

Regulation respecting the applicable percentages for the purposes of levying the assessment on employers personally liable for the payment of benefits for 2018

An Act respecting industrial accidents and occupational diseases
(chapter A-3.001, s. 454, par. 1, subpar. 16)

1. The purpose of this regulation is to determine the applicable percentages for the purposes of levying the assessment on employers personally liable for the payment of benefits to defray the costs for the administration of Chapter X of the Act respecting industrial accidents and occupational diseases (chapter A-3.001) under Section 343 of said act.

2. The applicable percentages for employers under federal jurisdiction are:

(1) 30.2% when the benefits are paid by the Commission;

(2) 28.2% when the benefits are paid by the employer.

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

(1) 53.9% when the benefits are paid by the Commission;

(2) 51.9% when the benefits are paid by the employer.

4. This regulation applies to the 2018 assessment year.

103124

Notice

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

Financing — Amendment

Notice is hereby given that the Commission des normes, de l'équité, de la santé et de la sécurité du travail made the Regulation to amend the Regulation respecting financing, without amendment, at its sitting of 21 September 2017.

In accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), the draft regulation was published on page 1711 in the *Gazette officielle du Québec* of 28 June 2017 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.

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des normes, de l'équité, 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 and 10)

1. Schedules 1, 2, 3, 4 and 7 of the Regulation respecting financing (chapter A-3.001, r. 7) are respectively replaced by Schedules 1, 2, 3, 4 and 7 attached to this Regulation.

2. This Regulation applies to the 2018 assessment year.

SCHEDULE 1
(ss. 4, 5, 20, 37, 45 and 53)

CLASSIFICATION UNITS, RATES OF ASSESSMENT AND EXPERIENCE RATIOS FOR
THE YEAR 2018

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 80250.
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 80250.

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 77020 and exceptional units 90010 and 90020.
6. The construction sector comprises units 80020 to 80250.

Classification units, rates of assessment and experience ratios for the year 2018

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2014	2015	2016	2013	2014
10110	Breeding of cattle; operating a dairy cattle herd; breeding of horses; horse boarding or dressage service; operating a riding centre, a horse school or a racing stable; operating a farm animal auction site; breeding of domestic animals	5.56	5.15	0.3183	0.3210	0.2549	1.2637	1.2637
	This unit refers to:							
	. the breeding of cattle;							
	. the operation of a dairy cattle herd;							
	. the breeding of horses;							
	. horse boarding or dressage service;							
	. the operation of a riding centre, a horse school or a racing stable;							
	. the operation of a farm animal auction site;							
	. the breeding of domestic animals such as dogs, cats, budgies or parrots.							
	This unit also refers to:							
	. the breeding of buffaloes;							
	. the breeding of cervidae such as deer or wapitis;							
	. the breeding of ostriches, emus or rheas;							
	. the production of ostrich, emu or rhea eggs;							
	. the breeding of wild boars;							
	. the breeding of lamas or alpacas;							
	. the breeding of yacks;							
	. the breeding of animals referred to in this unit for reproduction or insemination;							
	. the production of pregnant mare's urine;							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2014	2015	2016	2013	2014	2015
.	horse-drawn carriage, horseback riding, sleigh or dog-sled transportation or ride service;								
.	hoof trimming service;								
.	domestic animal training or boarding service;								
.	animal protection or animal pound service;								
.	services related to the breeding activities referred to in this unit such as milking cows or feeding animals.								
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:								
.	the artificial insemination of animals.								
	An employer 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.								
	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.								
	An employer classified in this unit cannot also be classified in units 54420, 54430 or 54440 except if he carries out activities referred to under these units in whole or in part elsewhere than on the farm and if at least one of his workers only performs tasks related to the activities referred to under these units. An employer thus classified in units 54420, 54430 or 54440 shall state the wages of a worker who works on								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2014	2015	2016	2013	2014
.	the operation of a hatchery;							
.	poultry capture and caging service;							
.	the candling and classification of eggs;							
.	the breeding of rabbits;							
.	fish-farming;							
.	beekeeping.							
	This unit also refers to:							
.	the breeding of small furbearing animals such as mink, muskrats , chinchillas or foxes;							
.	the breeding of small laboratory animals such as mice or rats;							
.	the breeding of small game birds such as pheasants, quails or guinea-fowl;							
.	the breeding of earthworms and the production or earthworm manure;							
.	the breeding of snails;							
.	the breeding of insects such as crickets;							
.	the breeding of frogs;							
.	the services related to the breeding activities referred to in this unit such as feeding animals.							
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:							
.	the artificial insemination of animals;							
.	honey processing.							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2014	2015	2016	2013	2014
	This unit also refers to :							
	. fishing while diving;							
	. seal hunting;							
	. the harvesting of marine algae by boat;							
	. the breeding of fish, mussels, scallops or clams in a lagoon or at sea;							
	. the processing of fish or seafood on a boat.							
	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 installation and inspection of nets and anchor cables performed while underwater diving.							
13110	Operating a ferrous metal mine	1.37	1.09	0.0598	0.0886	0.0681	0.2124	0.2124
	This unit refers to :							
	. the operation of a ferrous metal mine.							
	This unit also refers to :							
	. the pelletization of iron ore;							
	. the concentration of ores referred to under this unit.							
	This unit does not refer to :							
	. the refining or primary production of metals.							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2014	2015	2016	2013	2014
	<ul style="list-style-type: none"> · harrowing, crushing and application of phytocides; · planting and seeding of trees in the forest; · mechanical or chemical clearing of a plantation in the forest; · thinning without collection of trees for commercial purposes; · development of a blueberry field; · control of vegetation in rights-of-way of energy transmission networks; · protection against forest fires by firefighters. 							
	This unit also refers to :							
	· line cutting.							
	This unit does not refer to :							
	· development of a blueberry field by the person who operates it;							
	· harvesting wood material in the development of a blueberry field;							
	· the marking of trees in forest;							
	· forest inventory.							
	An employer classified under this unit can also be classified under the exceptional units 34410, 90010 and 90020.							
14030	Tree work	15.79	15.08	1.0643	0.9808	0.7887	3.7951	3.7951
	This unit refers to :							
	· control of vegetation in the rights-of-way of energy distribution networks or telecommunications networks;							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2014	2015	2016	2013	2014
	<ul style="list-style-type: none"> . trimming, topping or cutting of trees and shrubs; . felling of pre-determined trees outside the forest; . stumping; . chipping outside the forest; . tree and shrub surgery; . bracing work. <p>This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :</p> <ul style="list-style-type: none"> . fighting of diseases and insects affecting trees and shrubs; . fertilization and treatment of trees and shrubs; . planting and transplanting of trees and shrubs. <p>An employer classified under this unit can also be classified under the exceptional units 34410, 90010 and 90020.</p>	6.77	6.33	0.5910	0.6132	0.5232	1.3417	1.3417
15010	<p>Slaughtering of animals; meat cutting service; butchering of meat</p> <p>This unit refers to:</p> <ul style="list-style-type: none"> . the slaughtering of animals; . meat cutting service; . the butchering of meat. <p>This unit also refers to:</p> <ul style="list-style-type: none"> . the tanning or packing of pelts or furs; . meat wholesaling in a building where meat cutting or 							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2014	2015	2016	2013	2014	2015
	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	3.83	3.47	0.3545	0.3833	0.3436	1.0850	1.0850	1.0850

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2014	2015	2016	2013	2014	2015
15030	Manufacturing food for animals; mixing or processing of grains	3.35	3.01	0.2636	0.2914	0.1925	0.7764	0.7764	0.7764
	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	
				2014	2015	2016	2013	2014
	This unit does not refer to:							
	. the growing of fruit or vegetables;							
	. the manufacture of ready-made dishes;							
	. the roasting of soya beans;							
	. the manufacture of soya flour;							
	. the manufacture of soya margarine;							
	. the manufacture of soya oil.							
15060	Manufacturing pastry products; manufacturing bakery products; manufacturing flour; manufacturing confectionery products	2.87	2.54	0.1993	0.2273	0.2187	0.7318	0.7318
	This unit refers to:							
	. the manufacture of pastry products such as:							
	. donuts;							
	. cookies;							
	. brioches;							
	. croissants;							
	. cakes;							
	. pies;							
	. the manufacture of bakery products such as:							
	. bagels;							
	. bread rusk;							
	. bread crumbs;							
	. bread;							
	. the manufacture of flour for human consumption;							
	. the manufacture of confectionery products such as:							
	. cocoa butter;							
	. candies;							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2014	2015	2016	2013	2014	2015
.	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	
				2014	2015	2016	2013	2014
	referred to under this unit:							
	. the retail trade in ready-cooked meals.							
	Retail trade refers to mainly selling goods to consumers for personal or home use.							
	This unit does not refer to:							
	. bee-keeping;							
	. maple growing;							
	. the manufacture of beverages, whether alcoholic or non-alcoholic;							
	. the manufacture of ready-cooked meals.							
	An employer classified in this unit cannot also be classified in units 68010 and 68020 except when at least one of his workers only performs tasks related to the activities referred to under these units.							
15070	Processing of coffee; processing of tea, spices, seasonings or fine herbs; manufacturing herbal teas; roasting of nuts, almonds or legumes	1.86	1.56	0.1433	0.1348	0.1280	0.4312	0.4312
	This unit refers to:							
	. the processing of coffee by operations such as							
	. the extraction of caffeine;							
	. mixing;							
	. grinding;							
	. roasting;							
	. the processing of tea, spices, seasonings or fine herbs by							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2014	2015	2016	2013	2014	2015
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; 	1.09	0.81	0.0846	0.0779	0.0567	0.1820	0.1820	0.1820

