



**2026**  
**Classification of Industries**  
**&**  
**Assessment Rates**

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## **Purpose of this document**

This guide lists the 2026 assessment rates for every \$100 of gross payroll. The 2026 Maximum Assessable Earnings Level is \$89,300.

## **How rate groups are determined**

The Workers Compensation Board (WCB) classifies employers into industries based on their primary business activity. Then, they further divide the industries into industry groups, based on those business activities.

Industry Groups are assigned to a rate group within their class or sector, based on their historical injury cost experience. Industry groups within the same rate group pay the same assessment rate.

The WCB bases the assessment rate on the cost of claims for the entire group. This way, employers collectively share the costs of claims within their rate group.

Some employers participate in the Experience Rating Program and their rate may differ from those in this book. For more information about the Experience Rating Program, please visit our website [wcb.pe.ca](http://wcb.pe.ca).

## **How to find your rate**

This guide contains two sections: the Industry Index, organized alphabetically, and the Assessment Rates, organized by rate group.

If you do not know your rate group, use the Industry Index. You can find your industry group, rate group, and the page number for your rate in the Assessment Rates section. Use the Assessment Rates section to find the assessment rate for your rate group. The Assessment Rates section also lists the Standard Industrial Classification (SIC) code for your industry.

The WCB will provide notification of individual assessment rates to all employers.

## **For more information**

If you have questions about employer assessments and classification, please visit [wcb.pe.ca](http://wcb.pe.ca). You can reach out to the WCB by phone at **902-368-5680** or toll-free in Atlantic Canada **1-800-237-5049**. You can also reach out by email at [safetymatters@wcb.pe.ca](mailto:safetymatters@wcb.pe.ca).

## 2026 INDUSTRY INDEX (ALPHABETICAL)

Industry Description		Industry Group	Rate Group	Page
<b>A</b>				
	Accountants	99702	101	13
	Agricultural Chemical Sales	99593	102	15
	Agricultural Product Sales	99593	102	15
	Agricultural Research and Consulting	99773	101	13
	Aircraft Engine and Equipment Repair	993211	301	20
	Airline Ground Service	99451	501	24
	Airline Service	99451	501	24
	Alcohol Sales	99521	102	14
	Ambulance Services	99863	105	19
	Amusement Facilities, Miscellaneous	99969	102	17
	Amusement Parks	99969	102	17
	Animal Grooming	99641	102	16
	Animal Shelters	99023	101	13
	Appliance Stores	99621	103	18
	Architects	99773	101	13
	Arenas / Athletic Clubs	99965	102	17
	Armoured Car Services	99457	502	24
	Art Galleries / Museums	99982	101	14
	Artificial Breeding Services	99012	201	19
	Asbestos Removal	99427	402	23
	Asphalt Plants	99412	402	23
	Auctioneering Services	99996	102	17
	Audiologists	99865	101	14
	Auto Parts and Supply Stores	99634	102	15
	Auto Race Tracks	99965	102	17
	Auto Salvage	99591	103	18
	Auto Towing	99635	104	18
	Autobody and Repair Shops	99635	104	18
	Automobile Dealerships	99631	102	15
	Automobile Glass Repair and Replacement	99635	104	18
<b>B</b>				
	Backhoeing Services / Trenching and Irrigation Systems	99421	402	23
	Bakeries	99105	302	21
	Banks	99702	101	13
	Barber Shops	99971	102	17
	Beauty and Skincare Shops	99601	102	15

