="list-style-type: none"> . cooking appliances, stoves and ovens; . food warming appliances; . dishwashers; . the manufacture of machines and equipment for the food industry, such as : <ul style="list-style-type: none"> . 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; 	2.59	2.26	0.2128	0.2161	0.1331	0.4610	0.4610	0.4610

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
36140	Manufacturing and refurbishing transformers; manufacturing electric motors, generators, alternators, generating sets; rewiring of electric motors, alternators and starters	2.29	1.96	0.1632	0.1832	0.1751	0.4815	0.4815	0.4815
	This unit refers to :								
	. 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.								
	This unit also refers to :								
	. 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.								
	This unit does not refer to :								
	. the rewiring of electric motors, alternators and starters on the work site or on the job;								
	. the installation referred to under unit 80060.								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2011	2012	2013	2010	2011
.	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;							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
36160	Manufacturing aircraft	1.09	0.80	0.0883	0.0782	0.0594	0.2070	0.2070	0.2070
	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	10.75	10.17	0.6495	0.5494	0.4238	1.5012	1.5012	1.5012
	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								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
36310	<p>when drawing stock is manufactured in the same building; the manufacture of products made from ferrous metal rods manufactured in the same building.</p> <p>Manufacturing or rolling of aluminum</p> <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. 	1.43	1.13	0.1088	0.1155	0.0882	0.2881	0.2881	0.2881
36320	<p>Refining of non-ferrous metals; rolling, extrusion or hot drawing of non-ferrous metals</p>	2.86	2.52	0.1860	0.2276	0.1670	0.5176	0.5176	0.5176

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2011	2012	2013	2010	2011
.	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;							
.	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;							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
	<ul style="list-style-type: none"> . the trade in commercial cooking accessories, such as : <ul style="list-style-type: none"> . dishware; . cookware; . utensils. <p>This unit does not refer to :</p> <ul style="list-style-type: none"> . the restoration of furniture, such as : <ul style="list-style-type: none"> . 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. <p>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.</p>	0.98	0.69	0.0415	0.0360	0.0320	0.1424	0.1424	0.1424
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								

This unit refers to :

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2011	2012	2010	2011
.	the trade in or rental of office machines and equipment, such as :						
.	photocopiers;						
.	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						

Unit Number	Unit Title	First-level experience ratio			Second-level experience ratio		
		2011	2012	2013	2010	2011	2012
		General Rate	Special Rate				
	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;						
	· the trade in or rental of domestic equipment used to treat drinking water;						
	· the rental of medical oxygen equipment;						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2011	2012	2013	2010	2011
.	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;							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
	<ul style="list-style-type: none"> . storage service for clothing and clothing accessories made of fur; . the trade in wigs or hairpieces. <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"> . adjustments and minor repairs to clothing; . 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; 	2.33	2.00	0.2480	0.2693	0.2437	0.5913	0.5913	0.5913

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2011	2012	2013	2010	2011
.	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 :							
.	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 :							
.	dishware, glassware and cutlery;							
.	games, toys or handicraft supplies;							
.	office supplies, gift wrapping supplies or greeting cards;							
.	seasonal articles;							
.	food stuffs.							
	This unit also refers to :							
.	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 squad services for promotional activities such as:							
.	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 :							
.	agendas;							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2011	2012	2013	2010	2011
54060	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	1.49	1.19	0.0678	0.0708	0.0587	0.3087	0.3087
	This unit refers to :							
	. 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 :							
	. 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;							
	. 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.							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2011	2012	2013	2010	2011
	This unit also refers to :							
	. 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 :							
	. stamps;							
	. currencies;							
	. figurines;							
	. cards;							
	. art galleries;							
	. the trade in handicrafts or souvenirs;							
	. the trade in religious articles, such as :							
	. 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.							
	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 repair of watches or clocks;							
	. laminating service.							
	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.							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
	<ul style="list-style-type: none"> . fertilizer; . seeds; . herbicides; . shovels; . rakes; . pruning shears; . interior decorating design service. 								
	This unit does not refer to :								
	<ul style="list-style-type: none"> . the trade in shreds, chips or sawdust; . the installation of products sold when it is referred to in units 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	2.80	2.45	0.1583	0.1635	0.1609	0.6265	0.6265	0.6265