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2014	2015	2016	2013	2014	2015
.	the finishing of fabrics such as dyeing, calendaring, decatizing or flocking;								
.	the finishing of clothing such as dyeing or fading.								
	This unit also refers to:								
.	manufacture of carpet made of textile materials;								
.	the twisting, re-twisting or winding of thread made of fibres;								
.	the texturizing of thread made of fibres such as twisting, crushing or compression;								
.	the manufacture of rope or string;								
.	the manufacture of woven or needle punched felt;								
.	the manufacture of wigs or hairpieces;								
.	the manufacture of tapes, elastic bands, lace, rope, laces or belt-webbing by weaving, binding or knitting;								
.	the manufacture of knitted pieces of clothing such as sleeves, collars or cuffs, which do not require sewing activities;								
.	the manufacture of fire hoses;								
.	the manufacture of nets from textile materials by binding, knitting or tying;								
.	the embroidery of fabrics;								
.	the coating of fabrics with materials such as polyurethane, ethylene-acetate, plastic, glue, urethane or vinyl;								
.	the dyeing of leather or fur;								
.	the manufacture of dental floss from string made of textile materials.								
	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		
				2014	2015	2016	2013	2014	2015
	<ul style="list-style-type: none"> . embroidery on manufactured products; . the finishing of manufactured products. <p>This unit does not refer to:</p> <ul style="list-style-type: none"> . the manufacture of framing for filters; . the manufacture of metal structures of the products referred to in this unit; . the installation of manufactured products when it is referred to under units 54080 or 80150. 								
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; . the manufacture and assembly of blinds. <p>This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of</p>	2.84	2.51	0.2742	0.2891	0.2600	0.7107	0.7107	0.7107

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2014	2015	2014	2015
.	wood structure such as pianos, organs, guitars, drums or flutes; the manufacture of furniture, cabinets, counters or integrated furnishings made of wood or having a wood structure in a cabinet-making workshop where the organization of work is not standardized and where the production is done on a small scale by workers who are not specifically assigned to a work station.						
	This unit also refers to:						
.	the manufacture of game tables having a wood structure such as billiard tables, Mississippi tables or card tables;						
.	the manufacture of products made of wood or having a wood structure requiring assembly operations such as jewelry boxes, letter boxes, frames, toys, bird feeders, hockey sticks, snowboards, snowshoes, skis or trophies;						
.	the operation of an upholstery workshop;						
.	the operation of a furniture stripping or restoration workshop;						
.	the application in the plant or workshop of products such as paint, stain or varnish, to wood or wood products;						
.	the manufacture or repair, excluding mechanical repairs, of wood boats such as canoes or rowboats;						
.	the manufacture of wood structure docks;						
.	the manufacture of garden furniture made of wood or having a wood structure such as swings, benches or picnic tables.						
	This unit also refers to the drying of wood when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit.						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2014	2015	2016	2013	2014
.	reprography;							
.	binding, whether artisanal or commercial, and the other finishing operations such as gilding or embossing;							
.	the manufacture of paper or paperboard office supplies, such as writing, pads, note pads, forms, folders, order books, index cards, labels, envelopes, continuous feed forms, exercise booklets, rolls of paper for cash registers, mobile sheet separators, agendas or sheets for ring binders.							
	This unit also refers to:							
.	the manufacture of paperboard or vinyl-covered paperboard ring binders or photo album;							
.	the assembly of sample catalogues such as wallpaper, carpets, hair or paint shades;							
.	the restoration of books;							
.	the manufacture of folding boxes made out of non-corrugated paperboard;							
.	the transformation of paper into wrapping paper or wallpaper;							
.	the manufacture of embroidered articles such as badges and decorative articles;							
.	embroidery on clothing;							
.	the copying of CDs or DVDs;							
.	the lamination of documents;							
.	the manufacture of rubber stamps for offices;							
.	mail-out preparation services;							
.	inserting service;							
.	the bagging of publicity documents.							

This unit also refers to the following activities when done by the

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2014	2015	2016	2013	2014	2015
	<ul style="list-style-type: none"> . wood planing or wood piece cutting services; . the application in the plant or workshop of products such as paint or varnish, to wood or wood products when the employer treats the wood, whether or not under pressure. <p>An employer who trades in wood and who also dries wood is classified in this unit for the trade in this wood.</p> <p>An employer classified under this unit can also be classified in exceptional units 34410, 90010 and 90020.</p>								
34030	<p>Manufacturing or assembling pallets or containers made of wood used in the handling and transportation of merchandise; manufacturing wooden fences; manufacturing roof trusses, joists or rafters made of wood</p> <p>This unit refers to:</p> <ul style="list-style-type: none"> . the manufacture or assembly of wood pallets or containers used in the handling and transportation of merchandise; . the manufacture of wooden fences; . the manufacture of roof trusses, joists or rafters made of wood. <p>This unit also refers to:</p> <ul style="list-style-type: none"> . the manufacture of components of pallets, containers or fences made of wood; . the repair and recycling of pallets or containers made of wood; . the manufacture of reels made of wood; . the manufacture of pools made of wood; 	6.26	5.83	0.6022	0.4681	0.4551	1.3638	1.3638	1.3638

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2014	2015	2016	2013	2014	2015
	<p>. the manufacture in the plant or workshop of wood frame house panels when the employer manufactures roof trusses, joists or rafters made of wood.</p> <p>This unit does not refer to:</p> <p>. the installation of manufactured products.</p> <p>An employer classified under this unit can also be classified in exceptional units 34410, 90010 and 90020.</p>								
34200	<p>Manufacturing paper pulp; manufacturing paper and paperboard; manufacturing wood fibre boards</p> <p>This unit refers to:</p> <p>. the manufacture of paper pulp;</p> <p>. the manufacture of paper, paperboard, felt paper;</p> <p>. the manufacture of wood fibre insulation boards.</p> <p>This unit also refers to:</p> <p>. the manufacture of cores for paper rolls for its own purposes;</p> <p>. the production of electricity for its own purposes;</p> <p>. the manufacture of chemicals for its own purposes.</p> <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>	1.49	1.20	0.1066	0.0994	0.0758	0.2670	0.2670	0.2670

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2014	2015	2016	2013	2014	2015
.	manufacturing of particle boards, such as wood particle boards, waferboard or oriented strand board;								
.	covering of boards with materials or products such as plastic, thermoplastic, melamine, laminate or paint;								
.	printing of panels.								
	This unit also refers to:								
.	the cutting of more than one of the following raw materials :								
.	rubber;								
.	cork;								
.	paper;								
.	plastic;								
.	paperboard;								
.	felt.								
.	the manufacture of adhesive tape;								
.	the manufacture of floating wood floors;								
.	the manufacture of laminated counter tops;								
.	the manufacture of pellets or mini-logs from sawdust;								
.	the manufacture of cotton wool for body hygiene and care, cotton swabs, remover pads, nursing pads, pharmaceutical coils, adhesive bandages, and sanitary tampons or napkins.								
	This unit does not refer to:								
.	the manufacture of wallpaper;								
.	the manufacture of foldable non-corrugated cardboard boxes;								
.	the installation of the manufactured products.								
	An employer classified under this unit can also be classified in								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2014	2015	2016	2013	2014
Exceptional unit 34410	Transportation exceptional units 34410, 90010 and 90020.	6.42	5.99	0.2884	0.2428	0.3227	1.0064	1.0064
	This unit includes the services of workers who transport, as truck drivers, bark, wood chips, logs, tree-length wood, timber, gravel, paper or other similar material.							
	This unit also includes the loading of wood performed by the truck driver where it is performed during transportation activities.							
35010	Manufacturing freestone products	4.48	4.10	0.3415	0.3585	0.3222	1.1217	1.1217
	This unit refers to:							
	the manufacture of freestone products such as grave monuments, furniture, slabs or curbs.							
	Freestone refers to such stones as granite, marble or slate.							
	This unit also refers to:							
	the cutting, grinding, shaping or finishing of freestone.							
	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:							
	stone engraving.							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2014	2015	2016	2013	2014	2015
	This unit does not refer to:								
	the installation referred to under units 80030 to 80250.								
35020	Manufacturing ready-mixed concrete; manufacturing asphalt	5.22	4.82	0.3204	0.2915	0.2422	1.2889	1.2889	1.2889
	This unit refers to:								
	the operation of a stationary or mobile ready-mixed concrete manufacturing plant;								
	the operation of a stationary or mobile asphalt manufacturing plant.								
	This unit also refers to:								
	the delivery of ready-mixed concrete;								
	the mixing and bagging of sand-cement, cold asphalt or dry concrete;								
	the manufacture of monolithic refractory products.								
	This unit does not refer to:								
	the pumping of concrete;								
	the operation of a quarry;								
	cement, concreting and paving work as well as the installation of manufactured products.								
35030	Manufacturing concrete products	4.92	4.53	0.4756	0.3999	0.3668	1.2699	1.2699	1.2699
	This unit refers to:								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2014	2015	2016	2013	2014
.	the manufacture of concrete products, whatever their composition, such as pipes, bricks or blocks;							
.	the manufacture of concrete structural or architectural elements.							
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:							
.	the manufacture of ready-mixed concrete.							
	This unit does not refer to:							
.	the installation of manufactured products.							
35040	Transforming and finishing glass	2.85	2.52	0.2647	0.3150	0.2827	0.7065	0.7065
	This unit refers to:							
.	the transformation of flat glass into in particular tempered, curved or rolled glass;							
.	the manufacture of cut glassware products such as aquariums, glass doors without framing or tables;							
.	the manufacture of decorative glass products;							
.	the manufacture of stained glass;							
.	the manufacture of mirrors;							
.	glass or mirror work such as cutting, polishing, beveling, drilling, frosting, sanding or engraving;							
.	the manufacture of sealed glass units.							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2014	2015	2016	2013	2014	2015
36050	<p>the installation of manufactured products.</p> <p>Manufacturing metal products by stamping, machining or forging</p> <p>This unit refers to:</p> <ul style="list-style-type: none"> sheet metal work by mechanical processes such as : moulding, die stamping, stamping and cutting to manufacture products other than machines or equipment; the use of dies to transform a piece of metal, in particular to lengthen it, crush it or drill it; the heat-assisted forging of metal parts other than machines or equipment; the manufacture by machining of metal parts other than machines or equipment. <p>This unit also refers to:</p> <ul style="list-style-type: none"> the manufacture of screws, nuts, bolts and rivets; the manufacture of metal powder products including sintering operations; the manufacture by machining of aircraft parts; the manufacture and refurbishing of jacks; the manufacture of industrial moulds and dies by machining; the manufacture of ball bearings, roller bearings and needle bearings; the refurbishing of parts for automobiles such as brakes, transmission or steering parts, in particular by the following operations : <ul style="list-style-type: none"> the disassembly of used parts and their refurbishing, in 	2.53	2.21	0.2153	0.2144	0.1898	0.5489	0.5489	0.5489