<b>B</b>				
	Beauty Salons	99971	102	17
	Bee Farming	99012	201	19
	Beef Farming	99011	202	20
	Billiard Parlours / Bowling Lanes	99969	102	17
	Bingo Operations / Lottery Organizations	99969	102	17
	Blood Transfusion Service	99862	103	18
	Blueberry Farming	99015	201	19
	Boat Building (Wooden and Fiberglass)	99327	302	21
	Boat Hauling	99454	501	24
	Boiler and Equipment Maintenance	99425	401	22
	Bookkeeping and Tax Services	99702	101	13
	Bookstores / Card and Gift Shops	99641	102	15
	Bricklaying and Masonry	99423	402	23
	Bridge Operations between P.E.I. and Nova Scotia	994593	501	24
	Building Demolition	99421	402	23
	Building Services	99751	102	16
	Building Supply Dealers	99579	102	15
	Bus Services	99457	502	24
	Business and Management Consultants	99776	101	13
	Business Associations	99982	101	14
<b>C</b>				
	Cable Television Installation and Repair	99425	401	22
	Cable Television Services	99481	101	13
	Campgrounds / Trailer Parks	99913	102	16
	Car Rental Agencies	99996	102	17
	Car Washes / Car Care / Car Cleaning Services	99641	102	15
	Carpet and Flooring Installation	99427	402	23
	Carpet Cleaning / Upholstery Cleaning	99972	102	17
	Catering Services and Cafeterias	99921	102	17
	Cellular Phone Shops	99621	103	18
	Cellular Tower Construction and Maintenance	99421	402	23
	Cemetery Maintenance	99973	102	17
	Charitable Organizations	99982	101	14
	Chemical Sales	99593	102	15
	Chiropractors	99865	101	14
	Churches	99982	101	14
	Clean Oil Spills / Environmental Re-Mediation	99499	105	19
	Clothing Stores	99611	102	15
	Collection Agencies	99779	101	13
	Commercial Construction	99401	403	24
	Commercial Diving	994129	403	24

<b>C</b>				
	Commercial Printing and Copying	99281	301	20
	Community Centres	99965	102	17
	Community Colleges	99851	602	25
	Computer Sales and Service / Office Equipment Sales	99579	102	15
	Computer Training / Systems Development	99773	101	13
	Concrete Finishing	99422	401	22
	Concrete Form Rentals	99422	401	22
	Construction and Forestry Machinery, Equipment, and Supplies – Wholesale	99571	103	18
	Convents	99982	101	14
	Conveyor Belt Manufacturing	99321	302	21
	Cookware Manufacturing	99351	302	21
	Cottage Rentals	99911	102	16
	Counseling and Translation Services	99865	101	14
	Crane Services	99421	402	23
	Curling Clubs	99965	102	17
	Custom Coating of Metal Products	99351	302	21
<b>D</b>				
	Dairy Equipment Sales and Service	99571	103	18
	Dairy Farming	99011	202	20
	Deep Sea Fishing Charters	99965	102	17
	Dental Labs	99391	301	21
	Dental Offices	99865	101	14
	Department Stores	99611	102	15
	Doctor's Offices / Medical Clinics	99865	101	14
	Drafting Services	99773	101	13
	Drapery Sales	99621	103	18
	Dredging	994129	403	24
	Drive-In Theatres	99963	101	14
	Dry Cleaners	99972	102	17
	Drywall Installation	99427	402	23
<b>E</b>				
	Earthmoving, Excavation, and Site Work	99412	402	23
	Electrical Contractors	99427	402	23
	Electrical Supply Sales	99579	102	15
	Electrical Utilities and Related Operations	99491	401	22
	Electronic Stores / Electronic Computer Repairs	99621	103	18
	Elevator and Escalator Installation and Services	99425	401	22
	Employment Agencies	99771	102	16
	Engineers	99773	101	13