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2011	2012	2013	2010	2011
	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.							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
	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 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;								

Unit Number	Unit Title	First-level experience ratio			Second-level experience ratio		
		2011	2012	2013	2010	2011	2012
	<ul style="list-style-type: none"> . 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 : <ul style="list-style-type: none"> . grindstones; . abrasives; . blades; . drill bits. 						
	<p>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 :</p> <ul style="list-style-type: none"> . welding equipment; . generators or compressors; . tow-hoes; . scaffolding; . mobile elevating platforms. <p>This unit does not refer to :</p> <ul style="list-style-type: none"> . 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-terrain vehicles, motorcycles or non-motorized boats with a 						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio			
				2011	2012	2013	2010	2011	2012	
.	<ul style="list-style-type: none"> . urinals; . the trade in heating equipment, such as : <ul style="list-style-type: none"> . space-heaters; . furnaces; . heat pumps; . electric baseboards; . the trade in woodstoves or prefabricated fireplaces; . the trade in air conditioning equipment, such as : <ul style="list-style-type: none"> . air conditioners; . dehumidifiers; . humidifiers. 									
	This unit also refers to :									
.	<ul style="list-style-type: none"> . the trade in hardware articles, such as : <ul style="list-style-type: none"> . bolts; . hinges; . nails; . nuts; . rivets; . screws; . the trade in safes; . the trade in household ventilation equipment, such as : <ul style="list-style-type: none"> . air supply units; . air-air heat exchangers. 									
	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 :									

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
	<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; 	1.20	0.91	0.0816	0.0684	0.0900	0.2295	0.2295	0.2295

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
54210	<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> <p>Trading in metals or alloys in primary or laminated forms; operating a metal or alloy cutting workshop</p> <p>This unit refers to :</p> <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. 	2.63	2.30	0.2675	0.2655	0.1979	0.6000	0.6000	0.6000

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
54220	<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> <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; . baling 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; 	3.23	2.88	0.2485	0.2216	0.2003	0.6431	0.6431	0.6431

Unit Number	Unit Title	First-level experience ratio			Second-level experience ratio		
		2011	2012	2013	2010	2011	2012
	<ul style="list-style-type: none"> . 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; . 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; 						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
	<ul style="list-style-type: none"> . 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. 								
	This unit does not refer to :								
	<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. 								
	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.								
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 handling equipment	1.46	1.16	0.0773	0.0635	0.0675	0.2294	0.2294	0.2294

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
	This unit refers to :								
	<ul style="list-style-type: none"> . the trade in or rental of the following heavy industrial machines and equipment : <ul style="list-style-type: none"> . 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 : <ul style="list-style-type: none"> . 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 : <ul style="list-style-type: none"> . 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 : 								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
	This unit refers to :								
	the trade in :								
	fuel oil;								
	propane gas;								
	lubricating oils and greases;								
	butane;								
	the trade in chemical products, such as :								
	acetylene;								
	oxygen;								
	the trade in or maintenance of fire extinguishers.								
	This unit also refers to :								
	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								
	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.								

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 :

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
	<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	2.40	2.07	0.1276	0.1429	0.1241	0.4467	0.4467	0.4467

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2011	2012	2013	2010	2011
	This unit refers to :							
.	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 :							
.	wheat;							
.	corn;							
.	barley;							
.	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 :							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
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	1.91	1.59	0.1116	0.1234	0.1004	0.3778	0.3778	0.3778
	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. 								
	This unit does not refer to :								
	<ul style="list-style-type: none"> . the activities referred to in units 54340, 54350 and 54360. 								
	An employer who performs both an activity referred to under this unit								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
	the purposes of the carrying out by this employer of an activity referred to in units 54350 or 54360.								
	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 maintenance products for automobile vehicles, such as :								
	. waxes;								
	. soaps;								
	. additives;								
	. antifreeze;								
	. oils;								
	. lubricants;								
	. the trade in tires;								
	. the trade in automobile vehicle paint.								
	This unit does not refer to :								
	. the repair or installation of sold products.								
54350	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	4.75	4.35	0.3170	0.3202	0.2735	1.0038	1.0038	1.0038