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2014	2015	2016	2013	2014	2015
36060	Manufacturing metal wire products	2.98	2.65	0.3802	0.3591	0.2660	0.7748	0.7748	0.7748
	This unit refers to:								
	<ul style="list-style-type: none"> . the manufacture by cold drawing of metal wire using drawing stock that is not produced in the same building, whether or not the employer has the wire undergo other operations, for example to insulate it; . the insulation of electric or communication wires and cables, when the metal wire or optical fibre is not produced in the same building; . the manufacture of products such as cables, springs, nails, fences made out of wire or metal rods that are not produced in the same building; . the manufacture of metal wire furniture. 								
	This unit also refers to:								
	<ul style="list-style-type: none"> . the manufacture of reinforcement mesh; . the operation of a bending yard elsewhere than on the work site or on the job. 								
	This unit does not refer to:								
	<ul style="list-style-type: none"> . the manufacture of wire or metal rod products by machining or forging; . the installation referred to under units 80030, 80100 and 80170. 								
	An employer who manufactures furniture or furnishings that are								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2014	2015	2016	2013	2014	2015
36070	<p>composed of both metal wire and other materials, and an employer who manufactures both furniture or furnishings made out of metal wire and furniture and furnishings made out of other materials are classified under unit 18050 for these activities.</p> <p>Manufacturing doors and windows made out of metal, shopwindows, hothouses made out of metal, metal garage doors; manufacturing architectural products by cutting and assembling metal extrusions and tubular metal; manufacturing doors and panels of refrigerated rooms; manufacturing banisters, fences and railings made out of aluminum</p> <p>This unit refers to:</p> <ul style="list-style-type: none"> . the manufacture of metal doors with or without windowpanes and windows such as: <ul style="list-style-type: none"> . residential doors and windows; . doors and windows for office buildings, commercial, industrial or institutional establishments; . patio-doors; . folding doors and gates for commercial and public buildings; . doors and windows for transportation equipment; . the manufacture of the following products when they are made out of metal : sills, door and window frames, screens, mouldings and trims; . the assembly of screens; . the manufacture of shopwindows, wall curtains, skylights, venting windows, solariums, atria, bus shelters and gatehouses; . the manufacture of metal hothouses; . the manufacture of metal garage doors, metal hangar doors, 	3.65	3.30	0.3156	0.3187	0.2398	0.9408	0.9408	0.9408

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2014	2015	2016	2013
.	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.						
	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.						
	This unit does not refer to:						
.	the installation referred to under units 80110, 80130, 80150						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2014	2015	2016	2013	2014	2015
	and 80160; <ul style="list-style-type: none"> . 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	Painting in the workshop of metal products; plating and heat treatment of metals in the workshop This unit refers to the following work when done in the workshop, elsewhere than on the work site or on the job: <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. This unit also refers to the following work when done in the workshop, elsewhere than on the work site or on the job: <ul style="list-style-type: none"> . protective coating by using a metal spray gun; . the enameling of metal products; . the polishing of metal; . the sandblasting of metal; . the plating and heat treatment of airplane parts. 	4.81	4.42	0.4340	0.5359	0.5224	1.1381	1.1381	1.1381

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2014	2015	2016	2013	2014
	This unit does not refer to:							
	. vehicle body repair and painting work;							
	. the application of rust-proofing and paint sealant to vehicles.							
	An employer who applies rubber coating to products in the workshop and applies coatings involving other materials to these products or other products in the workshop is classified in this unit for these activities.							
36090	Manufacturing metal framing elements; manufacturing ornamental iron products; operating a stationary welding workshop; manufacturing scaffolding	5.66	5.24	0.5089	0.5637	0.4504	1.2401	1.2401
	This unit refers to:							
	. the manufacture of metal framing elements, from structural steel plates and shapes that are not manufactured by the employer;							
	. the manufacture of self-bracing building sections made of steel and the assembly of these sections in the workshop;							
	. the manufacture of ornamental iron products;							
	. the operation of a stationary welding workshop;							
	. the manufacture of scaffolding.							
	This unit also refers to:							
	. the manufacture of parts of silos made out of metal;							
	. artisanal forging;							
	. aluminothermic welding;							
	. the manufacture of leaf springs;							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2014	2015	2016	2013	2014	2015
.	the manufacture of stalls, cages and paddocks using tubular metal; the manufacture of forklifts.								
.	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:								
.	the manufacture of forks, picks and hitches for heavy equipment; the manufacture of farm ventilation systems.								
.	This unit does not refer to:								
.	the manufacture in a foundry of products referred to under this unit;								
.	the manufacture of farm buildings;								
.	the manufacture of wooden floors for trailers by an employer who does not manufacture trailers;								
.	the manufacture of reinforced plastic trailers;								
.	the manufacture of reinforced plastic baskets by an employer who does not manufacture the aerial basket;								
.	the rewinding of electric motors of locomotives;								
.	the manufacture of truck boxes made out of reinforced plastic;								
.	the manufacture of silos;								
.	the manufacture of wire mesh containers.								
36110	Manufacturing boilers and metal tanks; manufacturing heavy industrial machines and equipment	3.61	3.26	0.3015	0.2859	0.2150	0.7639	0.7639	0.7639

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2014	2015	2016	2013	2014	2015
.	equipment; the manufacture or repair of automobile radiators; the manufacture of sprayers; the manufacture of pressure washer equipment; the manufacture of tanning beds.								
.	This unit does not refer to:								
.	the manufacture of equipment only requiring sheet metal work without the assembly of electrical or mechanical components, such as roof fans or chimney stacks;								
.	the manufacture of heavy industrial refrigeration equipment requiring the assembly of pipes;								
.	the manufacture in a foundry of products referred to under this unit;								
.	the manufacture of non-electric lighting fittings;								
.	glass work in the manufacture of electric lighting fittings;								
.	the moulding of metal in the manufacture of electric lighting fittings;								
.	the manufacture of lamp shades;								
.	the installation referred to under units 69960, 80030 to 80250;								
.	the manufacture of equipment for farm spraying or dusting;								
.	the manufacture of thermostats;								
.	the repair of radiators when the radiator is mounted on or removed from the vehicle by the workers of the employer.								
36130	Manufacturing commercial kitchen appliances and equipment; manufacturing machines and equipment for the food, pharmaceutical and cosmetics industry; manufacturing machines and equipment for the maple growing industry; manufacturing machine-tools for working	1.76	1.46	0.1256	0.1455	0.1215	0.3215	0.3215	0.3215

