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## Regulations and other Acts

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### Notice

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

#### **Applicable percentages for the purposes of levying the assessment on employers personally liable for the payment of benefits for 2019**

Notice is hereby given that the Commission des normes, de l'équité, de la santé et de la sécurité du travail, at its meeting of 20 September 2018, adopted the Regulation respecting the applicable percentages for the purposes of levying the assessment on employers personally liable for the payment of benefits for 2019.

In accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), the draft regulation was published on page 2781 in the *Gazette officielle du Québec* of 4 July 2018 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.

MANUELLE OUDAR,  
*Chair of the board and chief executive officer of the Commission des normes, de l'équité, de la santé et de la sécurité du travail*

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#### **Regulation respecting the applicable percentages for the purposes of levying the assessment on employers personally liable for the payment of benefits for 2019**

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) 28.7% when the benefits are paid by the Commission;

(2) 25.4% when the benefits are paid by the employer.

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

(1) 50.3% when the benefits are paid by the Commission;

(2) 47.0% when the benefits are paid by the employer.

**4.** This regulation applies to the 2019 assessment year.

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### Notice

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

#### **Financing —Amendment**

Regulation to amend the regulation respecting financing

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 20 September 2018.

In accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), the draft regulation was published on page 2782 in the *Gazette officielle du Québec* of 4 July 2018 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.

MANUELLE OUDAR,  
*Chair of the board and chief executive officer of the Commission des normes, de l'équité, de la santé et de la sécurité du travail*

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## **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 2019 assessment year.

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

CLASSIFICATION UNITS, RATES OF ASSESSMENT AND EXPERIENCE RATIOS FOR  
THE YEAR 2019

**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 2019

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2015	2016	2017	2014	2015
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	5.44	5.07	0.3147	0.2991	0.2748	1.2465	1.2465
	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 llamas 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		
								2015	2016	2017	2014	2015	2016
.	horse-drawn carriage, horseback riding, sleigh or dog-sled transportation or ride service;												
.	hoof trimming service;												
.	domestic animal training or boarding service;												
.	animal protection or animal pound service;												
.	services related to the breeding activities referred to in this unit such as milking cows or feeding animals.												
	<p>This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:</p>												
.	the artificial insemination of animals.												
	<p>An employer carrying out at the same time an activity included in this unit and maple syrup production may not also be in unit 10150 except where at least one employee carries out duties solely related to the maple syrup activity.</p>												
	<p>An employer classified in this unit cannot also be classified in units 15030, 15040, 15070, 16070 and 68010 to 68030 except when at least one of his workers only performs tasks related to the activities referred to under these units.</p>												
	<p>An employer classified in this unit cannot also be classified in units 54420, 54430 or 54440 except if he carries out activities referred to under these units in whole or in part elsewhere than on the farm and if at least one of his workers only performs tasks related to the activities referred to under these units. An employer thus classified in units 54420, 54430 or 54440 shall state the wages of a worker who works on</p>												

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2015	2016	2017	2014	2015	2016
10120	<p>the farm on activities referred to under these units with respect to this unit.</p> <p>Breeding of pigs; breeding of sheep; breeding of goats</p> <p>This unit refers to:</p> <ul style="list-style-type: none"> <li>. the breeding of pigs;</li> <li>. the breeding of sheep;</li> <li>. the breeding of goats.</li> </ul> <p>This unit also refers to:</p> <ul style="list-style-type: none"> <li>. the breeding of animals referred to under this unit for reproduction or insemination;</li> <li>. pig weighing service;</li> <li>. sheep sheering service;</li> <li>. the services related to breeding activities referred to in this unit such as feeding animals.</li> </ul> <p>This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:</p> <ul style="list-style-type: none"> <li>. the artificial insemination of animals.</li> </ul> <p>An employer who both operates a dairy cow herd or breeds animals referred to under 10110 and carries out an activity referred to under this unit cannot be classified in this unit for this activity unless at least one of his workers only performs tasks related to the activities referred to</p>	5.28	4.91	0.3657	0.3607	0.3210	1.4168	1.4168	1.4168





Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2015	2016	2017	2014	2015
.	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		
				2015	2016	2017	2014	2015	2016
10150	<p>under these units.</p> <p>An employer classified in this unit cannot also be classified in units 54420, 54430 or 54440 except if he carries out activities referred to under these units in whole or in part elsewhere than on the farm and if at least one of his workers only performs tasks related to the activities referred to under these units. An employer thus classified in units 54420, 54430 or 54440 shall state the wages of a worker who works on the farm on activities referred to under these units with respect to this unit.</p> <p>Growing of fruit, vegetables or fine herbs in a greenhouse; growing of ornamental plants; growing of trees or shrubs; operating an orchard; maple growing</p> <p>This unit refers to:</p> <ul style="list-style-type: none"> <li>. the growing of fruit, vegetables or fine herbs in a greenhouse;</li> <li>. the growing of ornamental plants such as foliage plants or flowers;</li> <li>. the growing of trees or shrubs;</li> <li>. the operation of an apple, pear, plum or cherry orchard;</li> <li>. maple growing.</li> </ul> <p>This unit also refers to:</p> <ul style="list-style-type: none"> <li>. the growing of reforestation plants;</li> <li>. the growing of grapes.</li> </ul> <p>This unit also refers to the following activity when done by the workers</p>	3.75	3.42	0.2520	0.2756	0.2494	1.0117	1.0117	1.0117

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2015	2016	2017	2014	2015
	of an employer as part of maple growing:							
	· the transformation of maple sap into products such as:							
	· butter;							
	· syrup;							
	· sugar;							
	· toffee.							
	An employer classified in this unit cannot also be classified in units 15040 to 15080, 16070 and 68010 to 68030 except when at least one of his workers only performs tasks related to the activities referred to under these units.							
	An employer classified in this unit cannot also be classified in units 54420, 54430 or 54440 except if he carries out activities referred to under these units in whole or in part elsewhere than on the farm and if at least one of his workers only performs tasks related to the activities referred to under these units. An employer thus classified in units 54420, 54430 or 54440 shall state the wages of a worker who works on the farm on activities referred to under these units with respect to this unit.							
11110	Deep-sea fishing; mid-shore fishing; coastal fishing; freshwater fishing	8.57	8.12	0.1628	0.2426	0.1436	1.4120	1.4120
	This unit refers to :							
	· deep-sea fishing;							
	· mid-shore fishing;							
	· coastal fishing;							
	· freshwater fishing.							



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2015	2016	2017	2014	2015	2016
13120	Operating a non-ferrous metal mine; operating a salt or diamond mine	3.63	3.30	0.1794	0.1368	0.0858	0.6819	0.6819	0.6819
	This unit refers to :								
	the operation of non-ferrous metal mines for such substances as gold, silver, copper, nickel, niobium, zinc or platinum;								
	the operation of the following mineral mines :								
	. salt;								
	. diamonds.								
	This unit also refers to :								
	the concentration of the ores referred to under this unit.								
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :								
	the production of gold or silver bullion.								
	This unit does not refer to :								
	the melting and refining of non-ferrous metals.								
13130	Operating an asbestos mine	13.96	13.37	0.2834	0.0228	0.2394	3.3159	3.3159	3.3159
	This unit refers to the operation of an asbestos mine.								
	This unit also refers to the concentration of asbestos ore.								









Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2015	2016	2017	2014	2015
.	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	13.71	13.13	0.8098	0.7384	0.6853	2.9474	2.9474
.	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		
				2015	2016	2017	2014	2015	2016
	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	3.71	3.38	0.3470	0.3690	0.3070	1.0300	1.0300	1.0300



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2015	2016	2017	2014	2015	2016
.	other similar products;								
.	the processing of animal fats for human consumption;								
.	fish wholesaling in a building where cutting is also done.								
	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 soups;								
.	the manufacture of sauces for pasta or pizzas;								
.	the manufacture of bread or pizza dough.								
	Wholesaling refers to the trade in goods for resale or for commercial, industrial, institutional or professional use.								
	This unit does not refer to:								
.	the operation of a butcher shop;								
.	the operation of a fish market;								
.	the activities referred to under units 68010 and 68020.								
	An employer who engages in both fishing and fish or seafood processing is classified, for this processing, in this unit, if at least one of his workers only performs tasks related to this processing elsewhere than on a boat. This employer shall state the wages of an employee who performs tasks related to this processing on a boat with respect to unit 11110.								











Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2015	2016	2017	2014	2015
	This unit does not refer to:							
	. the growing of fruit or vegetables;							
	. the manufacture of ready-made dishes;							
	. the roasting of soya beans;							
	. the manufacture of soya flour;							
	. the manufacture of soya margarine;							
	. the manufacture of soya oil.							
15060	Manufacturing pastry products; manufacturing bakery products; manufacturing flour; manufacturing confectionery products	3.30	2.98	0.2556	0.2910	0.2314	0.8815	0.8815
	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	
				2015	2016	2017	2014	2015
	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	2.13	1.84	0.1643	0.1999	0.1603	0.5498	0.5498
	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		
				2015	2016	2017	2014	2015	2016
16020	Manufacturing rubber products	3.86	3.53	0.3462	0.3370	0.3070	1.0127	1.0127	1.0127
	This unit refers to:								
	the manufacture of rubber products.								
	This unit also refers to:								
	the composition of rubber;								
	the application in the workshop of a rubber coating to products such as rolls, tanks or other industrial or commercial parts.								
	This unit does not refer to:								
	the manufacture of stitched rubber clothing;								
	the stripping of tires or other recyclable materials;								
	the sorting of recyclable materials or objects;								
	the installation of manufactured products.								
16030	Manufacturing plastic bags	2.98	2.68	0.2068	0.2356	0.1898	0.7703	0.7703	0.7703
	This unit refers to:								
	the manufacture of plastic bags.								
	This unit also refers to:								
	the manufacture of plastic film when the employer manufactures plastic bags.								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2015	2016	2017	2014	2015	2016
16040	<p>This unit does not refer to:</p> <ul style="list-style-type: none"> <li>. the manufacture of woven or stitched plastic bags.</li> </ul> <p>Manufacturing plastic products</p> <p>This unit refers to:</p> <ul style="list-style-type: none"> <li>. the manufacture of plastic products.</li> </ul> <p>This unit also refers to:</p> <ul style="list-style-type: none"> <li>. the manufacture of reinforced plastic products when the employer does not reinforce the plastic;</li> <li>. the manufacture of synthetic marble products;</li> <li>. the manufacture of expanded resin products;</li> <li>. the composition of plastic.</li> </ul> <p>This unit does not refer to:</p> <ul style="list-style-type: none"> <li>. the manufacture of stitched plastic clothing;</li> <li>. the sorting of recyclable materials or objects;</li> <li>. the installation of manufactured products.</li> </ul>	2.24	1.95	0.1979	0.2053	0.1980	0.5529	0.5529	0.5529
16050	<p>Manufacturing reinforced plastic products</p> <p>This unit refers to:</p> <ul style="list-style-type: none"> <li>. the manufacture of plastic products combined with the reinforcing of plastic using materials such as glass, carbon,</li> </ul>	3.92	3.59	0.4029	0.3608	0.3667	1.0582	1.0582	1.0582



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2015	2016	2017	2014	2015
.	dietary minerals;							
.	the manufacture of homeopathic remedies;							
.	the manufacture of essential oils;							
.	the conditioning or bottling of the products referred to under this unit;							
.	the manufacture of food additives such as flavours, colorants or preservatives;							
.	the manufacture of tobacco products.							
.	This unit does not refer to:							
.	the manufacture of body hygiene and care products made of textiles;							
.	the manufacture of functional foods such as soybean beverages or margarine enriched with phyosterols;							
.	the picking of raw materials used in the manufacture of the products referred to under this unit;							
.	the breeding of animal species or the growing of plant species used in the manufacture of the products referred to in this unit.							
16080	Manufacturing cleaning or maintenance products; manufacturing adhesives; manufacturing ink; manufacturing coating products; manufacturing fertilizers	2.10	1.81	0.1091	0.1169	0.1195	0.3740	0.3740
.	This unit refers to:							
.	the manufacture of household or industrial cleaning or maintenance products, such as cleaning products, strippers, disinfectants, detergents or fabric softeners							
.	the manufacture of adhesives;							



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2015	2016	2017	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"> <li>. 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;</li> <li>. crude oil refining;</li> <li>. the manufacturing of petrochemical products such as ethylene, propylene, benzene, toluene or xylene;</li> <li>. 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;</li> <li>. the manufacturing of ammunition;</li> <li>. the manufacturing of explosives.</li> </ul> <p>This unit also refers to:</p> <ul style="list-style-type: none"> <li>. the manufacturing of synthetic pigments;</li> <li>. the manufacturing of alkalis such as potassium, ammonia or caustic soda;</li> <li>. the manufacturing of halogens such as fluorine, chlorine, bromine or iodine;</li> </ul>	0.93	0.68	0.0752	0.0745	0.0570	0.1778	0.1778





Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2015	2016	2017	2014	2015	2016
.	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		
				2015	2016	2017	2014	2015	2016
.	the manufacturing of parts related to shoes such as soles, grommets or linings; the manufacturing of cut and sewn canevas or textile bags.								
.	The unit also includes the following activity where it is carried out by the workers of an employer in manufacturing cut and sewn shoes: the manufacturing of moulded rubber or plastic products.								
.	The unit also includes the following activities where they are carried out by the workers of an employer in operating a shoe repair shop: skate, knife or tool sharpening; the repair of cut and sewn items.								
.	This unit does not refer to: the manufacturing of crutches.								
.	An employer that, in the same building, repairs clothing and manufactures textile decorative accessories and furniture included in unit 17040 is in this unit for those activities.								
17040	Manufacturing or repairing articles made of canvas; manufacturing decoration and furniture accessories made of textile materials This unit refers to: the manufacture or repair of canvas articles of the cut and sewn type such as:	3.46	3.14	0.1836	0.2279	0.2504	1.0036	1.0036	1.0036

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2015	2016	2017	2014	2015
.	sails for boats;							
.	canvas covers for shelters, canopies or parasols;							
.	cover shells for manure pits;							
.	canvass sheets;							
.	inflatable toys;							
.	the manufacture of decoration and furniture accessories made of textile materials of the cut and sewn type such as:							
.	cushions;							
.	pillows;							
.	drapery material;							
.	bedding;							
.	curtains;							
.	towels.							
.	This unit also refers to:							
.	the manufacture of filters made of textile materials of the cut and sewn type;							
.	the manufacture of toys made of fabric such as dolls, teddy bears or balls;							
.	the manufacture of fabric diapers or cloths;							
.	the manufacture of bags made of canvas or textile materials of the cut and sewn type;							
.	the manufacture of zippers on a support made of textile materials;							
.	the cutting and binding of carpet material in carpets or mats.							
.	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	
				2015	2016	2017	2014	2015
	activities referred to under this unit:							
	the manufacture of the following products, elsewhere than on the worksite or on the job, when they are made of wood : sills, frames, mouldings or trims of doors and windows;							
	the cutting of glass;							
	the drying of wood.							
	This unit also refers to the manufacture of sealed glass units form integration in doors and windows when their manufacture takes place in the building where these doors and windows are manufactured.							
	This unit does not refer to:							
	the manufacture by moulding of forms such as profiled sections;							
	the installation of manufactured products.							
18020	Manufacturing solid wood panels; manufacturing wood floors; manufacturing wood mouldings; manufacturing wood furniture components; manufacturing wood stairway components; manufacturing wood cabinet doors	4.26	3.92	0.3882	0.3929	0.3850	1.0028	1.0028
	This unit refers to:							
	the manufacture of solid wood panels;							
	the manufacture of wood floors;							
	the manufacture of wood mouldings;							
	the manufacture of wood furniture components;							
	the manufacture of wood stairway components;							













Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2015	2016	2017	2014	2015	2016
	structure. Integrated furnishings refer to a set of products generally installed permanently and arranged to complement or to create a décor such as cabinets, counters, storage cabinets or display racks, as well as the accompanying mouldings or other decorative elements made of wood. An employer who engages in an activity referred to under this unit and in the manufacture of furniture made of wood or having a wood structure is classified in this unit for these activities. This unit does not refer to: . the installation of manufactured products.								
18070	Mass producing furniture or furniture frames made of wood or having a wood structure; manufacturing mattresses or box springs This unit refers to: . the mass production of furniture or furniture frames made of wood or having a wood structure; . the manufacture of mattresses or box springs.	2.44	2.14	0.2063	0.2372	0.2103	0.6129	0.6129	0.6129
19010	Manufacturing, installation of commercial signs or exhibition stands This unit refers to: . the manufacture and installation of commercial signs; . the manufacture and installation of exhibition stands.	4.68	4.33	0.2759	0.2863	0.2079	1.1200	1.1200	1.1200