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2011	2012	2013	2010	2011
	<ul style="list-style-type: none"> . 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.							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
	This unit does not refer to:								
	. the bottling of water.								
54420	Grocery store; butcher shop; fish shop; retail trade in fruit or vegetables	2.36	2.04	0.2343	0.2348	0.1998	0.5512	0.5512	0.5512
	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								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
54440	<p>the activities referred to in units 68010 and 68020.</p> <p>Trading in body hygiene and care products; trading in drugs</p> <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; anti-inflammatory; antiseptics; hormones; the operation of a drugstore. <p>This unit also refers to:</p> <ul style="list-style-type: none"> the trade in nutraceutical products such as: <ul style="list-style-type: none"> black radish vials; probiotic yoghourt capsules; lycopene capsules; 	1.03	0.74	0.0571	0.0560	0.0501	0.1645	0.1645	0.1645

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
.	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 phyosterols;								
.	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.								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
55010	Air transportation, services related to air transportation	3.10	2.75	0.2104	0.2039	0.1865	0.7167	0.7167	0.7167
	This unit refers to :								
	<ul style="list-style-type: none"> . the transportation by air of persons or merchandise, such as: <ul style="list-style-type: none"> . 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 : <ul style="list-style-type: none"> . operating an airport; . 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 :								
	<ul style="list-style-type: none"> . spreading and dispersing of products by air; . aerial surveillance; . aerial surveying; . aerial photography and mapping; 								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
	<ul style="list-style-type: none"> . aerial advertising; . aerial collection of geophysical data; . flying schools; . skydiving schools. <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; . maintenance of landing strips. 								
55020	Maritime and rail transport; services related to maritime and rail transport	2.04	1.72	0.1782	0.1877	0.1572	0.4389	0.4389	0.4389
	This unit refers to :								
	<ul style="list-style-type: none"> . transportation of passengers or merchandise by water, such as : <ul style="list-style-type: none"> . maritime transport whether or not according to a fixed schedule; . tourism or recreational maritime transport; . services related to maritime transport, such as : <ul style="list-style-type: none"> . 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 : <ul style="list-style-type: none"> . rail transport whether or not according to a fixed schedule; 								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
	<ul style="list-style-type: none"> . tourism or recreational rail transport; . services related to rail transport, such as : <ul style="list-style-type: none"> . brush and snow removal along railway tracks; . cleaning rail cars; . loading and unloading rail cars; . merchandise stowage service related to rail transport; . operating a railway station. 								
	This unit also refers to :								
	<ul style="list-style-type: none"> . towing and wood collection services on water using boats; . boat with crew rental services; . operating a lock. 								
	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 :								
	<ul style="list-style-type: none"> . loading and unloading of ships or trucks. 								
	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"> . storage services; . mechanical maintenance. 								
	This unit does not refer to :								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
55030	<ul style="list-style-type: none"> . the services offered in a marina; . the building and repairing of rail lines; . whitewater tourism services. <p>Loading or unloading boats</p> <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. 	3.09	2.74	0.2339	0.2749	0.1896	0.7620	0.7620	0.7620
55040	<p>Transportation of passengers by road</p> <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. 	3.16	2.81	0.2617	0.2845	0.2293	0.7518	0.7518	0.7518