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2014	2015	2016	2013	2014
.	the manufacture of packaging machines;							
.	the manufacture of mechanized hand tools;							
.	the manufacture of snow blowers for the home.							
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:							
.	the manufacture of dies;							
.	the manufacture and assembly of industrial piping elsewhere than on the work site or on the job;							
.	the manufacture of metal counters.							
	This unit does not refer to:							
.	the manufacture of tanks;							
.	the installation referred to under units 80080 and 80250;							
.	the manufacture of products on the work site or on the job;							
.	the manufacture in the foundry of products referred to under this unit.							
36140	Manufacturing and refurbishing transformers; manufacturing electric motors, generators, alternators, generating sets; rewiring of electric motors, alternators and starters	2.03	1.73	0.1212	0.1465	0.0993	0.4475	0.4475
	This unit refers to:							
.	the manufacture and refurbishing of power, switchboard and voltage transformers;							
.	the manufacture of electric motors;							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2014	2015	2016	2013	2014
.	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;							
.	the trade in commercial cooking accessories, such as :							
.	dishware;							
.	cookware;							
.	utensils.							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2014	2015	2016	2013	2014
.	calculators;							
.	the trade in small home appliances, such as :							
.	kettles;							
.	percolators;							
.	toasters;							
.	food processors;							
.	microwave ovens;							
.	the trade in, rental or repair of computer hardware and peripherals, such as :							
.	computers;							
.	peripherals installed inside or outside the computer such as monitors, keyboards, mice, joysticks, storage devices, disc drives or printers;							
.	sales terminals;							
.	bar code readers;							
.	data entry terminals;							
.	the trade in or rental of electric or electronic medical or laboratory equipment, such as :							
.	devices to measure blood pressure;							
.	electrocardiographs;							
.	microscopes;							
.	the trade in medical, dental or surgical instruments or supplies, such as :							
.	scalpels;							
.	stethoscopes;							
.	the trade in or rental of telephone or communication equipment, such as :							
.	telephones;							
.	regular or cordless communication equipment and systems;							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2014	2015	2016	2013	2014	2015
	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 trade in trees, bushes, plants or flowers.								
	Retail trade refers to mainly selling goods to consumers for personal or home use.								
	This unit does not refer to:								
	. a photography service or a film printing and development service;								
	. pet grooming or boarding services;								
	. the activities referred to in unit 54350;								
	. the retailing of gasoline or diesel fuel;								
	. the cutting, making, preparation or processing of food stuffs intended for sale.								
	This unit also refers to the printing by transfer or by using specialized printers when it is done by workers of an employer as part of the carrying out by this employer of the trade in a variety of promotional items.								
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	1.26	0.98	0.0622	0.0706	0.0627	0.2547	0.2547	0.2547

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2014	2015	2016	2013	2014
.	stamps;							
.	currencyes;							
.	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.							
	This unit does not refer to:							
.	the trade in eye glasses done by a dispensing optician or optometrist;							
.	the manufacture of mouldings for frames.							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2014	2015	2016	2013	2014
54070	Trading, in the same building, in a variety of products mainly intended for construction, renovation and decoration; trading in wood; trading in building materials; trading in prefabricated joinery; trading in fences or balustrades; trading in doors, windows or outdoor siding; trading in kitchen or bathroom cabinets or counters; trading in trees, shrubs, plants or flowers, including flower shops; trading in grave monuments	2.10	1.79	0.1768	0.1862	0.1738	0.5285	0.5285
	This unit refers to:							
	<ul style="list-style-type: none"> . the trade, in the same building, in a variety of products mainly intended for construction, renovation and decoration, such as : <ul style="list-style-type: none"> . wood or other building materials; . electrical supplies; . tools; . paint and wallpaper; . plumbing; . doors and windows; . hardware articles; . floor covering; . sanitary fixtures; . heating and air conditioning equipment; . the trade in wood, such as : <ul style="list-style-type: none"> . rough or planed timber; . plywood; . wood or wood fibre panels; . the trade in building materials, such as : <ul style="list-style-type: none"> . bricks; . flagstones; . gravel; . insulation; 							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2014	2015	2016	2013	2014
	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 :							
	. road signs;							
	. cones;							
	. safety barriers;							
	. the trade in, rental or installation of canvas shelters or canopies.							
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:							
	. the trade in or rental of non-motorized boats, such as :							
	. kayaks;							
	. canoes;							
	. pedalos;							
	. sailboards;							
	. the trade in or rental of boat accessories;							
	. the trade in utility trailers;							
	. the mechanical repair of sailboats;							
	. the repair of caravans, camping trailers, park trailers, building site trailers, fifth wheel trailers or camper bodies;							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2014	2015	2016	2013	2014	2015
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; 	2.56	2.24	0.1751	0.1791	0.1571	0.5097	0.5097	0.5097

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2014	2015	2016	2013	2014
.	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. 							
	This unit also refers to:							
.	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.							
	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, 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		
				2014	2015	2016	2013	2014	2015
	<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	1.29	1.01	0.0576	0.0620	0.0388	0.1901	0.1901	0.1901

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2014	2015	2016	2013	2014	2015
.	the trade in or rental of industrial ovens, furnaces or heat chambers;								
.	the trade in or rental of welding equipment or devices without the trade in the related gases.								
	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 tools;								
.	the trade in parts intended for machines and equipment referred to under this unit;								
.	repairs when done elsewhere than on the worksite or on the job.								
	This unit does not refer to:								
.	the construction of grain silos or greenhouses;								
.	the refurbishing of electric or diesel motors;								
.	repairs to a pump when the employer also rewires the motor of said pump;								
.	the rewiring of electric motors.								
	This unit does not refer to the installation, maintenance and repair of machines and equipment referred to in units 69960 or 80030 to 80250.								
54240	Trading in fuel oil, propane gas, lubricating oils and greases or butane; trading in chemical products; trading in or maintaining fire extinguishers	2.82	2.49	0.1695	0.1549	0.1708	0.5716	0.5716	0.5716

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2014	2015	2016	2013	2014	2015
	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		
				2014	2015	2016	2013	2014	2015
.	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.								
	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.								
	This unit does not refer to:								
.	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	2.17	1.86	0.1691	0.2460	0.1617	0.7281	0.7281	0.7281

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2014	2015	2016	2013	2014
54330	<p>and the hand washing or cleaning of automobile vehicles, caravans or motorized trailers is classified in this unit for all of these activities.</p> <p>An employer who performs both an activity referred to under this unit and activities referred to under units 54340, 54350 or 54360 can be classified in this unit if at least one of his workers only performs tasks related to the activities referred to under this unit.</p> <p>Trading, with installation or repair on automobile vehicles, of windows, tinted glass, audio or video systems, theft-security systems, electronic engine immobilizers, cruise controls, remote starters, sun roofs, air conditioning systems or vehicle management systems; operating a workshop to apply rust-proofing or paint sealant for automobiles; hand washing or cleaning service for automobile vehicles</p> <p>This unit refers to:</p> <ul style="list-style-type: none"> . the trade, with installation or repair on automobile vehicles, of windows, tinted glass, audio or video systems, theft security systems, electronic engine immobilizers, cruise control, remote starters, sun roofs, air conditioning systems or vehicle management systems; . operation of a workshop to apply rust proofing or paint sealant for automobiles; . service for washing or cleaning automobile vehicles by hand. <p>This unit also refers to:</p> <ul style="list-style-type: none"> . the operation of an oil change and lubrication workshop for automobile vehicles; 	3.17	2.83	0.1547	0.1690	0.1584	0.7758	0.7758

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2014	2015	2016	2013	2014
	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	4.07	3.70	0.2893	0.3040	0.2479	0.9395	0.9395

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2014	2015	2016	2013	2014	2015
.	meat, fish or seafood;								
.	the wholesale trade in beverages, both alcoholic and non-alcoholic;								
.	the transport of raw milk.								
	This unit also refers to:								
.	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:								
.	the wholesale trade in non-food products such as:								
.	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	
				2014	2015	2016	2013	2014
	This unit does not refer to:							
	the bottling of water.							
54420	Grocery store; butcher shop; fish shop; retail trade in fruit or vegetables	2.25	1.93	0.2150	0.2105	0.1950	0.5897	0.5897
	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	
				2014	2015	2016	2013	2014
.	the retail trade in coffee, tea or herbal tea;							
.	the retail trade in spices;							
.	the retail trade in pastry products;							
.	the retail trade in bakery products;							
.	the retail trade in confectionery products;							
.	the retail trade in nuts;							
.	the retail trade in cheese;							
.	the operation of an automatic car wash.							
	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 cooking of dough for pastry or bakery products;							
.	the rental of films or video game software;							
.	the retail trade in ready-made products;							
.	the retail trade in products for automobile vehicles such as:							
.	oil;							
.	windshield wiper fluid;							
.	maintenance or cleaning products.							
	Retail trade refers to mainly selling goods to consumers for personal or home use.							
	This unit does not refer to:							
.	the roasting of coffee;							
.	the manufacture of ready-made dishes except for sandwiches when they are manufactured as part of the carrying out by the employer of activities referred to in this unit;							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2014	2015	2016	2013	2014	2015
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; lycopen capsules; 	0.94	0.67	0.0437	0.0513	0.0486	0.1601	0.1601	0.1601

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2014	2015	2016	2013	2014
.	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	
				2014	2015	2016	2013	2014
55010	Air transportation; services related to air transportation	2.56	2.24	0.2124	0.2172	0.1540	0.6788	0.6788
	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 dispensing 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		
				2014	2015	2016	2013	2014	2015
55060	<p>transport of merchandise referred to under this unit is classified under this unit for these activities.</p> <p>Moving services</p> <p>This unit refers to:</p> <ul style="list-style-type: none"> . the moving of used goods by truck. <p>This unit also refers to:</p> <ul style="list-style-type: none"> . the transport of works of art by truck; . the moving of used institutional or commercial material by truck; . the moving of institutional or commercial furniture including the assembly and disassembly of this furniture; . the hiring of the services of movers or material handlers within the context of the activities referred to under this unit. <p>This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:</p> <ul style="list-style-type: none"> . mechanical maintenance; . storage services; . packing and unpacking. 	14.77	14.10	0.9406	0.8807	0.6019	4.6020	4.6020	4.6020
55070	Transport by dump truck; snow removal	5.41	5.01	0.2721	0.2617	0.2102	1.1989	1.1989	1.1989