<b>E</b>				
	Equipment Installation	99425	401	22
	Event Planning	99982	101	14
<b>F</b>				
	Fabric Shops	99611	102	15
	Fall Protection Sales and Services	99421	402	23
	Farm Machinery Manufacturing	99321	302	21
	Farm Produce Grading / Farm Produce Packing	99013	202	20
	Fencing Installation	99421	402	23
	Ferry Services between P.E.I. and Nova Scotia	99454	501	24
	Finance Companies	99702	101	13
	Financial Services / Investment Dealers	99702	101	13
	Fish Farming	99031	201	19
	Fish Products Manufacturing	99102	302	21
	Fish Wholesalers and Buyers	99521	102	14
	Flooring Sales	99621	103	18
	Florists	99641	102	16
	Food and Dry Good Wholesalers	99521	102	14
	Food Specialty Stores / Fruit and Vegetable Stand	99601	102	15
	Foundries / Machine Shops	993081	303	22
	Fox and Mink Ranching	99012	201	19
	Frozen Fruit and Vegetable Processing	99103	301	20
	Funeral Homes	99973	102	17
	Furniture Stores	99621	103	18
<b>G</b>				
	Gas and Oil Drilling	99071	201	20
	General Construction – Residential	99401	403	24
	General Stores	99611	102	15
	Gift, Novelty, and Souvenir Stores	99641	102	16
	Glass Installation	99423	402	23
	Golf Courses	99965	102	17
	Government Financing Agency	99702	101	13
	Grain Cleaning / Grain Oil Processing	99015	201	19
	Graphic Design	99779	101	14
	Grass Cutting / Lawn Maintenance	99751	102	16
	Greenhouses	99015	201	19
	Grocery and Convenience Stores	99601	102	15
	Group Homes	99862	103	18
<b>H</b>				
	Hardware Stores	99634	102	15
	Hobby and Craft Stores	99641	102	16
	Hog Farming	99011	202	20

<b>H</b>				
	Horse Race Tracks	99965	102	17
	Hospitals	99862	103	18
	Hotels and Inns	99911	102	16
	Hunting Lodges	99913	102	16
<b>I</b>				
	Industrial Cleaning Sales and Supplies	99593	102	15
	Industrial Equipment Sales and Supplies	99571	103	18
	Industrial Parks	99751	102	16
	Industrial Supply Sales – Restaurant	99579	102	15
	Inshore Fishing / Shellfish Harvesting	99031	201	19
	Installation of Doors and Cabinets	99427	402	23
	Insulation Contracting	99423	402	23
	Insurance Agencies and Adjustors	99702	101	13
	Interior Design	99779	101	14
	Interior and Finishing Work, Other	99427	402	23
	Internet Services	99481	101	13
	Iron and Steel Products and Wholesale, Other	99579	102	15
<b>J</b>				
	Janitorial Services / Maid Services	99995	104	19
	Jewelry Stores	99641	102	16
<b>L</b>				
	Laboratory Testing	99862	103	18
	Landscaping	99421	402	23
	Laundries / Coin Laundries / Laundromats	99972	102	17
	Lawn and Garden Centres	99641	102	16
	Lawyers	99776	101	13
	Life Coach	99865	101	14
	Light Tradework	99425	401	22
	Libraries	99982	101	14
	Lime Spreading Services	99015	201	19
	Live Theatre Productions	99963	101	14
	Livestock Dealers	99012	201	19
	Lobster Pounds	99521	102	14
	Locksmiths	99996	102	17
	Lodges (Private)	99913	102	16
	Logging and Woodcutting	99041	201	19
	Lounges and Nightclubs / Legions and Social Clubs Food Services	99921	102	17
	Lubricating Oil and Grease Industry	99374	301	20
	Luggage Product Sales	99641	102	16

<b>M</b>				
	Machine Belt Manufacturing	99321	302	21
	Machinery and Equipment Rentals	99571	103	18
	Manufacture of Animal Feed	99105	302	21
	Manufacture of Beverages and Soft Drinks	99105	302	21
	Manufacture of Candies and Chocolates	99105	302	21
	Manufacture of Cardboard Boxes	99273	301	20
	Manufacture of Ceramics, Pottery, and Crafts	99354	303	22
	Manufacture of Chemicals	99374	301	20
	Manufacture of Cleaning Materials	99374	301	20
	Manufacture of Clothing	99199	301	20
	Manufacture of Dairy Products	99104	303	22
	Manufacture of Electronic Equipment	99199	301	20
	Manufacture of Fertilizer	99374	301	20
	Manufacture of Fiberglass Tanks	99321	302	21
	Manufacture of Furniture	99254	302	21
	Manufacture of Glass Products	99354	303	22
	Manufacture of Ice Products	99103	301	20
	Manufacture of Jams, Jellies, and Preserves / Food Processing	99105	302	21
	Manufacture of Jute and Paper Bags	99273	301	20
	Manufacture of Kitchen Cabinets	99254	302	21
	Manufacture of Leather Products	99199	301	20
	Manufacture of Medical Devices	99391	301	21
	Manufacture of Miscellaneous Wood Products	99254	302	21
	Manufacture of Pasta Products	99105	302	21
	Manufacture of Precast Concrete Products	99354	303	22
	Manufacture of Signs	99199	301	20
	Manufacture of Stone Products (Not Elsewhere Classified)	99354	303	22
	Manufacture of Textiles	99199	301	20
	Manufacture of Tobacco Products	99105	302	21
	Manufacture of Trusses	99254	302	21
	Manufacture of Wooden Doors and Windows	99254	302	21
	Manufacture of Wool Products	99199	301	20
	Marina Operations and Boating Clubs	99965	102	17
	Marine Equipment and Supplies	99571	103	18
	Marine Shipping Agency	99451	501	24
	Marine Towing	99454	501	24
	Marketing Boards and Agencies	99773	101	13
	Meat Packing / Abattoirs	99105	302	21
	Meat Processing	99100	303	22