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
55060	Moving services	13.06	12.41	0.8829	0.8046	0.8334	3.3092	3.3092	3.3092
	This unit refers to :								
	. the moving of used goods by truck.								
	This unit also refers to :								
	. 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.								
	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 :								
	. mechanical maintenance;								
	. storage services;								
	. packing and unpacking.								
55070	Transport by dump truck; snow removal	6.18	5.74	0.2324	0.2702	0.2446	1.1943	1.1943	1.1943
	This unit refers to :								
	. transport by dump truck;								
	. snow removal using a vehicle.								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2011	2012	2013	2010	2011
	This unit also refers to :							
	· 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 :							
	· 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	4.08	3.70	0.3452	0.3079	0.2697	0.8877	0.8877
	This unit refers to :							
	· the storage of miscellaneous merchandise;							
	· refrigerated storage;							
	· wrapping, packaging, boxing, labeling and label changing services							
	This unit also refers to :							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2011	2012	2013	2010	2011
.	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;							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2011	2012	2013	2010	2011
	recreation							
	is classified in this unit for these services.							
	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.							
	This unit does not refer to:							
	. accommodation services.							
57030	Golf club	2.41	2.08	0.1762	0.1494	0.1927	0.5242	0.5242
	This unit refers to :							
	. the operation of a golf club.							
	This unit also refers to:							
	. the operation of a botanical garden.							
	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:							
	. 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.							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2011	2012	2013	2010	2011
	This unit does not refer to:							
	. accommodation services.							
58010	Services related to the environment	4.04	3.66	0.2536	0.2755	0.2251	0.9066	0.9066
	This unit refers to :							
	. 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 safety enacted by Order-in-council 885-2001 (2001, G.O. 2, 3888);							
	. soil decontamination service;							
	. rental service with maintenance of portable chemical toilets.							
	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, combustible or leachable.							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
58030	Provincial detention services This unit refers to : . the activities carried out by provincial detention services.	1.86	1.55	0.2141	0.1577	0.1515	0.4609	0.4609	0.4609
58040	Services of the Provincial Administration not otherwise specified in the other units This unit refers to : . the activities carried out by services of the Provincial Administration such as departments, agencies or the Sûreté du Québec. This unit also refers to : . 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. This unit does not refer to : . the activities referred to by another unit when they are carried out by services of the provincial administration.	0.60	0.33	0.0266	0.0273	0.0212	0.0695	0.0695	0.0695

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
58050	Job creation assistance programs	0.81	0.53	0.0500	0.0442	0.0400	0.1267	0.1267	0.1267
	This unit refers to :								
	. 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	1.38	1.08	0.0919	0.0831	0.0850	0.1969	0.1969	0.1969
	This unit refers to :								
	. the activities carried out by the ministère des Transports du Québec.								
58070	Services of a municipal administration or an Indian band	1.88	1.57	0.1799	0.1714	0.1522	0.4231	0.4231	0.4231
	This unit refers to :								
	. the activities carried out by municipalities;								
	. the activities carried out by intermunicipal boards;								
	. the activities carried out by Indian bands.								
	This unit also refers to :								
	. 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								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
59030	Residential and long-term care centre	2.60	2.27	0.3223	0.3395	0.2991	0.7012	0.7012	0.7012
	This unit refers to :								
	. the operation of a residential and long-term care centre.								
	This unit also refers to :								
	. 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	5.99	5.55	0.4913	0.5153	0.4115	1.7519	1.7519	1.7519
	This unit refers to :								
	. the operation of a retirement home offering personal assistance such as:								
	. 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 :								
	. the operation of an intermediate resource for seniors, regardless of their mental or physical condition;								
	. the operation of an intermediate resource for persons with								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2011	2012	2013	2010	2011
	<p>physical disabilities, regardless of their mental condition; the operation of a home for persons with physical disabilities.</p> <p>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:</p> <ul style="list-style-type: none"> . accompanying the person during travel; . going shopping in grocery and other stores; . the preparation of meals; . friendship visits. <p>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:</p> <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 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	2.29	1.96	0.1808	0.1743	0.1448	0.5941	0.5941

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
59060	Ambulance service This unit refers to : . the operation of an ambulance service.	4.07	3.69	0.4491	0.4411	0.3229	0.9560	0.9560	0.9560
59070	This unit does not refer to call reception or dispatching activities. Practicing medicine; consultation services in the health or social services fields; physical treatment services; optometrist services; services of a dispensing optician This unit refers to : . the practice of medicine by professionals such as: . dermatologists; . gynecologists; . general practitioners; . ophthalmologists; . prosthodontist-orthotists; . pediatricians; . psychiatrists; . consultation services in the health or social services field by professionals such as: . homeopaths; . nutritionists; . psychologists; . social workers; . physical treatment services offered by professionals such as: . acupuncturists;	0.90	0.62	0.0345	0.0397	0.0349	0.1419	0.1419	0.1419

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
	<ul style="list-style-type: none"> . chiropractors; . osteopaths; . physiotherapists; . optometry services; . services of a dispensing optician. 								
	This unit also refers to :								
	<ul style="list-style-type: none"> . 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. 								
59080	<p>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.</p> <p>Practicing dentistry; practicing veterinary medicine</p>	1.57	1.26	0.0580	0.0507	0.0441	0.2887	0.2887	0.2887
	This unit refers to :								