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2014	2015	2016	2013	2014	2015
.	wrapping, packaging, boxing, labeling and label changing services								
	This unit also refers to:								
.	document archiving services;								
.	mobile confidential document shredding services;								
.	inventory services.								
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this another unit:								
.	the loading and unloading of trucks;								
.	the handling of wood in a wood yard.								
	This unit also refers to the following activity when not done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:								
.	logistics services, notably break of load, control and management of stocks.								
	This unit does not refer to :								
.	rental of storage spaces without handling.								
55090	Messenger or delivery services	4.40	4.02	0.4434	0.4542	0.3883	1.1607	1.1607	1.1607
	This unit refers to:								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2014	2015	2016	2013	2014
.	the operation of a bowling alley;							
.	the operation of a billiard parlor;							
.	the operation of a physical fitness centre;							
.	the operation of a racket sports centre such as tennis, squash, racquetball;							
.	the operation of a stationary amusement park;							
.	the operation of an aquatic park.							
	This unit also refers to:							
.	the operation of a racetrack for horses or vehicles;							
.	the operation of a miniature putting course;							
.	the operation of a curling centre;							
.	the operation of a golf practice course;							
.	the operation of a shooting or archery club;							
.	the operation of an amusement centre such as an arcade or a combat game site;							
.	the operation of a marina;							
.	the operation of a boating club;							
.	the operation of a day camp;							
.	the operation of a professional or amateur sports club;							
.	the operation of a zoo or an aquarium;							
.	the operation of a casino;							
.	the operation of a bingo hall;							
.	the operation of a stadium;							
.	the operation of an arena;							
.	dance or circus arts instruction services							
.	instruction services pertaining to sports or sports-related recreation such as:							
.	golf;							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2014	2015	2016	2013	2014	2015
.	instruction service;								
.	the sale, rental, maintenance or repair of sports equipment;								
.	the rental of rooms.								
	This unit does not refer to:								
.	accommodation services.								
58010	Services related to the environment	4.92	4.53	0.3206	0.3074	0.2325	1.0354	1.0354	1.0354
	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								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2014	2015	2016	2013	2014	2015
58030	<p>the rental of containers used to collect recyclable material and objects or garbage.</p> <p>Provincial detention services</p> <p>This unit refers to:</p> <ul style="list-style-type: none"> the activities carried out by provincial detention services. 	2.12	1.81	0.1777	0.1665	0.1999	0.5589	0.5589	0.5589
58040	<p>Services of the Provincial Administration not otherwise specified in the other units</p> <p>This unit refers to:</p> <ul style="list-style-type: none"> the activities carried out by services of the Provincial Administration such as departments, agencies or the Sûreté du Québec. <p>This unit also refers to:</p> <ul style="list-style-type: none"> the activities carried out by a metropolitan community or a regional county municipality when the employer only performs activities of an administrative nature; the activities carried out by the persons referred to in subsection 3 of section 11 of the Act. <p>This unit does not refer to:</p> <ul style="list-style-type: none"> the activities referred to by another unit when they are carried out by services of the provincial administration. 	0.57	0.30	0.0243	0.0240	0.0227	0.0619	0.0619	0.0619

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2014	2015	2016	2013	2014	2015
58050	Job creation assistance programs	0.92	0.65	0.0311	0.0446	0.0401	0.2159	0.2159	0.2159
	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	1.34	1.05	0.1122	0.0978	0.0707	0.2811	0.2811	0.2811
	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	1.87	1.57	0.1723	0.1714	0.1353	0.4615	0.4615	0.4615
	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 metropolitan community or a regional county municipality when the employer performs both activities of an administrative nature and other activities such as the operation of a sanitary landfill site, the operation of a police								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2014	2015	2016	2013	2014	2015
	department, the operation of a fire department or the operation of a waste water treatment plant; the operation of a water filtration or sewage treatment plant.								
	This unit does not refer to:								
	the construction work done as part of the construction of a building;								
	other construction work when it is not done on the immovable property of an employer referred to under this unit;								
	the activities referred to in units 11110, 14010 or 14020;								
	underwater diving, including the underwater inspection of cables, wharfs, the installation of underground cables, the cleaning of water intakes, the recovery of wood under water, underwater construction work, and other service activities carried out under water.								
58080	Reintegration support fund	3.39	3.04	0.3037	0.2163	0.1660	1.1286	1.1286	1.1286
	This unit refers to:								
	the activities carried out by a reintegration support fund created under section 74 of the Act respecting the Québec correctional system (chapter S-40.1).								
58090	Production of electricity; energy transmission or distribution network	0.76	0.49	0.0488	0.0463	0.0392	0.1089	0.1089	0.1089
	This unit refers to:								
	production of electricity;								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2014	2015	2016	2013	2014	2015
	<ul style="list-style-type: none"> . the operation of a crematorium; . the operation of a columbarium. <p>This unit also refers to:</p> <ul style="list-style-type: none"> . thanatology services; . the operation of a relaxation centre offering one or more services such as massotherapy, thalassotherapy, spa or sauna and not offering accommodations; . the operation of a tanning salon; . tattooing service. <p>This unit also refers to the following activity when done by the workers of an employer as part of the operation of a funeral parlor:</p> <ul style="list-style-type: none"> . the trade in grave monuments, urns and coffins. 								
59020	<ul style="list-style-type: none"> . General and specialized hospital centre; psychiatric hospital centre; local community service centre; rehabilitation centre for persons with a physical impairment <p>This unit refers to:</p> <ul style="list-style-type: none"> . the operation of a general and specialized care hospital centre; . the operation of a psychiatric hospital centre; . the operation of a local community service centre; . the operation of a rehabilitation centre for persons with a physical impairment. 	1.14	0.86	0.0995	0.1081	0.1013	0.2486	0.2486	0.2486

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2014	2015	2016	2013	2014	2015
59030	Residential and long-term care centre	2.37	2.05	0.2738	0.2768	0.2750	0.6744	0.6744	0.6744
	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	4.96	4.57	0.4313	0.4310	0.4335	1.5509	1.5509	1.5509
	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		
				2014	2015	2016	2013	2014	2015
	<ul style="list-style-type: none"> . physical disabilities, regardless of their mental condition; the operation of a home for persons with physical disabilities. <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	2.15	1.84	0.1360	0.1766	0.1460	0.5293	0.5293	0.5293

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2014	2015	2016	2013	2014	2015
59060	Ambulance service	4.37	4.00	0.4260	0.3922	0.2996	0.9591	0.9591	0.9591
	This unit refers to:								
	. the operation of an ambulance service.								
	This unit does not refer to call reception or dispatching activities.								
59070	Practicing medicine; consultation services in the health or social services fields; physical treatment services; optometrist services; services of a dispensing optician	0.87	0.60	0.0325	0.0380	0.0354	0.1464	0.1464	0.1464
	This unit refers to:								
	. the practice of medicine by professionals such as:								
	. dermatologists;								
	. gynecologists;								
	. general practitioners;								
	. ophthalmologists;								
	. prosthodontist-orthodontists;								
	. 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;								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2014	2015	2016	2013	2014	2015
.	chiropractors;								
.	osteopaths;								
.	physiotherapists;								
.	optometry services;								
.	services of a dispensing optician.								
	This unit also refers to:								
.	the manufacture of corrective lenses or contact lenses;								
.	the services of a hearing aid acoustician;								
.	the services of a midwife;								
.	blood donor services;								
.	biological sampling services;								
.	biological sample analysis services;								
.	vocational counselling services;								
.	first aid training;								
.	the operation of a first aid stand;								
.	the operation of a clinic offering the services of professionals referred to under this unit;								
.	the operation of a child and youth protection centre;								
.	alternative justice organizations;								
.	the operation of a family medicine group;								
.	the operation of a radiology laboratory.								