<b>M</b>				
	Meat Produce – Wholesale	99521	102	14
	Mechanical and Sheet Metal Contractors	99424	402	23
	Medical Laboratories	99865	101	14
	Metal Siding Manufacturing	99302	303	22
	Mixed Farming / Farming	99017	201	19
	Mobile Washing Services	99995	104	19
	Monument Sales and Service	99641	102	16
	Motels	99911	102	16
	Motion Picture / Video Production / Games	99773	101	13
	Motor Repair	99635	104	18
	Movie and Video Rentals / Record and Tape Stores	99641	102	16
	Moving and Storage	99456	501	24
	Muffler and Brake Shops	99635	104	18
	Municipal Operations	99412	402	23
	Municipal Operations - No Public Works	99835	602	25
	Mushroom Farming	99015	201	19
	Music Stores	99641	102	16
<b>N</b>				
	Newspaper / Magazine Publishing with Printing	99281	301	20
	Nonresidential Building Operations	99751	102	16
	Non-Profit Organizations	99982	101	14
	Non-Store Retailing	99641	102	16
	Nursery Schools / Day Care Centres	99864	102	16
	Nursing Homes	998621	105	19
	Nursing Schools	99862	103	18
	Nutritionists / Weight Loss Clinics	99865	101	14
<b>O</b>				
	Ophthalmic Goods Industry	99391	301	20
	Optical and Eyeware Stores	99641	102	16
	Optometrists	99865	101	14
<b>P</b>				
	Paint and Wallpaper Stores	99641	102	16
	Painting and Decorating	99427	402	23
	Paper Product Sales	99579	102	15
	Parcel Delivery and Courier Services	99457	502	24
	Peat Industry	99015	201	19
	Pest Control Services / Lawn and Tree Spraying	99751	102	16
	Pet Shops	99641	102	16
	Petroleum Distribution	99456	501	24
	Pharmacies	99601	102	15
	Photo Finishing	99641	102	15

<b>P</b>				
	Physiotherapists	99865	101	14
	Plumbing, Heating, and Burner Service	99424	402	23
	Police Services	99835	602	25
	Political Parties and Lobby Groups	99982	101	14
	Pool Installation	99425	401	22
	Portrait Studios	99996	102	17
	Potato Farming	99013	202	20
	Poultry Farming and Hatcheries / Egg Farming	99012	201	19
	Poultry Processing	99105	302	21
	Private Nursing Service	99862	103	18
	Produce Sales	99521	102	14
	Professional Associations	99982	101	14
	Property Management Operations	99751	102	16
	Provincial Health Care Services	99869	603	25
	Public Service	99999	601	25
	Publishing (without Printing)	99481	101	13
<b>R</b>				
	Radiator Shops / Wheel Alignment Services	99635	104	18
	Radio Broadcasting	99481	101	13
	Rail Line Removal	994129	403	24
	Ready-Mix Concrete	99422	401	22
	Real Estate Agents	99702	101	13
	Recreational Equipment Rentals	99969	102	17
	Refrigerated Warehouses	99479	101	13
	Refrigeration Installation and Service	99425	401	22
	Residential Care Services / Community Care Facilities	99862	103	18
	Restaurants – Licensed	99921	102	17
	Restaurants – Non-licensed	99921	102	17
	Retail Gas Outlets	99601	102	15
	Retail, Miscellaneous	99641	102	16
	Road Construction and Repair	99412	402	23
	Roofing	99423	402	23
	Rubber Products Manufacturing	99321	302	21
	Rust Protection Services / Garages / Auto Repair / Service Stations	99635	104	18
<b>S</b>				
	Sales and Service of Farm Machinery	99571	103	18
	Sales and Service of Motor Homes and Trailers	99631	102	15
	Sales and Service of Boats	99631	102	15
	Sales and Service of Motorcycles	99631	102	15