Unit Number	Unit Title	First-level experience ratio			Second-level experience ratio		
		2011	2012	2013	2010	2011	2012
	<ul style="list-style-type: none"> . the practice of dentistry by professionals such as : <ul style="list-style-type: none"> . dental surgeons; . dentists; . orthodontists; . periodontists; . the practice of veterinary medicine. 						
	<p>This unit also refers to :</p> <ul style="list-style-type: none"> . the operation of a clinic offering the services of professionals referred to under this unit; . animal artificial insemination services; . 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. 						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
59090	Childcare centre; day care centre; nursery school	2.82	2.47	0.2395	0.2449	0.2303	0.7747	0.7747	0.7747
	This unit refers to :								
	. the operation of a childcare centre;								
	. the operation of a day care centre;								
	. the operation of a nursery school.								
	This unit also refers to :								
	. 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.								
	This unit does not refer to :								
	. school transportation.								
59100	Social economy enterprise providing domestic assistance	5.50	5.08	0.5905	0.6095	0.6406	1.5438	1.5438	1.5438
	This unit refers to :								
	. 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	1.14	0.85	0.0498	0.0475	0.0396	0.2252	0.2252	0.2252

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
	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.								
	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:								
	. help in finding a job;								
	. job readiness training.								
59130	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	3.79	3.42	0.3812	0.3866	0.3524	0.9081	0.9081	0.9081
	This unit refers to :								
	. 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.								
59140	Rehabilitation centre for persons suffering from alcoholism or other problems of addiction; rehabilitation centre for mentally impaired	1.39	1.09	0.1167	0.1558	0.0791	0.2838	0.2838	0.2838

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
	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	2.33	2.01	0.2455	0.2341	0.1954	0.5607	0.5607	0.5607
	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	0.55	0.28	0.0129	0.0144	0.0117	0.0453	0.0453	0.0453

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2011	2012	2013	2010	2011
	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;							
	. service to protect forests against fires, insects or diseases;							
	. engineering consultant services carried out by the workers of an employer recognized by the Minister of Natural Resources and Wildlife pursuant to section 132 of the Sustainable Forest Development Act (chapter A-18.1), even if these services are rendered within the context of the activities referred to under unit 14010, 14020 or 68040.							
	This unit also refers to the design and sale of software and software							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2011	2012	2010	2011
	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 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 :						
	. culture or history;						
	. economic development;						
	. environment;						
	. teachers;						
	. health and social services;						
	. sports or recreation;						
	. tourism;						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
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; . timber scaling; . marking of trees in forest; . forest inventory. 	3.26	2.91	0.2047	0.2099	0.1970	0.7014	0.7014	0.7014

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
	The management of buildings refers to the carrying out of administrative tasks only, such as:								
	<ul style="list-style-type: none"> . 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 :								
	<ul style="list-style-type: none"> . 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: <ul style="list-style-type: none"> . 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:

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
77010	<p>An employer classified under this unit may also be classified under exceptional units 80020 and 90010.</p> <p>Laundry services; dry cleaning services; linen supply services with washing</p> <p>This unit refers to :</p> <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. <p>This unit also refers to :</p> <ul style="list-style-type: none"> . work uniform supply services with washing. <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"> . clothing dyeing or fading service; . clothing repair service; . clothing pick-up service; . self-service laundromat; . the trade in linen or work uniforms. 	4.10	3.72	0.2939	0.2764	0.2747	0.8356	0.8356	0.8356

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
77020	Building maintenance services	4.04	3.66	0.2911	0.2980	0.2458	1.0196	1.0196	1.0196
	This unit refers to :								
	<ul style="list-style-type: none"> . housekeeping service; . 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. 								
	This unit also refers to :								
	<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	16.54	15.79	0.6058	0.0000	0.0230	2.9074	2.9074	2.9074