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

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2014	2015	2016	2013	2014	2015
59080	Practicing dentistry; practicing veterinary medicine	1.46	1.17	0.0546	0.0608	0.0458	0.2973	0.2973	0.2973
	This unit refers to:								
	<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. 								
	This unit also refers to:								
	<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. 								
	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"> . pet grooming services; . animal boarding services; . the trade in animal food. 								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2014	2015	2016	2013	2014	2015
59110	Help centre for persons in difficulty; employment assistance centre; help centre for families; help centre for consumers	1.16	0.88	0.0564	0.0611	0.0487	0.2532	0.2532	0.2532
	This unit refers to:								
	<ul style="list-style-type: none"> . the operation of a help centre for persons in difficulty such as : <ul style="list-style-type: none"> . seniors; . the disabled; . immigrants; . persons with a drug addiction; . victims of violence; . the operation of an employment assistance centre offering services such as: <ul style="list-style-type: none"> . help in looking for a job; . job readiness training; . supervision of on-the-job training; . the operation of a help centre for families; . the operation of a help centre for consumers. 								
	This unit also refers to:								
	<ul style="list-style-type: none"> . coaching services for persons facing situations such as: <ul style="list-style-type: none"> . adoption; . death; . financial difficulties; . divorce; . pregnancy or nursing; . illness; . the operation of a youth centre; . the operation of a community kitchen; 								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2014	2015	2016	2013	2014
	This unit also refers to:							
	. the activities carried out by persons who work under an agreement reached in accordance with section 16 of the Act between the Société de l'assurance automobile du Québec and the Commission;							
	. the activities carried out by the persons referred to in subsections 1) and 2) of section 11 of the Act;							
	. the operation of a "centre for on-the-job training and recycling";							
	. the operation of an occupational workshop.							
	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	4.54	4.16	0.4897	0.3847	0.5032	1.2693	1.2693
	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							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2014	2015	2016	2013	2014	2015
59140	Rehabilitation centre for persons suffering from alcoholism or other problems of addiction; rehabilitation centre for mentally impaired persons or persons with a persuasive development disorder. This unit refers to: <ul style="list-style-type: none"> · the activities carried out by a rehabilitation centre for persons suffering from alcoholism or other problems of addiction; · the activities carried out by a rehabilitation centre for mentally impaired persons or persons with a persuasive development disorder. This unit does not refer to the accommodation of persons carried out by an employer referred to under this unit.	1.23	0.95	0.1038	0.1211	0.1018	0.2609	0.2609	0.2609
59150	Retirement home not offering personal assistance This unit refers to: <ul style="list-style-type: none"> · the operation of a retirement home not offering personal assistance. Primary, secondary or vocational instruction This unit refers to: <ul style="list-style-type: none"> · primary, secondary or vocational instruction services. 	4.22	3.85	0.2906	0.3202	0.3393	1.2223	1.2223	1.2223
60100	Primary, secondary or vocational instruction This unit refers to: <ul style="list-style-type: none"> · primary, secondary or vocational instruction services. 	0.88	0.61	0.0624	0.0621	0.0580	0.1839	0.1839	0.1839

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2014	2015	2016	2013	2014
65100	Bank, savings and credit union; insurance company; public insurance or pension organization	0.52	0.26	0.0125	0.0132	0.0107	0.0463	0.0463
	This unit refers to:							
	. the operation of a bank;							
	. the operation of a savings and credit union;							
	. the operation of an insurance company;							
	. the operation of a public insurance or pension organization.							
	This unit also refers to:							
	. the operation of a loan or financing company;							
	. the operation of a trust company;							
	. the operation of a pension plan through activities such as the establishment of premiums or the payment of annuities.							
65110	Brokerage firm; professional services firm; firm offering administrative support services	0.50	0.24	0.0081	0.0077	0.0067	0.0322	0.0322
	This unit refers to:							
	. the operation of a brokerage firm in such fields as:							
	. real estate;							
	. insurance;							
	. mortgages;							
	. securities;							
	. transportation;							
	. customs;							
	. merchandise;							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2014	2015	2016	2013	2014	2015
	<ul style="list-style-type: none"> . the operation of a cheque cashing agency; . the operation of a business that designs or develops software or software packages; . the operation of a private firm that issues licence plates. <p>An employer who operates an office of a selling agent or a merchandise brokerage firm and who also transports or stores such merchandise is classified under the unit that refers to the trade in this merchandise for all these activities.</p> <p>This unit does not refer to:</p> <ul style="list-style-type: none"> . the transport or storage of merchandise. 								
65120	<p>Traditional or wireless telecommunications network; radio station; advertising agency; survey firm; marketing agency; public relations agency; document publishing business; call centre</p> <p>This unit refers to:</p> <ul style="list-style-type: none"> . the operation of a traditional or wireless telecommunications network; . the operation of a radio station; . the operation of an advertising agency; . the operation of a survey firm; . the operation of a marketing agency; . the operation of a public relations agency; . the operation of a business that publishes documents such as newspapers, periodicals, books or records; . the operation of a call centre. 	0.54	0.27	0.0134	0.0115	0.0119	0.0500	0.0500	0.0500

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2014	2015	2016	2013	2014	2015
	This unit also refers to:								
	. long-distance telephone services;								
	. the services of an Internet service provider;								
	. the operation of an audio recording or dubbing studio;								
	. the operation of a translation agency;								
	. the operation of a telemarketing agency;								
	. the operation of a press agency;								
	. the operation of an agency that leases advertising space on billboards or other supports;								
	. the operation of a graphic arts, computer graphics, or multimedia business;								
	. the operation of an agency of artists or involved in artistic distribution.								
	This unit also refers to the trade in or rental of telecommunications equipment when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit.								
	This unit does not refer to:								
	. the distribution of documents such as books, newspapers, periodicals or records;								
	. the activities referred to under units 19010, 26050, 54050, 57010, 80030 to 80250.								
65130	Professional engineering services firm; scientific advisory services firm	0.70	0.43	0.0251	0.0251	0.0238	0.0874	0.0874	0.0874

This unit refers to:

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2014	2015	2016	2013	2014	2015
	<p>This unit also refers to the design and sale of software and software packages when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit.</p> <p>This unit does not refer to:</p> <ul style="list-style-type: none"> · drilling activities; · the activities referred to under units 14010 to 14030 and 80030 to 80250. <p>An employer classified in this unit is also classified in unit 68040 if the employer scales timber, marks trees in forests or does forest inventories. The employer thus classified declares with respect to this unit the salary of a worker who directly contributes to activities referred to this unit and indirectly to the activities in unit 68040. If the employer is classified only in units 65130 and 68040, the employer also declares with respect to this unit the salary of an ancillary worker.</p> <p>An employer classified in a unit that refers to the manufacture of a good is classified under this unit for his research and development activities carried out in support of his manufacturing activity if at least one of his workers assigned solely to professional, technical or administrative tasks related to these research and development activities works exclusively elsewhere than in a building where manufacturing takes place. Only the wages of such a worker may then be stated by the employer with respect to this unit.</p>								
65140	Security or investigation agency; securities transportation service by armored car	2.36	2.04	0.1759	0.1725	0.1581	0.6252	0.6252	0.6252

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2014	2015	2016	2013	2014	2015
	This unit refers to:								
	. the operation of a security or investigation service;								
	. the transportation of securities by armored car.								
	This unit does not refer to:								
	. flag person services.								
65150	Administration of the operations of subsidiaries or branch offices located outside Québec	0.50	0.24	0.0081	0.0077	0.0067	0.0322	0.0322	0.0322
	This unit refers to:								
	. the administration of the operations of subsidiaries or branch offices located outside Québec.								
	Administration refers to activities such as planning, organization, management and coordination.								
65160	Flag person services; installation of road safety equipment or material	5.06	4.66	0.2360	0.2365	0.1992	1.0360	1.0360	1.0360
	This unit refers to:								
	. flag person services;								
	. the temporary installation of road safety equipment or material.								
	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		
				2014	2015	2016	2013	2014	2015
	<ul style="list-style-type: none"> . the manufacturing of road safety equipment or material; . the transportation, storage and handling of road safety equipment or material. <p>An employer classified in this unit cannot be classified in unit 54080, unless at least one of his workers only performs tasks related to the activities under that unit.</p>								
67100	<p>Associations of businesses, of institutions or of organizations; union organizations; hiring out of the services of office workers</p> <p>This unit refers to:</p> <ul style="list-style-type: none"> . associations of businesses, of institutions or of organizations such as : <ul style="list-style-type: none"> . boards of trade; . associations of public or parapublic institutions; . associations of manufacturers; . union organizations; . hiring out of the services of office workers such as receptionists, secretaries, administrative assistants, accountants, administration technicians, computer technicians. <p>This unit also refers to:</p> <ul style="list-style-type: none"> . 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; 	0.70	0.43	0.0245	0.0212	0.0877	0.0877	0.0877	0.0877

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2014	2015	2016	2013	2014
.	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;							
.	. joint sector-based associations on occupational health and safety;							
.	. tourist information services;							
.	. employee assistance program services;							
.	. coordination of adapted transportation.							
.	This unit does not refer to:							
.	the activities referred to under units 14010 to 14030, 68010, 68030, 77020 and 80030 to 80250.							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2014	2015	2016	2013	2014	2015
67110	Hiring out of the services of warehouse, workshop or factory personnel	6.57	6.14	0.5780	0.5768	0.5160	1.8190	1.8190	1.8190
	This unit refers to:								
	<ul style="list-style-type: none"> . the hiring out of the services of warehouse, workshop or factory personnel: <ul style="list-style-type: none"> . forklift operators; . material handlers; . day labourers; . labourers; . assemblers; . stationary machinery operators; . welders; . machinists or millwrights. 								
	This unit also refers to:								
	<ul style="list-style-type: none"> . the hiring out of the services of forklift operators, material, handlers, packaging clerks and inventory clerks; . the hiring out of the services of butchers; . the hiring out of the services of mechanical repair shop personnel such as mechanics or bodyworkers; . the hiring out of the services of janitors or housekeeping personnel; . the hiring out of the services of farm workers. 								
67120	Hiring out of the services of truckers, delivery drivers or driver helpers	6.40	5.97	0.5575	0.4861	0.4105	1.6333	1.6333	1.6333