<b>S</b>				
	Sandblasting	99427	402	23
	Sanitation Services and Waste Management	99499	105	19
	Sawmills	99041	201	19
	School Boards	99851	602	25
	Scrap Metal Dealers and Bottle Exchanges	99591	103	18
	Security and Investigation Services	99751	102	16
	Security System Services	99427	402	23
	Septic Tank Service	99421	402	23
	Service Canada Projects	99810	602	25
	Ship Building and Repair	99327	302	21
	Shoe Repair Shops / Tailor Shops	99611	102	15
	Shoe Stores	99611	102	15
	Sightseeing Tours / Tour Operators	99457	502	24
	Small Engine Repair	99635	104	18
	Snow Removal	99412	402	23
	Social Advocacy Agencies	99982	101	14
	Sound Recording Systems	99963	101	14
	Spas / Swim Camps	99965	102	17
	Sporting Event Administration	99982	101	14
	Sporting Goods Stores	99611	102	15
	Sprinkler System Installations	99425	401	22
	Steel and Metal Fabrication	99302	303	22
	Steel Erection	99421	402	23
	Stereo, TV, VCR, etc. Sales	99621	103	18
	Stevedoring	99454	501	24
	Storage Services	99479	101	13
	Strawberry Farming	99015	201	19
	Stream Enhancement Projects / Watershed Projects	99913	102	16
	Survey Services, Land and Marine	99773	101	13
<b>T</b>				
	Take Out Restaurants and Dairy Bars	99921	102	17
	Taxi Dispatchers	99779	101	13
	Tattoo Shops	99971	102	17
	Telemarketing Companies	99779	101	14
	Telephone and Telecommunication	99481	101	13
	Telephone Answering Services	99779	101	13
	Television Broadcasting	99481	101	13
	Theatre Operations	99963	101	14
	Tile and Marble Installation	99427	402	23
	Tire Shops	99635	104	18

<b>T</b>				
	Tobacco Sales	99521	102	14
	Tourist Homes / Bed and Breakfasts	99911	102	16
	Tourist Information Services	99982	101	14
	Traffic Control Services	99751	102	16
	Trail Rides, Lessons, and Equestrian Training	99913	102	16
	Training Courses (all other)	99810	602	25
	Transit System for Disabled	99457	502	24
	Transmission Shops	99635	104	18
	Travel Agencies	99996	102	17
	Tree Planting / Nurseries	99015	201	19
	Tree Trimming	99491	401	22
	Trophy Sales and Engraving	99641	102	16
	Truck Box Manufacturing	99321	302	21
	Trucking - General Freight	994561	502	24
	Trucking - Road Construction	99412	402	23
	Trust and Mortgage Companies	99702	101	13
	Trust Companies	99702	101	13
<b>U</b>				
	Union Offices	99982	101	14
	Universities	99851	602	25
	Upholsterers	99621	103	18
	Used Car Dealerships	99631	102	15
<b>V</b>				
	Vegetable Farming	99015	201	19
	Vending Machines and Services	99641	102	16
	Veterinary Clinics / Animal Hospitals	99023	101	13
	Video Game Distribution	99969	102	17
	Vinyl Siding Installation	99423	402	23
	Vocational Training / Challenged Adults	99851	602	25
<b>W</b>				
	Water and Sewer System Construction	99412	402	23
	Water Softener Sales and Service	99579	102	15
	Welding and Repair Shops	99321	302	21
	Well Drilling	99421	402	23
	Wharf Construction	994129	403	24
	Wholesale and Retail Operations (Not Elsewhere Classified)	99521	102	14
	Windmill Erection	99421	402	23
	Windmill Equipment Repairs	99571	103	18
	Wind Test Facility	99491	401	22
	Woodworking	99254	302	21