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
Exceptional unit 80020	Work done both inside and outside offices	0.73	0.45	0.0202	0.0247	0.0276	0.0707	0.0707	0.0707
	This unit refers to :								
	<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. 								
	This unit does not refer to :								
	<ul style="list-style-type: none"> · those persons who directly supervise workers, such as a foreman; · a commissioner, a delivery person or a labourer. 								
	An employer classified under this unit cannot also be classified under unit 65150 or under unit 90020.								
80030	Excavation work; paving work; assembly of fences; installation of guardrails; rental of cranes with operators	5.99	5.55	0.2780	0.2658	0.2389	1.1540	1.1540	1.1540
	This unit refers to work related to :								
	<ul style="list-style-type: none"> · digging, moving, filling, compaction, leveling earth or granular materials, including work related to culverts; 								

Unit Number	Unit Title	First-level experience ratio			Second-level experience ratio		
		2011	2012	2013	2010	2011	2012
	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 delimiting machine;						
	· divers participating in works referred to in this unit;						
	· the rental drilling machines with operators;						
	· the dismantling of metal structures and machinery;						
	· preparatory work for the installation of fences done in a workshop 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						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2011	2012	2013	2010	2011
	. the drilling of oil or natural gas wells.							
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.							
80060	Construction of energy transmission or distribution lines; construction of energy transforming stations	4.62	4.23	0.2468	0.2465	0.2029	0.8359	0.8359
	This unit refers to construction, maintenance and repair work related to :							
	. power plant substations;							
	. overhead or underground energy transmission and distribution lines;							
	. telecommunications lines or networks;							
	. road lighting networks and traffic lights;							
	. microwave and telecommunications towers;							
	. manholes for underground telecommunications and energy distribution networks;							
	. wind turbines.							
	This unit also refers to :							
	. the installation of street lamps;							
	. the installation of transformers connected to the energy transmission and distribution network;							
	. the installation of antennas in telecommunications towers;							
	. the planting of poles.							
	This unit also refers to the splicing of telecommunications cables when							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
	<ul style="list-style-type: none"> . the cutting of asphalt; . the crushing of concrete during alteration work; . the waterproofing of concrete floors or concrete surfaces. <p>This unit does not refer to :</p> <ul style="list-style-type: none"> . the operation of a reinforcement workshop other than on the work site or on the job; . the installation of pre-cast concrete structural or architectural elements; . the delivery and pouring of concrete by concrete mixer; . the construction and repair of curbs and sidewalks. <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; . parquetry 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; 	10.71	10.13	0.4026	0.3999	0.3454	1.9139	1.9139	1.9139

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2011	2012	2013	2010	2011
.	on-site construction of wood recreational equipment for amusement parks, daycare centres, playgrounds and other similar places;							
.	the installation of doors and windows on buildings with a wood structure;							
.	the installation of pre-glazed doors and windows on a non-wooden structure building when done as part of carpentry work;							
.	the building of wood or wood-substitute patio;							
.	indoor systems such as the installation of metal poles, angle irons, wire moulds, gypsum, lathwork, acoustic ceilings and suspended ceilings;							
.	indoor systems such as the installation of metal poles, gypsum, lathwork, acoustic ceilings and suspended ceilings; plastering and jointing;							
.	the application of paint, surface coatings and protective finishes;							
.	the installation of flexible coverings such as vinyl, asphalt, rubber, cork, linoleum coverings, rugs, carpet underlays and rug underlays;							
.	the installation and polishing of marble, granite, terrazzo concrete, slate, ceramics terrazzo and other similar materials;							
.	the installation of cold room panels;							
.	the thermal insulation of buildings, soundproofing and acoustic control.							
	This unit also refers to work related to :							
.	the removal of asbestos;							
.	the stripping;							
.	the whitewashing of buildings;							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
	steel sheet piling, shoring piles, wallings, struts, horizontal shores, soldier piles and temporary steel or heavy structural lumber struts driven into the ground; work to install curtain walls in marble, granite or other similar materials; all cleaning work using 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.								
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.								
80130	Roofing work; exterior cladding work on buildings; installation of gutters This unit refers to work related to : . 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;	17.30	16.53	0.5265	0.5149	0.4330	2.7425	2.7425	2.7425

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2011	2012	2013	2010	2011
	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;							
	· insulation, whether it is carried out by spraying or by any other method, such as :							
	· thermal insulation of any new or existing piping system;							
	· thermal insulation of radiators, furnaces, boilers, tanks and any other similar device;							
	· the installation, alteration, modification, repair and maintenance of mechanized transit systems, composed of devices, accessories and other apparatuses, such as :							
	· elevators, freight elevators, escalators, permanent swing scaffolds, slope hoists, dumbwaiters, removable platforms on a theatre stage, moving sidewalks and other similar devices generally used or which may be used to transport persons, objects or materials.							