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2014	2015	2016	2013	2014
68010	Restaurant; fast food counter; drinking establishment	1.84	1.54	0.1306	0.1409	0.1144	0.4506	0.4506
	This unit refers to:							
	· the operation of a restaurant where the serving of alcoholic beverages is only offered when a meal is eaten or is not authorized;							
	· the operation of a fast food counter;							
	· the operation of a drinking establishment.							
	This unit also refers to:							
	· the operation of a discotheque;							
	· the operation of a sugar shack;							
	· the operation of a stationary dairy bar;							
	· services associated with the rental of rooms with catering or alcoholic beverage services;							
	· the making of beer by the operator of a drinking establishment referred to under this unit when the entire production is intended for consumption on the premises of this establishment.							
	This unit also refers to car attendant services when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit.							
	This unit does not refer to:							
	· maple syrup production and the manufacture of maple products.							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2014	2015	2016	2013	2014
	. the operation of a day camp; . the laying out of trails.							
	This unit does not refer to:							
	. the activities referred to under units 14010 to 14030, 80030 to 80200 and 80250.							
68050	Operation of buildings; management of buildings; dormitories for students; parking lots; rental of storage spaces without handling activities	2.52	2.20	0.1207	0.1193	0.1069	0.5450	0.5450
	This unit refers to:							
	. the operation of buildings;							
	The operation of buildings refers to the management of buildings when the employer also takes care of the upkeep.							
	. management of buildings;							
	The management of buildings refers to the carrying out of administrative tasks only, such as:							
	. the rental and marketing of dwelling units;							
	. the negotiation and renewal of leases;							
	. the recruitment of subcontractors;							
	. the purchase of buildings for resale;							
	. the operation of a dormitory for students;							
	. the operation of parking lots;							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2014	2015	2016	2013	2014	2015
69960	<p>An employer who carries out, in the same building, both the operation of a dormitory for students and the operation of a residential hotel is classified under this unit for these activities.</p> <p>Repairing, installing or maintaining production machinery; operating a mobile welding unit</p> <p>This unit refers to works relating to:</p> <ul style="list-style-type: none"> . millwright works such as production machinery installation, repair, maintenance, adjustment, assembly, dismantling and handling; . the manufacture of templates for such machinery; . operating a mobile welding unit. <p>This unit does not refer to works relating to:</p> <ul style="list-style-type: none"> . millwright works other than production machinery installation, repair, maintenance, adjustment, assembly, dismantling and handling; . the manufacture of templates for such machinery. <p>An employer classified under this unit may also be classified under exceptional units 80020 and 90010.</p>	5.23	4.83	0.2509	0.2811	0.2414	1.0689	1.0689	1.0689
77010	<p>Laundry services; dry cleaning services; linen supply services with washing</p> <p>This unit refers to:</p>	4.05	3.69	0.2537	0.3192	0.3236	1.1631	1.1631	1.1631

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2014	2015	2016	2013	2014
.	dry cleaning services;							
.	laundry services;							
.	linen supply services with washing for such articles as tablecloths, sheets, towels, aprons, hand towels or diapers.							
	This unit also refers to:							
.	work uniform supply services with washing.							
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:							
.	clothing dyeing or fading service;							
.	clothing repair service;							
.	clothing pick-up service;							
.	self-service laundromat;							
.	the trade in linen or work uniforms.							
77020	Building maintenance services	4.32	3.95	0.2973	0.3110	0.2763	1.1883	1.1883
	This unit refers to:							
.	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							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2014	2015	2016	2013	2014
.	the construction and repair of curbs and sidewalks;							
.	the asphalt surfacing of roads, streets, sidewalks, curbs, bikeways, private roads and parking lots;							
.	the concrete surfacing of roads, streets, sidewalks, curbs, bikeways, private roads and parking lots carried out using a spreader-grader;							
.	the scarification of paved surfaces;							
.	the pulverizing of paved surfaces;							
.	the waterproofing of paved surfaces, ditches along thoroughfares, sanitary landfills, snow dumps, composting areas and cells for contaminated soils;							
.	the waterproofing of works made of earth, rock or backfilling such as dams, canals, levees, cofferdams, wastewater treatment basins, retention basins and aerated ponds;							
.	the marking of lines on the pavement;							
.	the installation of fences;							
.	the installation of traffic safety barriers and guardrails.							
	This unit also refers to:							
.	demolition work on civil engineering structures or buildings including the operations required to carry out such work, such as sawing or breaking concrete and the erection of protective walls if such operations are carried out by the employer in charge of the demolition work;							
.	the rental, with operators, of cranes, crane-trucks, boom trucks, or any other conventional truck equipped with a telescopic or hydraulic arm, or equipped with a hoist winch that can be used as cranes or other equipment of the same type;							
.	the operation of a crane within the framework of work related							