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2015	2016	2017	2014	2015
.	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	
				2015	2016	2017	2014	2015
	the manufacture in the plant or workshop of wood frame house panels when the employer manufactures roof trusses, joists or rafters made of wood.							
	This unit does not refer to:							
	the installation of manufactured products.							
	An employer classified under this unit can also be classified in exceptional units 34410, 90010 and 90020.							
34200	Manufacturing paper pulp; manufacturing paper and paperboard; manufacturing wood fibre boards	1.53	1.26	0.1056	0.1075	0.0807	0.3096	0.3096
	This unit refers to:							
	the manufacture of paper pulp;							
	the manufacture of paper, paperboard, felt paper;							
	the manufacture of wood fibre insulation boards.							
	This unit also refers to:							
	the manufacture of cores for paper rolls for its own purposes;							
	the production of electricity for its own purposes;							
	the manufacture of chemicals for its own purposes.							
	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:							



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2015	2016	2017	2014	2015	2016
.	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		
				2015	2016	2017	2014	2015	2016
Exceptional unit 34410	<p>exceptional units 34410, 90010 and 90020.</p> <p>Transportation</p> <p>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.</p> <p>This unit also includes the loading of wood performed by the truck driver where it is performed during transportation activities.</p>	5.46	5.09	0.2112	0.3407	0.3298	0.7670	0.7670	0.7670
35010	<p>Manufacturing freestone products</p> <p>This unit refers to:</p> <ul style="list-style-type: none"> <li>the manufacture of freestone products such as grave monuments, furniture, slabs or curbs.</li> </ul> <p>Freestone refers to such stones as granite, marble or slate.</p> <p>This unit also refers to:</p> <ul style="list-style-type: none"> <li>the cutting, grinding, shaping or finishing of freestone.</li> </ul> <p>This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:</p> <ul style="list-style-type: none"> <li>stone engraving.</li> </ul>	5.15	4.79	0.3958	0.4301	0.2694	1.1342	1.1342	1.1342

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2015	2016	2017	2014	2015	2016
	This unit does not refer to:								
	the installation referred to under units 80030 to 80250.								
35020	Manufacturing ready-mixed concrete; manufacturing asphalt	4.44	4.09	0.2250	0.2344	0.2131	1.0695	1.0695	1.0695
	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	4.19	3.85	0.3462	0.3884	0.3435	1.0835	1.0835	1.0835
	This unit refers to:								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2015	2016	2017	2014	2015
.	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	2.86	2.56	0.2896	0.3085	0.1813	0.7735	0.7735
	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, foresting, 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		
				2015	2016	2017	2014	2015	2016
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"> <li>· sheet metal work by mechanical processes such as : moulding, die stamping, stamping and cutting to manufacture products other than machines or equipment;</li> <li>· the use of dies to transform a piece of metal, in particular to lengthen it, crush it or drill it;</li> <li>· the heat-assisted forging of metal parts other than machines or equipment;</li> <li>· the manufacture by machining of metal parts other than machines or equipment.</li> </ul> <p>This unit also refers to:</p> <ul style="list-style-type: none"> <li>· the manufacture of screws, nuts, bolts and rivets;</li> <li>· the manufacture of metal powder products including sintering operations;</li> <li>· the manufacture by machining of aircraft parts;</li> <li>· the manufacture and refurbishing of jacks;</li> <li>· the manufacture of industrial moulds and dies by machining;</li> <li>· the manufacture of ball bearings, roller bearings and needle bearings;</li> <li>· 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"> <li>· the disassembly of used parts and their refurbishing, in</li> </ul> </li> </ul>	2.30	2.00	0.1820	0.1896	0.1644	0.5078	0.5078	0.5078



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2015	2016	2017	2014	2015	2016
36060	Manufacturing metal wire products	3.27	2.96	0.3618	0.3333	0.3233	0.7751	0.7751	0.7751
	This unit refers to:								
	<ul style="list-style-type: none"> <li>· 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;</li> <li>· the insulation of electric or communication wires and cables, when the metal wire or optical fibre is not produced in the same building;</li> <li>· the manufacture of products such as cables, springs, nails, fences made out of wire or metal rods that are not produced in the same building;</li> <li>· the manufacture of metal wire furniture.</li> </ul>								
	This unit also refers to:								
	<ul style="list-style-type: none"> <li>· the manufacture of reinforcement mesh;</li> <li>· the operation of a bending yard elsewhere than on the work site or on the job.</li> </ul>								
	This unit does not refer to:								
	<ul style="list-style-type: none"> <li>· the manufacture of wire or metal rod products by machining or forging;</li> <li>· the installation referred to under units 80030, 80100 and 80170.</li> </ul>								
	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		
				2015	2016	2017	2014	2015	2016
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"> <li>. the manufacture of metal doors with or without windowpanes and windows such as: <ul style="list-style-type: none"> <li>. residential doors and windows;</li> <li>. doors and windows for office buildings, commercial, industrial or institutional establishments;</li> <li>. patio-doors;</li> <li>. folding doors and gates for commercial and public buildings;</li> <li>. doors and windows for transportation equipment;</li> </ul> </li> <li>. the manufacture of the following products when they are made out of metal : sills, door and window frames, screens, mouldings and trims;</li> <li>. the assembly of screens;</li> <li>. the manufacture of shopwindows, wall curtains, skylights, venting windows, solariums, atria, bus shelters and gatehouses;</li> <li>. the manufacture of metal hothouses;</li> <li>. the manufacture of metal garage doors, metal hangar doors,</li> </ul>	3.88	3.55	0.3743	0.3293	0.3123	1.0480	1.0480	1.0480













Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2015	2016	2017	2014	2015	2016
.	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	3.79	3.46	0.3398	0.2956	0.2619	0.8313	0.8313	0.8313



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2015	2016	2014	2015
	This unit does not refer to:						
	. the manufacture of cast iron boilers;						
	. the installation referred to under units 80080, 80140 and 80250;						
	. the manufacture of products on the work site or on the job;						
	. the manufacture in a foundry of products referred to under this unit.						
36120	Manufacturing heating, ventilation, air conditioning and refrigeration equipment; manufacturing home appliances; manufacturing or assembling electric lighting fittings; manufacturing pumps and compressors	2.58	2.28	0.1597	0.1948	0.1720	0.4540
	This unit refers to:						
	. the manufacture of heating equipment, such as:						
	. unit heaters;						
	. solar energy heaters;						
	. burners;						
	. water heaters;						
	. furnaces;						
	. electric radiators;						
	. heat pumps;						
	. metal fireplaces;						
	. wood stoves;						
	. the manufacture of ventilation equipment, such as:						
	. commercial and industrial exhaust fans;						
	. household fans;						
	. air-air heat exchangers;						



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2015	2016	2017	2014	2015	2016
.	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	1.51	1.24	0.1425	0.1521	0.1381	0.3148	0.3148	0.3148





Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2015	2016	2017	2014	2015
.	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	1.96	1.68	0.1488	0.1211	0.0858	0.4046	0.4046
.	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	
				2015	2016	2017	2014	2015
	This unit also refers to:							
	. the manufacture of battery chargers;							
	. the assembly of traffic lights;							
	. the manufacture of auditory prostheses;							
	. the manufacture of optic fibre.							
	This unit does not refer to:							
	. the installation referred to under units 69960 and 80030 to 80250;							
	. the manufacture of machines, devices or equipment controlled by a device or system, the manufacturing of which is referred to under this unit;							
	. the manufacture in the foundry of products referred to in this unit.							
36160	Manufacturing aircraft	1.10	0.84	0.0755	0.0804	0.0680	0.2461	0.2461
	This unit refers to:							
	. the manufacture of aircraft.							
	This unit also refers to:							
	. the manufacture of the following parts for aircraft : ailerons, wings, landing gear, fuselage, gas turbines;							
	. the manufacture and overhauling of aircraft engines;							
	. major modifications to aircraft systems or equipment;							
	. mechanical maintenance and refurbishing of aircraft when							















Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2015	2016	2017	2014	2015	2016
54010	casting of non-ferrous metal parts and in an activity referred to under unit 36310 or unit 36320 is classified in this unit for these activities.  Trading in or renting indoor or outdoor furniture for the home, the office, or commercial, industrial or institutional establishments; trading in antique furniture; trading in or renting big home appliances; trading in, renting or repairing audio and video equipment; repairing small or big home appliances  This unit refers to: <ul style="list-style-type: none"> <li>. the trade in or rental of indoor or outdoor furniture for the home, the office, or commercial, industrial or institutional establishments;</li> <li>. the trade in antique furniture;</li> <li>. the trade in or rental of big home appliances, such as : <ul style="list-style-type: none"> <li>. freezers;</li> <li>. stoves;</li> <li>. dishwashers;</li> <li>. washers and dryers;</li> <li>. refrigerators;</li> </ul> </li> <li>. the trade in, rental or repair of audio and video equipment;</li> <li>. the repair of small or big home appliances.</li> </ul> This unit also refers to: <ul style="list-style-type: none"> <li>. the trade in, rental or repair of stage lighting and public address equipment;</li> <li>. the trade in, rental or repair of vending machines offering food products, toys or cigarettes;</li> </ul>	2.41	2.12	0.1345	0.1662	0.1493	0.5795	0.5795	0.5795



























Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2015	2016	2017	2014	2015	2016
	<p>This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:</p> <ul style="list-style-type: none"> <li>. the trade in trees, bushes, plants or flowers.</li> </ul> <p>Retail trade refers to mainly selling goods to consumers for personal or home use.</p> <p>This unit does not refer to:</p> <ul style="list-style-type: none"> <li>. a photography service or a film printing and development service;</li> <li>. pet grooming or boarding services;</li> <li>. the activities referred to in unit 54350;</li> <li>. the retailing of gasoline or diesel fuel;</li> <li>. the cutting, making, preparation or processing of food stuffs intended for sale.</li> </ul> <p>This unit also refers to the printing by transfer or by using specialized printers when it is done by workers of an employer as part of the carrying out by this employer of the trade in a variety of promotional items.</p>								
54060	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	0.99	0.0706	0.0774	0.0855	0.2717	0.2717	0.2717





Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2015	2016	2017	2014	2015
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	2.30	2.01	0.1921	0.2134	0.1909	0.5632	0.5632
	This unit refers to:							
	<ul style="list-style-type: none"> <li>. 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"> <li>. wood or other building materials;</li> <li>. electrical supplies;</li> <li>. tools;</li> <li>. paint and wallpaper;</li> <li>. plumbing;</li> <li>. doors and windows;</li> <li>. hardware articles;</li> <li>. floor covering;</li> <li>. sanitary fixtures;</li> <li>. heating and air conditioning equipment;</li> </ul> </li> <li>. the trade in wood, such as : <ul style="list-style-type: none"> <li>. rough or planed timber;</li> <li>. plywood;</li> <li>. wood or wood fibre panels;</li> </ul> </li> <li>. the trade in building materials, such as : <ul style="list-style-type: none"> <li>. bricks;</li> <li>. flagstones;</li> <li>. gravel;</li> <li>. insulation;</li> </ul> </li> </ul>							



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2015	2016	2017	2014	2015
	interior decorating design service.							
	This unit does not refer to:							
	the trade in shreds, chips or sawdust;							
	the installation of products sold when it is referred to in units 80030 to 80250;							
	landscaping work;							
	the repair of wood pallets.							
	The employer who engages both in the trade of trees, shrubs, plants or flowers, including florists, and in the trade in gift articles referred to in unit 54060 is classified in this unit for these activities.							
54080	Trading, renting or repairing snowmobiles, personal watercraft, recreational all-terrain vehicles, motorcycles, motorized golf carts or scooters; trading or renting travel trailers, camping trailers, park trailers, worksite trailers, fifth wheel trailers or camper bodies; trading, renting or doing mechanical repairs on boats with a motor; trading, renting or repairing machines and equipment for outdoor household maintenance work or landscaping work; trading, renting or repairing power tools; rental centre offering machines and equipment for outdoor household maintenance work or landscaping work or tools	2.40	2.10	0.1225	0.1292	0.1277	0.5490	0.5490
	This unit refers to:							
	the trade in, rental or repair of snowmobiles, personal watercraft, recreational all-terrain vehicles, motorcycles, motorized golf carts or scooters;							
	the trade in or rental of travel trailers, camping trailers, park							







Unit Number	Unit Title	General Rate			Special Rate			First-level experience ratio			Second-level experience ratio		
		2015	2016	2017	2014	2015	2016	2015	2016	2017	2014	2015	2016
.	the trade in propane gas;												
.	the trade in accessories for power tools, such as : - grinders; - abrasives; - blades; - drill bits.												
	<p>This unit also refers to the rental of the following equipment when it is done by the workers of an employer as part of the activity of renting a variety of machines and equipment for outdoor household maintenance work or landscaping or tools:</p> <ul style="list-style-type: none"> <li>. welding equipment;</li> <li>. generators or compressors;</li> <li>. tow-hoes;</li> <li>. scaffolding;</li> <li>. mobile elevating platforms.</li> </ul> <p>This unit does not refer to:</p> <ul style="list-style-type: none"> <li>. the installation of scaffolding or big tops;</li> <li>. the rental of motor boats or sailboats with the services of a captain;</li> <li>. the rental of snowmobiles, personal watercraft, recreational all-terrain vehicles, motorcycles or non-motorized boats with a guide service;</li> <li>. the operation of a trailer park;</li> <li>. the installation of road safety equipment or material.</li> </ul>												

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2015	2016	2017	2014	2015
54090	Trading in connection or communication devices, electric or electronic parts or components; trading in measurement, calibration or control instruments; trading in sanitary appliances; trading in heating equipment; trading in woodstoves or prefabricated fireplaces; trading in air conditioning equipment	1.43	1.17	0.0760	0.0716	0.0614	0.2848	0.2848
	This unit refers to:							
	the trade in connection or communication devices, electric or electronic parts or components, such as :							
	switches;							
	chips or microprocessors;							
	printed circuit boards;							
	connectors or other connection elements;							
	semi-conductors;							
	electric fuses;							
	breakers;							
	electric light bulbs;							
	the trade in measurement, calibration or control instruments, such as :							
	water metres;							
	gages;							
	thermostats;							
	the trade in sanitary appliances, such as :							
	bathtubs;							
	toilet bowls and tanks;							
	sinks;							
	urinals;							
	the trade in heating equipment, such as :							
	space-heaters;							









Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2015	2016	2017	2014	2015	2016
54210	camping, outdoor or bicycling articles or equipment and in the trade in sporting, camping, outdoor or bicycling clothing or shoes is classified in this unit for these activities. Trading in metals or alloys in primary or laminated forms; operating a metal or alloy cutting workshop This unit refers to: <ul style="list-style-type: none"> <li>. the trade in metals or alloys in primary or laminated forms, such as : <ul style="list-style-type: none"> <li>. pig;</li> <li>. ingots;</li> <li>. billets;</li> <li>. sheets;</li> </ul> </li> <li>. the operating of a metal or alloy cutting workshop.</li> </ul> This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of the trade in metals or alloys: <ul style="list-style-type: none"> <li>. the cutting of metals or alloys.</li> </ul> This unit does not refer to: <ul style="list-style-type: none"> <li>. the operation of a welding workshop;</li> <li>. the manufacture of reinforcement mesh;</li> <li>. the operation of a scrapping workshop;</li> <li>. the manufacture of metal framing members.</li> </ul>	4.14	3.80	0.2849	0.2518	0.2641	0.9890	0.9890	0.9890

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2015	2016	2017	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"> <li>. the trade in, rental or repair of farm tractors;</li> <li>. 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"> <li>. seed drills;</li> <li>. crop sprayers;</li> <li>. combine reaper-threshers;</li> <li>. planting machines;</li> <li>. reaping machines;</li> <li>. bailing machines;</li> </ul> </li> <li>. 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"> <li>. excavators;</li> <li>. loaders;</li> <li>. graders;</li> <li>. off-road heavy trucks;</li> <li>. vibrating steel-wheeled rollers;</li> <li>. street sweepers;</li> </ul> </li> </ul>	2.48	2.19	0.1786	0.1833	0.1452	0.5387	0.5387





Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2015	2016	2017	2014	2015
	<ul style="list-style-type: none"> <li>. hedge trimmers or edge trimmers;</li> <li>. lawn tractors;</li> <li>. the rental of tools;</li> <li>. the trade in or rental of trailers;</li> <li>. the trade in hoists or shelves;</li> <li>. the repair of containers;</li> <li>. the trade in or rental of wood pallets.</li> </ul>							
	This unit does not refer to:							
	<ul style="list-style-type: none"> <li>. the installation of scaffolding or bleachers;</li> <li>. the rental, with an operator, of farm tractors, heavy equipment, forklifts or mobile lifting devices;</li> <li>. the rental, with installation, of stationary cranes;</li> <li>. the operation of a mobile welding unit;</li> <li>. the repair of locomotives or freight cars;</li> <li>. the repair of wood pallets;</li> <li>. the operation of a body shop.</li> </ul>							
	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	1.19	0.93	0.0620	0.0439	0.0638	0.1525	0.1525





Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2015	2016	2017	2014	2015	2016
	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 that 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	2.60	2.30	0.1346	0.1703	0.1546	0.6016	0.6016	0.6016

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2015	2016	2017	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		
				2015	2016	2017	2014	2015	2016
.	the trade in, rental, maintenance or installation of equipment, such as : . burners; . furnaces or floor furnaces; . barbecues or ranges; . water heaters or heat pumps; . tanks or bottles; . the trade in fire protection equipment, such as : . 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	2.49	2.19	0.2256	0.1747	0.1573	0.8189	0.8189	0.8189











Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2015	2016	2017	2014	2015
	and the hand washing or cleaning of automobile vehicles, caravans or motorized trailers is classified in this unit for all of these activities.							
	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.							
54330	Trading, with installation or repair on automobile vehicles, of windows, tinted glass, audio or video systems, theft-security systems, electronic engine immobilizers, cruise controls, remote starters, sun roofs, air conditioning systems or vehicle management systems; operating a workshop to apply rust-proofing or paint sealant for automobiles; hand washing or cleaning service for automobile vehicles	3.32	3.00	0.1550	0.1608	0.1313	0.7182	0.7182
	This unit refers to:							
	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.							
	This unit also refers to:							
	the operation of an oil change and lubrication workshop for automobile vehicles;							



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2015	2016	2017	2014	2015
	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 plant.							
	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	3.97	3.64	0.2895	0.2842	0.2454	0.9311	0.9311











Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2015	2016	2017	2014	2015
	This unit does not refer to:							
	the bottling of water.							
54420	Grocery store; butcher shop; fish shop; retail trade in fruit or vegetables	2.22	1.93	0.1977	0.2210	0.2010	0.5901	0.5901
	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	
				2015	2016	2017	2014	2015
	of an employer as part of the operation by this employer of a retail trade in ready-made dishes or a retail trade in cold meats, country style pâtés, cretons, terrines or other similar products:							
	· the cooking of dough for pastry or bakery products.							
	Retail trade refers to mainly selling goods to consumers for personal or home use.							
	An employer who engages in the same building in the retail trade in cold meats, country style pâtés, cretons, terrines or other similar products and the retail trade in cheese is classified in this unit for these activities.							
	An employer who operates a convenience store and engages in the retail trade of fresh meat there is classified in this unit for these activities.							
54430	Convenience store; retail trade in beverages, whether alcoholic or non-alcoholic; trading in gasoline or diesel fuel at the pump	1.76	1.48	0.1475	0.1554	0.1531	0.4756	0.4756
	This unit refers to:							
	· the operation of a convenience store;							
	· the retail trade in beverages, both alcoholic and non-alcoholic;							
	· the trade in gasoline or diesel fuel at the pump.							
	This unit also refers to:							
	· the retail trade in water;							
	· the retail trade in tobacco products;							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2015	2016	2017	2014	2015
.	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		
				2015	2016	2017	2014	2015	2016
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"> <li>the trade in body hygiene and care products, for human or animal use, such as: <ul style="list-style-type: none"> <li>cosmetics;</li> <li>toothpastes;</li> <li>lotions;</li> <li>perfumes;</li> <li>hair products;</li> <li>soaps;</li> </ul> </li> <li>the wholesale trade in prescription or over-the-counter drugs, for human or animal use, such as: <ul style="list-style-type: none"> <li>analgesics;</li> <li>anesthetics;</li> <li>antibiotics;</li> <li>anti-inflammatory;</li> <li>antiseptics;</li> <li>hormones;</li> </ul> </li> <li>the operation of a drugstore.</li> </ul> <p>This unit also refers to:</p> <ul style="list-style-type: none"> <li>the trade in nutraceutical products such as: <ul style="list-style-type: none"> <li>black radish vials;</li> <li>probiotic yoghourt capsules;</li> <li>lycopen capsules;</li> </ul> </li> </ul>	0.95	0.69	0.0517	0.0571	0.0573	0.1728	0.1728	0.1728

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2015	2016	2017	2014	2015	2016
.	the trade in vitamins and dietary minerals;								
.	the trade in therapeutic substances such as:								
.	homeopathic remedies;								
.	phytotherapy products;								
.	the trade in or leasing of orthoses such as:								
.	crutches;								
.	cervical collars;								
.	wheelchairs;								
.	lumbar supports;								
.	the operation of a postal outlet;								
.	clothing depot service;								
.	the trade in bus and sightseeing bus tickets.								
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to in this unit:								
.	the trade in functional foods such as:								
.	soya beverages;								
.	margarines enriched with phytosterols;								
.	the trade in shoes;								
.	the repair of orthoses.								
	Wholesale trade refers to the trade in goods for resale or for commercial, industrial, institutional or professional use.								
	An employer who operates a postal outlet or a clothing depot service or who engages in the trade in bus or sightseeing bus tickets and another activity is classified for these activities in the unit that refers to this other activity.								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2015	2016	2017	2014	2015	2016
55010	Air transportation; services related to air transportation	2.34	2.05	0.2096	0.1828	0.1760	0.5924	0.5924	0.5924
	This unit refers to:								
	the transportation by air of persons or merchandise, such as:								
	·	air transportation whether or not according to a fixed schedule;							
	·	transportation of letters, documents or parcels by air;							
	·	tourism or recreational air transportation;							
	·	air ambulances;							
	·	services related to air transportation, such as :							
	·	operating an airport;							
	·	aircraft rentals;							
	·	loading and unloading of aircraft;							
	·	aircraft inspection and maintenance other than aircraft mechanics;							
	·	mechanical maintenance and refurbishing of aircraft when done by an air carrier;							
	·	passenger transfer service;							
	·	replenishing;							
	·	reception and baggage transfer service;							
	·	air traffic controller service;							
	·	de-icing of planes.							
	This unit also refers to:								
	·	spreading and dispersing of products by air;							
	·	aerial surveillance;							
	·	aerial surveying;							
	·	aerial photography and mapping;							











Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2015	2016	2017	2014	2015	2016
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"> <li>. the moving of used goods by truck.</li> </ul> <p>This unit also refers to:</p> <ul style="list-style-type: none"> <li>. the transport of works of art by truck;</li> <li>. the moving of used institutional or commercial material by truck;</li> <li>. the moving of institutional or commercial furniture including the assembly and disassembly of this furniture;</li> <li>. the hiring of the services of movers or material handlers within the context of the activities referred to under this unit.</li> </ul> <p>This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:</p> <ul style="list-style-type: none"> <li>. mechanical maintenance;</li> <li>. storage services;</li> <li>. packing and unpacking.</li> </ul>	14.64	14.03	0.8257	0.7027	0.6841	3.8447	3.8447	3.8447
55070	Transport by dump truck; snow removal	5.09	4.73	0.2459	0.2290	0.2333	1.1809	1.1809	1.1809

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2015	2016	2017	2014	2015
	This unit refers to:							
	. transport by dump truck;							
	. snow removal using a vehicle.							
	This unit also refers to:							
	. spreading ice melters and abrasives;							
	. transporting by the Roll off container system, with or without the rental of the related containers.							
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:							
	. mechanical maintenance;							
	. storage services.							
	The employer classified under this unit for the dump truck transport activity cannot also be classified under unit 13140 except where at least one of his workers only performs tasks related to the activities referred to under this latter unit.							
55080	Storage services; wrapping, packaging, boxing, labeling and label changing services	3.20	2.88	0.2922	0.2926	0.2595	0.8490	0.8490
	This unit refers to:							
	. the storage of miscellaneous merchandise;							
	. refrigerated storage;							















Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2015	2016	2017	2014	2015
	. the operation of a golf practice course;							
	. restaurant or bar service;							
	. instruction service;							
	. the sale, rental, maintenance or repair of sports equipment;							
	. the rental of rooms.							
	This unit does not refer to:							
	. accommodation services.							
57040	Downhill or cross-country ski centre	4.17	3.83	0.3888	0.5745	0.3415	1.2128	1.2128
	This unit refers to:							
	. the operation of a downhill ski centre;							
	. the operation of a cross-country ski centre.							
	This unit also refers to:							
	. the operation of a snowmobiling club;							
	. the operation of an ATV club;							
	. the operation of snow slides;							
	. the operation of a traveling circus with a big top;							
	. the operation of a traveling amusement park.							
	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:							
	. restaurant or bar service;							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2015	2016	2017	2014	2015
	<ul style="list-style-type: none"> <li>. instruction service;</li> <li>. the sale, rental, maintenance or repair of sports equipment;</li> <li>. the rental of rooms.</li> </ul>							
	This unit does not refer to:							
	. accommodation services.							
58010	Services related to the environment	4.88	4.52	0.2776	0.2402	0.2174	1.0843	1.0843
	This unit refers to:							
	<ul style="list-style-type: none"> <li>. the operation of a sanitary landfill site;</li> <li>. the operation of a garbage incinerator;</li> <li>. pumping service carried out by means of a vacuum truck such as emptying septic tanks, sumps or tanks;</li> <li>. sewer network cleaning service;</li> <li>. service to clean surfaces contaminated by hazardous materials;</li> <li>. 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;</li> <li>. 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);</li> <li>. soil decontamination service;</li> <li>. rental service with maintenance of portable chemical toilets.</li> </ul>							
	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	
				2015	2016	2017	2014	2015
	explosive, gaseous, inflammable, toxic, radioactive, corrosive, combustible or leachable.							
	This unit also refers to:							
	· the operation of a snow dump.							
58020	Garbage collection services; recyclable materials and objects collection services; chimney sweeping service	8.86	8.40	0.6255	0.7554	0.4780	2.3599	2.3599
	This unit refers to:							
	· a garbage collection service;							
	· collection service for recyclable materials such as paper, plastic, glass, cardboard, clothing, textiles or metal;							
	· collection service for compost material such as grass or dead leaves;							
	· collection service for old tires;							
	· collection service for fats or meats that are unfit for human consumption such as animal carcasses, bones, marrow or fat;							
	· chimney sweeping service.							
	This unit also refers to:							
	· the hiring of services of personnel carried out within the context of activities referred to under this unit.							
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2015	2016	2017	2014	2015	2016
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"> <li>the activities carried out by provincial detention services.</li> </ul>	2.43	2.13	0.1624	0.2337	0.1958	0.7485	0.7485	0.7485
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"> <li>the activities carried out by services of the Provincial Administration such as departments, agencies or the Sûreté du Québec.</li> </ul> <p>This unit also refers to:</p> <ul style="list-style-type: none"> <li>the activities carried out by a metropolitan community or a regional county municipality when the employer only performs activities of an administrative nature;</li> <li>the activities carried out by the persons referred to in subsection 3 of section 11 of the Act.</li> </ul> <p>This unit does not refer to:</p> <ul style="list-style-type: none"> <li>the activities referred to by another unit when they are carried out by services of the provincial administration.</li> </ul>	0.56	0.31	0.0235	0.0262	0.0233	0.0725	0.0725	0.0725



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2015	2016	2017	2014	2015	2016
58050	Job creation assistance programs	0.91	0.65	0.0423	0.0380	0.0439	0.1492	0.1492	0.1492
	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	1.20	0.94	0.0977	0.0827	0.0908	0.2405	0.2405	0.2405
	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	1.92	1.63	0.1654	0.1573	0.1468	0.4476	0.4476	0.4476
	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	
				2015	2016	2017	2014	2015
	<ul style="list-style-type: none"> <li>. the operation of an energy transmission or distribution network such as electricity or natural gas.</li> </ul> <p>This unit also refers to:</p> <ul style="list-style-type: none"> <li>. steam production and distribution;</li> <li>. the operation of an aqueduct network.</li> </ul> <p>This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to in this unit:</p> <ul style="list-style-type: none"> <li>. the connecting of customers to the energy distribution network;</li> <li>. the maintenance and repair of the energy transmission or distribution network;</li> <li>. the trade in or rental of heating equipment.</li> </ul> <p>This unit does not refer to:</p> <ul style="list-style-type: none"> <li>. the operation of a water filtration plant.</li> </ul>	1.68	1.40	0.0727	0.0865	0.0679	0.4199	0.4199
59010	<ul style="list-style-type: none"> <li>. Barbershop/hairdresser; beauty salon; epilation clinic; operation of a funeral parlor; operation of a crematorium; operation of a columbarium</li> </ul> <p>This unit refers to:</p> <ul style="list-style-type: none"> <li>. the operation of a barbershop or hairdresser;</li> <li>. the operation of a beauty salon;</li> <li>. the operation of an epilation clinic;</li> <li>. the operation of a funeral parlor;</li> </ul>							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2015	2016	2017	2014	2015
.	the operation of a crematorium; the operation of a columbarium.							
.	This unit also refers to: 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.							
.	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: the trade in grave monuments, urns and coffins.							
59020	General and specialized hospital centre; psychiatric hospital centre; local community service centre; rehabilitation centre for persons with a physical impairment	1.19	0.92	0.1061	0.1178	0.1041	0.2886	0.2886
.	This unit refers to: 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.							



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2015	2016	2017	2014	2015
59030	Residential and long-term care centre	2.44	2.15	0.2538	0.3020	0.2646	0.7236	0.7236
	This unit refers to:							
	. the operation of a residential and long-term care centre.							
	This unit also refers to:							
	. the operation of a palliative care centre;							
	. the operation of a convalescence centre.							
59040	Retirement home offering personal assistance; personal assistance services; leasing of the services of orderlies	5.24	4.87	0.4144	0.4862	0.4385	1.6814	1.6814
	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		
				2015	2016	2017	2014	2015	2016
.	physical disabilities, regardless of their mental condition; the operation of a home for persons with physical disabilities.								
.	This unit also refers to the following services when they are provided to a beneficiary by an employer who also offers the beneficiary personal assistance services in the home:								
.	accompanying the person during travel;								
.	going shopping in grocery and other stores;								
.	the preparation of meals;								
.	friendship visits.								
.	An employer who engages, in the same building, in an activity referred to under this unit and in one or more of the following activities is classified in this unit for these activities:								
.	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	2.24	1.95	0.1766	0.1698	0.1506	0.5645	0.5645	0.5645





Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2015	2016	2017	2014	2015	2016
59060	Ambulance service	4.90	4.54	0.4105	0.3795	0.3815	1.0767	1.0767	1.0767
	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	0.80	0.54	0.0350	0.0373	0.0321	0.1348	0.1348	0.1348
	This unit refers to:								
	. the practice of medicine by professionals such as:								
	. dermatologists;								
	. gynecologists;								
	. general practitioners;								
	. ophthalmologists;								
	. prosthetist-orthotists;								
	. pediatricians;								
	. psychiatrists;								
	. consultation services in the health or social services field by professionals such as:								
	. homeopaths;								
	. nutritionists;								
	. psychologists;								
	. social workers;								
	. physical treatment services offered by professionals such as:								
	. acupuncturists;								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2015	2016	2017	2014	2015	2016
.	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	
				2015	2016	2017	2014	2015
59080	Practicing dentistry; practicing veterinary medicine	1.60	1.32	0.0620	0.0623	0.0580	0.3282	0.3282
	This unit refers to:							
	<ul style="list-style-type: none"> <li>. the practice of dentistry by professionals such as :               <ul style="list-style-type: none"> <li>. dental surgeons;</li> <li>. dentists;</li> <li>. orthodontists;</li> <li>. periodontists;</li> </ul> </li> <li>. the practice of veterinary medicine.</li> </ul>							
	This unit also refers to:							
	<ul style="list-style-type: none"> <li>. the operation of a clinic offering the services of professionals referred to under this unit;</li> <li>. animal artificial insemination services;</li> <li>. the manufacture of dental prostheses;</li> <li>. the manufacture of orthodontic appliances;</li> <li>. the manufacture of ocular prostheses.</li> </ul>							
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:							
	<ul style="list-style-type: none"> <li>. pet grooming services;</li> <li>. animal boarding services;</li> <li>. the trade in animal food.</li> </ul>							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2015	2016	2017	2014	2015
	This unit does not refer to:							
	the breeding of animals.							
59090	Childcare centre; day care centre; nursery school	3.17	2.86	0.2475	0.2655	0.2703	0.9298	0.9298
	This unit refers to:							
	the operation of a childcare centre;							
	the operation of a day care centre;							
	the operation of a nursery school.							
	This unit also refers to:							
	the operation of a stop-over centre;							
	the operation of a family day care service;							
	the supervision of family day care services;							
	kindergarten teaching services.							
	This unit does not refer to:							
	school transportation.							
59100	Social economy enterprise providing domestic assistance	4.29	3.95	0.4964	0.5852	0.5055	1.3501	1.3501
	This unit refers to:							
	the activities carried out by a social economy enterprise providing domestic assistance whether or not as part of a financial exemption program for domestic assistance services.							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2015	2016	2017	2014	2015	2016
59110	Help centre for persons in difficulty; employment assistance centre; help centre for families; help centre for consumers	1.18	0.92	0.0611	0.0565	0.0557	0.2772	0.2772	0.2772
	This unit refers to:								
	<ul style="list-style-type: none"> <li>. the operation of a help centre for persons in difficulty such as : <ul style="list-style-type: none"> <li>. seniors;</li> <li>. the disabled;</li> <li>. immigrants;</li> <li>. persons with a drug addiction;</li> <li>. victims of violence;</li> </ul> </li> <li>. the operation of an employment assistance centre offering services such as: <ul style="list-style-type: none"> <li>. help in looking for a job;</li> <li>. job readiness training;</li> <li>. supervision of on-the-job training;</li> </ul> </li> <li>. the operation of a help centre for families;</li> <li>. the operation of a help centre for consumers.</li> </ul>								
	This unit also refers to:								
	<ul style="list-style-type: none"> <li>. coaching services for persons facing situations such as: <ul style="list-style-type: none"> <li>. adoption;</li> <li>. death;</li> <li>. financial difficulties;</li> <li>. divorce;</li> <li>. pregnancy or nursing;</li> <li>. illness;</li> </ul> </li> <li>. the operation of a youth centre;</li> <li>. the operation of a community kitchen;</li> </ul>								









Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2015	2016	2017	2014	2015	2016
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"> <li>the activities carried out by a rehabilitation centre for persons suffering from alcoholism or other problems of addiction;</li> <li>the activities carried out by a rehabilitation centre for mentally impaired persons or persons with a persuasive development disorder.</li> </ul> This unit does not refer to the accommodation of persons carried out by an employer referred to under this unit.	1.23	0.97	0.1237	0.1203	0.1011	0.3335	0.3335	0.3335
59150	Retirement home not offering personal assistance  This unit refers to: <ul style="list-style-type: none"> <li>the operation of a retirement home not offering personal assistance.</li> </ul>	4.03	3.70	0.2900	0.3527	0.2949	1.1845	1.1845	1.1845
60100	Primary, secondary or vocational instruction  This unit refers to: <ul style="list-style-type: none"> <li>primary, secondary or vocational instruction services.</li> </ul>	0.89	0.64	0.0592	0.0661	0.0632	0.1968	0.1968	0.1968









Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2015	2016	2017	2014	2015	2016
65100	Bank, savings and credit union; insurance company; public insurance or pension organization  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.	0.51	0.26	0.0133	0.0124	0.0099	0.0508	0.0508	0.0508
65110	Brokerage firm; professional services firm; firm offering administrative support services  This unit refers to: . the operation of a brokerage firm in such fields as: . real estate; . insurance; . mortgages; . securities; . transportation; . customs; . merchandise;	0.47	0.22	0.0075	0.0077	0.0078	0.0318	0.0318	0.0318



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2015	2016	2017	2014	2015	2016
	<ul style="list-style-type: none"> <li>. the operation of a cheque cashing agency;</li> <li>. the operation of a business that designs or develops software or software packages;</li> <li>. the operation of a private firm that issues licence plates.</li> </ul> <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"> <li>. the transport or storage of merchandise.</li> </ul>								
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"> <li>. the operation of a traditional or wireless telecommunications network;</li> <li>. the operation of a radio station;</li> <li>. the operation of an advertising agency;</li> <li>. the operation of a survey firm;</li> <li>. the operation of a marketing agency;</li> <li>. the operation of a public relations agency;</li> <li>. the operation of a business that publishes documents such as newspapers, periodicals, books or records;</li> <li>. the operation of a call centre.</li> </ul>	0.51	0.26	0.0109	0.0125	0.0122	0.0517	0.0517	0.0517



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2015	2016	2017	2014	2015	2016
	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	0.67	0.42	0.0244	0.0270	0.0214	0.0843	0.0843	0.0843

This unit refers to:







Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2015	2016	2017	2014	2015	2016
	<ul style="list-style-type: none"> <li>. the manufacturing of road safety equipment or material;</li> <li>. the transportation, storage and handling of road safety equipment or material.</li> </ul> <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"> <li>. associations of businesses, of institutions or of organizations such as:               <ul style="list-style-type: none"> <li>. boards of trade;</li> <li>. associations of public or parapublic institutions;</li> <li>. associations of manufacturers;</li> </ul> </li> <li>. union organizations;</li> <li>. hiring out of the services of office workers such as receptionists, secretaries, administrative assistants, accountants, administration technicians, computer technicians.</li> </ul> <p>This unit also refers to:</p> <ul style="list-style-type: none"> <li>. 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;</li> <li>. the hiring out of the services of scientific or technical personnel such as laboratory technicians, designers, engineers;</li> </ul>	0.72	0.47	0.0241	0.0239	0.0227	0.0965	0.0965	0.0965

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2015	2016	2017	2014	2015	2016
.	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		
				2015	2016	2017	2014	2015	2016
67110	Hiring out of the services of warehouse, workshop or factory personnel	6.41	6.01	0.5421	0.5907	0.4724	1.8186	1.8186	1.8186
	This unit refers to:								
	the hiring out of the services of warehouse, workshop or factory personnel:								
	. forklift operators;								
	. material handlers;								
	. day labourers;								
	. labourers;								
	. assemblers;								
	. stationary machinery operators;								
	. welders;								
	. machinists or millwrights.								
	This unit also refers to:								
	. 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	5.69	5.31	0.4244	0.4188	0.4189	1.4140	1.4140	1.4140

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2015	2016	2017	2014	2015
68010	Restaurant, fast food counter, drinking establishment	1.81	1.53	0.1376	0.1364	0.1271	0.4498	0.4498
	This unit refers to:							
	<ul style="list-style-type: none"> <li>· the operation of a restaurant where the serving of alcoholic beverages is only offered when a meal is eaten or is not authorized;</li> <li>· the operation of a fast food counter;</li> <li>· the operation of a drinking establishment.</li> </ul>							
	This unit also refers to:							
	<ul style="list-style-type: none"> <li>· the operation of a discotheque;</li> <li>· the operation of a sugar shack;</li> <li>· the operation of a stationary dairy bar;</li> <li>· services associated with the rental of rooms with catering or alcoholic beverage services;</li> <li>· 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.</li> </ul>							
	This unit also refers to car attendant services when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit.							
	This unit does not refer to:							
	<ul style="list-style-type: none"> <li>· maple syrup production and the manufacture of maple products.</li> </ul>							









Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2015	2016	2017	2014	2015
.	the operation of a campground;							
.	the operation of a mobile home park;							
.	the operation of a camp with accommodations such as a vacation camp or nature camp;							
.	the management and upkeep of parks of the Provincial Administration.							
	This unit also refers to:							
.	the operation of an outdoor centre;							
.	the operation of a nature discovery centre;							
.	the operation of a beach when the employer also offers accommodation services on the site;							
.	the operation of a controlled harvesting zone (ZEC);							
.	river or whitewater rafting services;							
.	outdoor excursion services;							
.	the services of outdoor guides;							
.	timber scaling;							
.	marking of trees in forest;							
.	forest inventory.							
	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:							
.	services such as restaurant services, accommodations, refueling, air transportation and guides;							
.	the operation of a convenience store and the rental of equipment such as row boats, sailboats or pedal boats;							
.	the rental of cabins;							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2015	2016	2017	2014	2015
	<ul style="list-style-type: none"> <li>. the operation of a day camp;</li> <li>. the laying out of trails.</li> </ul> <p>This unit does not refer to:</p> <ul style="list-style-type: none"> <li>. the activities referred to under units 14010 to 14030, 80030 to 80200 and 80250.</li> </ul>							
68050	<p>Operation of buildings; management of buildings; dormitories for students; parking lots; rental of storage spaces without handling activities</p> <p>This unit refers to:</p> <ul style="list-style-type: none"> <li>. the operation of buildings;</li> </ul> <p>The operation of buildings refers to the management of buildings when the employer also takes care of the upkeep.</p> <ul style="list-style-type: none"> <li>. management of buildings;</li> </ul> <p>The management of buildings refers to the carrying out of administrative tasks only, such as:</p> <ul style="list-style-type: none"> <li>. the rental and marketing of dwelling units;</li> <li>. the negotiation and renewal of leases;</li> <li>. the recruitment of subcontractors;</li> <li>. the purchase of buildings for resale;</li> <li>. the operation of a dormitory for students;</li> <li>. the operation of parking lots;</li> </ul>	2.45	2.16	0.1157	0.1245	0.1121	0.5492	0.5492



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2015	2016	2017	2014	2015	2016
69960	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. Repairing, installing or maintaining production machinery; operating a mobile welding unit  This unit refers to works relating to: <ul style="list-style-type: none"> <li>. millwright works such as production machinery installation, repair, maintenance, adjustment, assembly, dismantling and handling;</li> <li>. the manufacture of templates for such machinery;</li> <li>. operating a mobile welding unit.</li> </ul> This unit does not refer to works relating to: <ul style="list-style-type: none"> <li>. millwright works other than production machinery installation, repair, maintenance, adjustment, assembly, dismantling and handling;</li> <li>. the manufacture of templates for such machinery.</li> </ul> An employer classified under this unit may also be classified under exceptional units 80020 and 90010.	4.98	4.62	0.2631	0.2720	0.2253	0.9932	0.9932	0.9932
77010	Laundry services; dry cleaning services; linen supply services with washing  This unit refers to:	4.51	4.16	0.2887	0.3646	0.2773	1.1900	1.1900	1.1900

























Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2015	2016	2017	2014	2015	2016
.	the cutting of asphalt;								
.	the crushing of concrete during alteration work;								
.	the waterproofing of concrete floors or concrete surfaces.								
.	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:								
.	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.								
.	This unit does not refer to:								
.	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.								
.	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.								
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	9.18	8.72	0.3475	0.3367	0.3065	1.7497	1.7497	1.7497

















Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2015	2016	2017	2014	2015
.	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		
				2015	2016	2017	2014	2015	2016
80170	Electrical work	3.92	3.59	0.2141	0.1621	0.1510	0.7424	0.7424	0.7424
	<p>This unit refers to work related to:</p> <ul style="list-style-type: none"> <li>. the installation, alteration, modification, repair and maintenance of electrical installations for lighting, heating and motive force purposes, including in all cases wires, cables, conduits, accessories and electrical devices that are part of the actual installation and, being related to the connection of the installation to the public or municipal utility network, which point of connection is on the wall of the building that is nearest to the public utility line;</li> <li>. the installation of lightening rods and unit heaters;</li> <li>. electrical hook-up of a building.</li> </ul> <p>This unit does not refer to:</p> <ul style="list-style-type: none"> <li>. construction work on energy distribution and transforming stations done by electrical contractors;</li> <li>. electrical work done by energy distribution and transforming station construction contractors;</li> <li>. installation work related to alarm, security, control or electronic equipment systems;</li> <li>. street lamp installation work along roads as well as traffic light installation work.</li> </ul> <p>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		
				2015	2016	2017	2014	2015	2016
80180	Sheet metal work	5.14	4.77	0.3061	0.2885	0.2548	1.0606	1.0606	1.0606

This unit refers to work related to:

sheet metal having a maximum thickness of 10 gauge (iron, copper, aluminum, stainless steel) and all metal or electrometallurgical materials, vinyl and other metal or plastic based materials, such as:

- the marking out, manufacture and installation, on the work site or on the job, of all sorts of metal objects, in sheets;
- the assembly and repair of ventilation, air conditioning and hot air heating duct systems and any conduit system to remove various materials such as chips, fumes, smoke or dust, the installation of internal insulation with respect to these systems and the installation of prefabricated devices;
- the installation of prefabricated metal objects such as shelves, lockers, screens, ceilings, fire barriers, and ceiling and wall coverings;
- the installation 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	
				2015	2016	2017	2014	2015
	This unit does not refer to work related to:							
	work related to outdoor cladding in metal sheets or clapboard of all types, installation and repair of all types of roofing;							
	preparatory and manufacturing work done in the workshop other than on the work site;							
	work related to the installation of gutters.							
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.							
80190	Installation of electronic equipment, alarm or control systems	2.70	2.40	0.2447	0.2502	0.2236	0.6660	0.6660
	This unit refers to work related to:							
	the installation, alteration, modification, repair and maintenance of intercom, cabledistribution, public address, synchronous clock, visual, aural or oral signaling, telephony, closed-circuit television, access card or surveillance systems or cabling related to these systems;							
	the installation, rebuilding, modification, repair and maintenance of computer cabling;							
	the installation, alteration, modification, repair and maintenance of electrical or pneumatic control, and instrumentation systems related to heating, air conditioning, ventilation and air removal;							
	the installation, alteration, modification, repair and maintenance of electrical systems or pneumatic control systems, quantity measurement and calibration systems on a variety of industrial production machinery;							
	the installation, alteration, modification, repair and maintenance							



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2015	2016	2017	2014	2015
	<ul style="list-style-type: none"> <li>. the testing, adjustment and stabilizing of air circulation and distribution systems;</li> <li>. the installation of metal ducts for air conditioning systems;</li> <li>. the installation, alteration, modification, repair and maintenance of instrumentation and control systems related to heating, air conditioning and ventilation.</li> </ul>							
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.							
80230	Landscaping work; installation of pools or spas	4.61	4.26	0.3255	0.3709	0.3415	1.1605	1.1605
	This unit refers to: <ul style="list-style-type: none"> <li>. landscaping work, such as : <ul style="list-style-type: none"> <li>. the installation of interlocking blocks or concrete paving blocks;</li> <li>. the installation of sod;</li> <li>. site preparation work;</li> <li>. the planting of trees and shrubs;</li> <li>. the erection of low walls, stairs, etc.;</li> <li>. the maintenance of slopes alongside roads;</li> <li>. the installation of outdoor underground pipes to water the lawn or for decorative lighting systems;</li> </ul> </li> <li>. the installation, construction or repair of pools;</li> <li>. the installation or repair of spas.</li> </ul>							
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of landscaping work:							



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2015	2016	2017	2014	2015	2016
	. 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	15.31	14.68	0.4274	0.4195	0.3403	2.6802	2.6802	2.6802
	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		
				2015	2016	2017	2014	2015	2016

as part of their duties, to do a portion of their work outside the offices of their employer.

This unit does not refer to:

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

An employer classified under this unit cannot also be classified under unit 65150 for the activity “Managing subsidiaries or branches located outside Québec (head office)” or under unit 80020.

**SCHEDULE 2**

(s. 39)

RATES PERTAINING TO THE FINANCING OF JOINT SECTOR-BASED ASSOCIATIONS  
FOR THE YEAR 2019

	<b>Rate</b>
ACTIVITY SECTORS	
The social affairs sector	0.023
The textile and knitting sector	0.090
The automobile service sector	0.068
The transportation and storage sectors	0.051
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	0.033

**SCHEDULE 3**

(ss. 40 and 41)

LUMP SUM UNDER PARAGRAPH 3 OF SECTION 310 OF THE ACT, AMOUNT UNDER SECTION 313 OF THE ACT AND RATE APPLICABLE TO THE PROTECTION OF A MEMBER OF A BOARD OF DIRECTORS FOR THE YEAR 2019

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 2019, at \$6 per trainee.

The amount referred to in section 313 of the Act is set for the year 2019 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 2019 is \$1,170.

The amount used for the calculation in section 62 for the year 2019 is \$3,510.

The amount used for the calculation in section 63 for the year 2019 is \$163,800.

**SCHEDULE 7**  
(ss. 104, 105 and 106)

**TABLE OF PREMIUMS FOR THE YEAR 2019**  
(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
13,250 and below	81.8	81.8	81.8	81.8	81.8	81.8	81.8	81.8	81.8	81.8
18,150	78.2	78.2	78.2	78.2	78.2	78.2	78.2	78.2	78.2	78.2
24,850	74.2	74.2	74.2	74.2	74.2	74.2	74.2	74.2	74.2	74.2
34,100	69.9	69.9	69.9	69.9	69.9	69.9	69.9	69.9	69.9	69.9
46,250	65.7	65.7	65.7	65.7	65.7	65.7	65.7	65.7	65.7	65.7
62,900	61.2	61.2	61.2	61.2	61.2	61.2	61.2	61.2	61.2	61.2
85,100	56.8	56.8	56.8	56.8	56.8	56.8	56.8	56.8	56.8	56.8
115,350	56.7	52.3	52.3	52.3	52.3	52.3	52.3	52.3	52.3	52.3
156,050	56.6	52.1	47.7	47.7	47.7	47.7	47.7	47.7	47.7	47.7
211,950	56.4	51.2	47.3	45.7	42.8	42.8	42.8	42.8	42.8	42.8
290,050	56.0	50.7	46.7	44.7	40.9	37.6	37.6	37.6	37.6	37.6
402,200	55.6	50.2	46.5	44.1	40.2	36.5	33.3	31.9	31.9	31.9
566,650	54.9	48.4	44.7	41.8	37.3	33.0	28.8	26.6	25.5	24.7
816,950	53.7	46.9	42.8	39.5	34.2	29.6	25.5	22.5	20.3	18.7
1,212,200	52.9	45.8	41.4	37.7	31.7	26.5	21.8	18.4	15.9	14.0
1,864,200	52.4	45.0	40.3	36.3	29.7	24.0	18.9	15.2	12.5	10.6
2,992,550	52.1	44.3	39.4	35.2	28.2	22.1	16.7	12.7	9.8	7.9
5,046,100	51.9	43.8	38.7	34.4	27.0	20.7	15.1	10.9	7.9	5.9
9,152,900	51.8	43.4	38.2	33.8	26.2	19.6	13.9	9.6	6.5	4.5
17,366,600	51.8	43.2	37.8	33.3	25.5	18.9	13.2	8.9	5.7	3.6
33,793,750 and above	51.8	43.0	37.6	33.0	25.1	18.4	12.8	8.4	5.3	3.1