This unit also refers to the operation of a temporary or uncompleted system as well as the operation of a completed system when it is used to

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2011	2012	2013	2010	2011
	based materials, such as :							
	· the marking out, manufacture and installation, on the work site or on the job, of all sorts of metal objects, in sheets;							
	· the assembly and repair of ventilation, air conditioning and hot air heating duct systems and any conduit system to remove various materials such as chips, fumes, smoke or dust, the installation of internal insulation with respect to these systems and the installation of prefabricated devices;							
	· the installation of prefabricated metal objects such as shelves, lockers, screens, ceilings, fire barriers, and ceiling and wall coverings;							
	· the installation of prefabricated devices such as air conditioners, fans, heat pumps, air exchangers as well as the installation of mechanized elements associated with these systems, when done at the same time as the installation of ducts or conduits.							
	This unit does not refer to work related to :							
	· work related to outdoor cladding in metal sheets or clapboard of all types, installation and repair of all types of roofing;							
	· preparatory and manufacturing work done in the workshop other than on the work site;							
	· work related to the installation of gutters.							
	An employer classified under this unit can also be classified under							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
80200	<p>An employer who installs fire and theft alarm system and also trades in these systems is classified in this unit for these activities.</p> <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p> <p>Refrigeration work, air conditioning work</p> <p>The unit refers to work related to :</p> <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. <p>This unit does not refer to :</p> <ul style="list-style-type: none"> . the insulation of refrigeration and air conditioning systems; . the testing, adjustment and stabilizing of air circulation and distribution systems; . the installation of metal ducts for air conditioning systems; . the installation, alteration, modification, repair and maintenance of instrumentation and control systems related to heating, air conditioning and ventilation. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>	7.15	6.68	0.3363	0.4329	0.3048	1.4814	1.4814	1.4814

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
80230	Landscaping work; installation of pools or spas	7.54	7.06	0.3863	0.4402	0.4590	1.4445	1.4445	1.4445
	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. 								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
80240	<p>Cleaning using a high pressure spray</p> <p>This unit refers to the following work when done on the worksite or on the job :</p> <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; . 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; 	14.94	14.24	0.5114	0.1375	0.4510	2.6225	2.6225	2.6225

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2011	2012	2013	2010	2011	2012
Exceptional unit 90020	Salespersons or sales representatives	0.73	0.45	0.0202	0.0247	0.0276	0.0707	0.0707	0.0707

This unit refers to :

. an employer who uses the services of workers who only engage in the sale of goods or services and who are called upon, as part of their duties, to do a portion of their work outside the offices of their employer.

This unit does not refer to :

. workers who handle or deliver merchandise other than samples used for sales purposes.

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.

SCHEDULE 2

(s. 39)

RATES PERTAINING TO THE FINANCING OF JOINT SECTOR-BASED ASSOCIATIONS
FOR THE YEAR 2015

	Rate
ACTIVITY SECTORS	
The social affairs sector	0.020
The textile and knitting sector	0.094
The automobile service sector	0.070
The transportation and storage sectors	0.060
The metal fabricating industries sector, the electrical products industries sector and the clothing industries sector	0.057
The provincial administration sector	0.040
The printing and allied industries sector	0.070
The transportation equipment and machinery industries sector	0.055
The mining and mining services sector	0.097
The municipal affairs sector	0.040
The construction sector	0.033

SCHEDULE 3

(ss. 40 and 41)

LUMP SUM UNDER PARAGRAPH 3 OF SECTION 310 OF THE ACT, AMOUNT UNDER SECTION 313 OF THE ACT AND RATE APPLICABLE TO THE PROTECTION OF A MEMBER OF A BOARD OF DIRECTORS FOR THE YEAR 2015

The lump sum used to establish the assessment of the employer of a student referred to in section 10 of the Act, pursuant to paragraph 3 of section 310 of the Act, is set, for the year 2015, at \$6 per trainee.