Unit Number	Unit Title	First-level experience ratio			Second-level experience ratio		
		2014	2015	2016	2013	2014	2015
.	geothermal drilling and drilling of elevator shafts;						
.	preliminary drilling for construction work;						
.	pile-driving;						
.	pile-driving, including screw piles, and special foundations such as the placing, raising and maintenance of the following elements : steel sheet piling, shoring piles, wallings, struts, horizontal shores, soldier piles and temporary steel or heavy structural lumber struts driven into the ground;						
.	the rental of a drilling machine with an operator.						
	This unit also refers to:						
.	work done in caissons and cofferdam work;						
.	the construction, maintenance, removal and demolition of caissons and cofferdam work;						
.	underwater diving, including the underwater inspection of cables, wharfs, the installation of underground cables, the cleaning of water intakes, the recovery of wood under water, underwater construction work, and other service activities carried out under water;						
.	preliminary consolidation work related to the moving of buildings, including excavation, concrete drilling and pile driving;						
.	the putting in place, straightening and lifting of buildings;						
.	consolidation work on a building;						
.	the moving of building on a flat-bed trailer done by the workers of an employer as part of the carrying out by this employer of works referred to in this unit.						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2014	2015	2016	2013	2014
	<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 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"> . 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 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>	9.41	8.89	0.3691	0.3445	0.2883	1.8011	1.8011
80110	Carpentry work; joinery work; exterior cladding work on buildings; work related to indoor systems; painting work; installation of flexible coverings; installation of marble, granite, ceramics and terrazzo; plastering and jointing work; insulation work; installation of scaffolds							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2014	2015	2016	2013	2014
.	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;							
.	the installation and dismantling of all types of scaffolds or bleachers.							
	This unit also refers to work related to:							
.	the removal of asbestos;							
.	the stripping;							
.	the installation and repair of prefabricated fireplaces.							
	Stripping refers to any selective, meticulous and well thought-out demolition operation, of unwanted additions, ruined areas or areas of no interest in buildings, which does not adversely affect the structure, retaining walls or load-bearing walls.							
	This unit refers to the following work when done on the worksite or on the job:							
.	cleaning using abrasive sprays, with or without water such as silica sand, synthetic olivine, glass microbeads, steel grit or plastic billets;							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2014	2015	2016	2013	2014	2015
.	the collection of hazardous material.								
	This unit does not refer to :								
.	work related to piles and special foundations such as the placing, raising and maintenance of the following elements : steel sheet piling, shoring piles, wallings, struts, horizontal shores, soldier piles and temporary steel or heavy structural lumber struts driven into the ground;								
.	work to install curtain walls in marble, granite or other similar materials;								
.	work to waterproof concrete floors, concrete surfaces or paved 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;								
.	engraving using a spray;								
.	the installation of a freight elevator;								
.	work related to the installation, dismantling and maintenance of permanent swing scaffolds;								
.	the preparatory work and manufacturing done in a workshop other than on the site when they are subject to unit 36050.								
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2014	2015	2016	2013	2014	2015
80130	Roofing work; installation of gutters	14.05	13.40	0.5223	0.5153	0.4760	2.6176	2.6176	2.6176
	This unit refers to work related to:								
	<ul style="list-style-type: none"> . the installation and repair of all types of roofing, including waterproofing; . the installation of gutters; . the removal of snow from roofs. 								
	This unit does not refer to:								
	<ul style="list-style-type: none"> . the installation of steel panels which are used in structures, cladding and roofing; . the preparatory work and manufacturing done in a workshop other than on the site when they are subject to unit 36050. 								
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.								
80140	Masonry work	9.81	9.28	0.3226	0.3172	0.2814	1.6377	1.6377	1.6377
	This unit refers to work related to:								
	<ul style="list-style-type: none"> . the cutting, setting with mortar, cement or any other adhesive material as well as the jointing of masonry elements such as the following : <ul style="list-style-type: none"> . bricks, natural or artificial stones; . acid bricks, fire bricks, plastic bricks, cements bricks or bricks made of any other refractory material laid by hand or by a pneumatic or mechanical method; 								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2014	2015	2016	2013	2014
	<ul style="list-style-type: none"> . tiles made of refractory material; . blocks of gypsum, concrete or glass, blocks of composite materials, blocks of lightweight aggregates for walls or partitions, anticorrosive tiles; . the installation of silos made of concrete staves. <p>This unit does not refer to:</p> <ul style="list-style-type: none"> . jointing, aligning, anchoring and grouting work done by manufacturers of pre-cast concrete structural or architectural elements; . cleaning work using a pressure spray referred to in unit 80110; . work related to the installation of slope blocks or pavers; . work related to the installation of marble or granite tile flooring; . the installation of curtain walls made of masonry elements; . form work prior to the installation of silos made of concrete staves. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>	14.47	13.81	0.5703	0.4813	0.5030	2.6396	2.6396
80150	<p>Glass work; glazing work</p> <p>This unit refers to work related to :</p> <ul style="list-style-type: none"> . the preparation and installation of glasswork and glazing, such as : <ul style="list-style-type: none"> . the cutting and polishing of glass; . the cutting and assembly of aluminum; 							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2014	2015	2016	2013	2014
.	the making of templates for this machinery;							
.	the installation, repair and maintenance of garage doors, whether mechanized or not;							
.	boilermaking related to machinery other than production machinery and related to the construction, maintenance and repair of steam generators, boilers, tanks or other similar equipment;							
.	the installation, alteration, modification, repair and maintenance of :							
.	plumbing systems, such as :							
.	. piping, fixtures, accessories and other fittings needed to supply these systems with fluids;							
.	. piping, fixtures, accessories and other fittings used for rainage, run-off and ventilation of traps in these systems;							
.	heating and combustion systems, such as :							
.	. piping, fixtures, accessories and other fittings needed to distribute fluids or heat;							
.	. fire protection and localized fire protection systems, such as :							
.	. piping, fixtures, accessories and other fittings used to prevent and fight fires;							
.	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 :							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2014	2015	2016	2013
.	elevators, freight elevators, escalators, permanent swing scaffolds, slope hoists, dumbwaiters, removable platforms on a theatre stage, moving sidewalks and other similar devices generally used or which may be used to transport persons, objects or materials.						
	This unit also refers to the operation of a temporary or uncompleted system as well as the operation of a completed system when it is used to move construction workers and materials.						
	This unit does not refer to:						
.	the construction of outside tanks or metal tanks other than for the boiler systems;						
.	the installation of metal ducts for heating, ventilation and air conditioning systems, including the installation of internal insulation for ducts;						
.	the laying of bricks used in boiler walls;						
.	installation work related to pre-insulated ventilation ducts;						
.	cleaning using sandblasting;						
.	work related to millwright works such as the installation, repair, maintenance, adjustment, setting up, dismantling and handling of production machinery as well as the making of templates for this machinery;						
.	the installation and operation by an employer of a temporary freight elevator as part of the carrying out by this employer of work not referred to in this unit;						
.	the installation of temporary swing scaffolds.						
	An employer classified under this unit can also be classified under						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2014	2015	2016	2013	2014
80170	Electrical work	3.87	3.51	0.1725	0.2020	0.1319	0.7424	0.7424
	<p>This unit refers to work related to:</p> <ul style="list-style-type: none"> . the installation, alteration, modification, repair and maintenance of electrical installations for lighting, heating and motive force purposes, including in all cases wires, cables, conduits, accessories and electrical devices that are part of the actual installation and, being related to the connection of the installation to the public or municipal utility network, which point of connection is on the wall of the building that is nearest to the public utility line; . the installation of lightening rods and unit heaters; . electrical hook-up of a building. <p>This unit does not refer to:</p> <ul style="list-style-type: none"> . construction work on energy distribution and transforming stations done by electrical contractors; . electrical work done by energy distribution and transforming station construction contractors; . installation work related to alarm, security, control or electronic equipment systems; . street lamp installation work along roads as well as traffic light installation work. <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2014	2015	2016	2013	2014	2015
80180	Sheet metal work	5.42	5.02	0.3191	0.2939	0.2427	1.0824	1.0824	1.0824
	This unit refers to work related to:								
	<ul style="list-style-type: none"> · sheet metal having a maximum thickness of 10 gauge (iron, copper, aluminum, stainless steel) and all metal or electrometallurgical materials, vinyl and other metal or plastic based materials, such as : <ul style="list-style-type: none"> · the marking out, manufacture and installation, on the work site or on the job, of all sorts of metal objects, in sheets; · the assembly and repair of ventilation, air conditioning and hot air heating duct systems and any conduit system to remove various materials such as chips, fumes, smoke or dust, the installation of internal insulation with respect to these systems and the installation of prefabricated devices; · the installation of prefabricated metal objects such as shelves, lockers, screens, ceilings, fire barriers, and ceiling and wall coverings; · the installation 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. 								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2014	2015	2016	2013	2014	2015
.	the installation of fences.								
.	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:								
.	cement or concrete work.								
.	This unit does not refer to:								
.	paving work;								
.	snow removal;								
.	the installation of septic tanks and septic beds.								
.	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.								
80250	Ornamental building metal work	15.71	15.01	0.5606	0.4564	0.3175	2.8449	2.8449	2.8449
.	This unit refers to work related to :								
.	building metal work such as the tracing out, cutting, preparation and assembly of any metal part, including outdoor and indoor stairs, handrails, fences, gates, canopies, cellar doors and inspection holes, all types of wire fencing; coal chutes, vault doors, fire doors, industrial doors, partitions, rails and balconies.								

This unit does not refer to:

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2014	2015	2016	2013	2014	2015
	<p>preparatory and manufacturing work done in workshops other than on the work site or on the job;</p> <p>installation of all other types of fences.</p> <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>								
Exceptional unit 90010	<p>Work done exclusively in offices</p> <p>This unit refers to:</p> <p>an employer who uses the services of workers who only perform tasks of an administrative, commercial, technical or professional nature and, who unlike the workers referred to under unit 90020 or 80020, only work in offices. This unit refers in particular to office staff and persons holding the position of accountant, controller, administrative director, draftsman, purchaser, bidder, computer technician and sales director.</p> <p>An employer classified under this unit cannot also be classified under unit 65150 for the activity "Managing subsidiaries or branches located outside Québec (head office)".</p>	0.51	0.25	0.0074	0.0090	0.0133	0.0394	0.0394	0.0394
Exceptional unit 90020	<p>Salespersons or sales representatives</p> <p>This unit refers to:</p> <p>an employer who uses the services of workers who only engage in the sale of goods or services and who are called upon,</p>	0.61	0.35	0.0188	0.0173	0.0307	0.0537	0.0537	0.0537

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2014	2015	2016	2013	2014	2015

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 Quebec (head office)" or under unit 80020.

SCHEDULE 2

(s. 39)

RATES PERTAINING TO THE FINANCING OF JOINT SECTOR-BASED ASSOCIATIONS
FOR THE YEAR 2018

	Rate
ACTIVITY SECTORS	
The social affairs sector	0.023
The textile and knitting sector	0.090
The automobile service sector	0.070
The transportation and storage sectors	0.055
The provincial administration sector	0.046
The printing and allied industries sector, the metal fabricating industries sector, the electrical products industries sector and the clothing industries sector	0.050
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	0.031

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 2018

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 2018, at \$6 per trainee.

The amount referred to in section 313 of the Act is set for the year 2018 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 2018 is \$1,110.

The amount used for the calculation in section 62 for the year 2018 is \$3,330.

The amount used for the calculation in section 63 for the year 2018 is \$155,400.

SCHEDULE 7
(ss. 104, 105 and 106)

TABLE OF PREMIUMS FOR THE YEAR 2018
(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
13,000 and below	81.7	81.7	81.7	81.7	81.7	81.7	81.7	81.7	81.7	81.7
17,800	78.1	78.1	78.1	78.1	78.1	78.1	78.1	78.1	78.1	78.1
24,400	74.0	74.0	74.0	74.0	74.0	74.0	74.0	74.0	74.0	74.0
33,450	69.7	69.7	69.7	69.7	69.7	69.7	69.7	69.7	69.7	69.7
45,350	65.4	65.4	65.4	65.4	65.4	65.4	65.4	65.4	65.4	65.4
61,650	60.9	60.9	60.9	60.9	60.9	60.9	60.9	60.9	60.9	60.9
83,500	56.4	56.4	56.4	56.4	56.4	56.4	56.4	56.4	56.4	56.4
113,150	56.3	52.8	52.1	51.8	51.8	51.8	51.8	51.8	51.8	51.8
153,050	56.2	52.3	49.0	47.2	47.2	47.2	47.2	47.2	47.2	47.2
207,900	55.9	51.6	48.3	45.7	43.1	42.7	42.4	42.3	42.3	42.3
284,500	54.9	50.5	47.0	44.0	40.8	38.4	37.3	37.0	37.0	37.0
394,450	54.6	49.3	46.1	43.3	39.3	35.9	32.7	31.2	31.0	31.0
555,800	53.0	47.5	43.8	40.8	36.4	32.2	28.5	26.3	25.2	24.2
801,300	51.9	46.1	41.9	38.5	33.2	28.8	24.8	22.3	20.1	18.3
1,189,000	51.1	45.0	40.5	36.8	30.7	25.7	21.4	18.1	15.8	13.7
1,828,550	50.7	44.2	39.4	35.4	28.8	23.2	18.5	14.9	12.3	10.3
2,935,300	50.4	43.6	38.6	34.4	27.3	21.3	16.3	12.4	9.7	7.7
4,949,600	50.3	43.2	38.0	33.6	26.3	19.9	14.7	10.5	7.8	5.9
8,977,900	50.3	42.9	37.6	33.1	25.5	18.9	13.5	9.3	6.4	4.5
17,034,550	50.3	42.7	37.3	32.7	24.9	18.2	12.8	8.5	5.6	3.8
33,147,550 and above	50.3	42.6	37.1	32.5	24.6	17.8	12.3	8.0	5.2	3.3