The amount referred to in section 313 of the Act is set for the year 2015 at \$65.

The rate used to establish the amount payable by a 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.

SCHEDULE 4
(ss. 49, 62 and 63)

The qualifying threshold for the year 2015 is \$1,040.

The amount used for the calculation in section 62 for the year 2015 is \$3,120.

The amount used for the calculation in section 63 for the year 2015 is \$145,600.

SCHEDULE 7
(ss. 104, 105 and 106)

TABLE OF PREMIUMS FOR THE YEAR 2015
(percentage)

Risk related portion of the assessment	Assumption limit (multiple of the maximum yearly insurable earnings)									
	1½	2	2½	3	4	5	6	7	8	9
13,800 and below	80.8	80.8	80.8	80.8	80.8	80.8	80.8	80.8	80.8	80.8
18,900	77.2	77.2	77.2	77.2	77.2	77.2	77.2	77.2	77.2	77.2
25,950	73.2	73.2	73.2	73.2	73.2	73.2	73.2	73.2	73.2	73.2
35,550	69.1	69.1	69.1	69.1	69.1	69.1	69.1	69.1	69.1	69.1
48,200	64.8	64.8	64.8	64.8	64.8	64.8	64.8	64.8	64.8	64.8
65,550	60.4	60.4	60.4	60.4	60.4	60.4	60.4	60.4	60.4	60.4
88,700	56.0	56.0	56.0	56.0	56.0	56.0	56.0	56.0	56.0	56.0
120,200	55.5	51.5	51.5	51.5	51.5	51.5	51.5	51.5	51.5	51.5
162,700	54.9	50.6	48.1	46.8	46.8	46.8	46.8	46.8	46.8	46.8
221,000	54.4	50.2	47.3	44.9	41.9	41.9	41.9	41.9	41.9	41.9
302,400	53.6	49.6	46.4	43.7	39.7	37.7	36.4	36.4	36.4	36.4
419,250	53.2	49.3	46.0	43.3	38.7	35.1	32.0	30.3	29.8	29.6
590,800	52.9	48.5	44.6	41.3	35.8	31.5	27.8	24.8	23.4	22.2
851,700	51.9	47.2	42.9	39.2	33.4	28.4	23.8	20.6	18.3	16.3
1,263,750	51.2	46.2	41.5	37.6	31.4	25.8	20.7	17.2	14.4	11.9
1,943,550	50.8	45.5	40.6	36.3	29.7	23.7	18.3	14.5	11.6	8.8
3,119,850	50.5	45.1	39.9	35.4	28.4	22.1	16.5	12.5	9.5	6.6
5,260,850	50.3	44.8	39.5	34.8	27.4	21.0	15.2	11.1	8.0	5.1
9,542,400	50.3	44.7	39.2	34.3	26.7	20.2	14.3	10.1	6.9	4.0
18,105,750	50.2	44.6	39.1	34.1	26.3	19.7	13.8	9.4	6.2	3.3
35,232,000 and above	50.2	44.6	39.0	33.9	26.0	19.3	13.4	9.1	5.8	2.9

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M.O., 2014-06**Order number V-1.1-2014-06 of the Minister of Finance, September 11, 2014**

Securities Act
(chapter V-1.1)

CONCERNING the Regulation 52-108 respecting auditor oversight

WHEREAS subparagraphs 1, 3, 9, 19, 19.1 and 34 of section 331.1 of the Securities Act (chapter V-1.1) stipulate that the *Autorité des marchés financiers* may make regulations concerning the matters referred to in those paragraphs;

WHEREAS the third and fourth paragraphs of section 331.2 of the said Act stipulate that a draft regulation shall be published in the Bulletin of the Authority, accompanied with the notice required under section 10 of the Regulations Act (chapter R-18.1) and may not be submitted for approval or be made before 30 days have elapsed since its publication;

WHEREAS the first and fifth paragraphs of the said section stipulate that every regulation made under section 331.1 must be approved, with or without amendment, by the Minister of Finance and comes into force on the date of its publication in the *Gazette officielle du Québec* or any later date specified in the regulation;