## 2026 ASSESSMENT RATES BY RATE GROUP

### CLASS 1 – SALES AND PROFESSIONAL SERVICES

<b>RATE GROUP 101 Industry Group</b>	<b>RATE: \$0.14 SIC</b>	<b>Description</b>
<b>99023</b>	0211	Veterinary Clinics / Animal Hospitals / Animal Shelters
<b>99479</b>	4791	Refrigerated Warehouses
	4799	Storage Services
<b>99481</b>	2839	Publishing (without Printing)
	4811	Radio Broadcasting
	4812	Television Broadcasting
	4814	Cable Television Services
	4821	Telephone and Telecommunication
	4839	Internet Services
<b>99702</b>	7021	Banks
	7031	Trust and Mortgage Companies
	7051	Trust Companies
	7121	Finance Companies
	7129	Government Financing Agency
	7211	Financial Services / Investment Dealers
	7611	Insurance Agencies and Adjustors / Real Estate Agents
	7731	Accountants
	7739	Bookkeeping and Tax Services
<b>99773</b>	0239	Agricultural Research and Consulting
	7721	Computer Training / Systems Development
	7741	Marketing Boards and Agencies
	7751	Architects
	7752	Engineers
	7759	Motion Picture / Video Production / Games / Drafting Services / Survey Services, Land and Marine
<b>99776</b>	7761	Lawyers
	7771	Business and Management Consultants
<b>99779</b>	4581	Taxi Dispatchers
	7792	Collection Agencies
	7795	Telephone Answering Services

<b>RATE GROUP 101 Industry Group</b>	<b>RATE: \$0.14 SIC</b>	<b>Description</b>
<b>99779</b>	7799	Telemarketing Companies / Graphic Design / Interior Design
<b>99865</b>	8648	Counseling and Translation Services
	8651	Doctor's Offices / Medical Clinics
	8653	Dental Offices
	8661	Chiropractors
	8665	Physiotherapists
	8666	Optometrists
	8669	Audiologists
	8681	Medical Laboratories
	9799	Life Coach / Nutritionists / Weight Loss Clinics
<b>99963</b>	9614	Sound Recording Systems
	9621	Theatre Operations
	9622	Drive-In Theatres
	9631	Live Theatre Productions
<b>99982</b>	8372	Tourist Information Services
	8551	Art Galleries / Libraries / Museums
	8639	Charitable Organizations
	8694	Social Advocacy Agencies
	9811	Churches
	9812	Convents
	9821	Business Associations
	9839	Professional Associations
	9841	Union Offices
	9851	Political Parties and Lobby Groups
	9861	Non-Profit Organizations
	9900	Sporting Event Administration / Event Planning
<b>RATE GROUP 102 Industry Group</b>	<b>RATE: \$0.61 SIC</b>	<b>Description</b>
<b>99521</b>	5215	Lobster Pounds / Fish Wholesalers and Buyers
	5216	Produce Sales
	5217	Meat Produce - Wholesale
	5219	Food and Dry Good Wholesalers
	5221	Alcohol Sales
	5241	Tobacco Sales
	5999	Wholesale and Retail Operations (Not Elsewhere Classified)

<b>RATE GROUP 102 Industry Group</b>	<b>RATE: \$0.61 SIC</b>	<b>Description</b>
<b>99579</b>	5612	Iron and Steel Products and Wholesale, Other
	5631	Building Supply Dealers
	5731	Industrial Supply Sales - Restaurant
	5742	Electrical Supply Sales
	5791	Computer Sales and Service / Office Equipment Sales
	5792	Water Softener Sales and Service
	5991	Paper Product Sales
<b>99593</b>	3711	Chemical Sales
	5931	Agricultural Product Sales
	5939	Agricultural Chemical Sales
	5971	Industrial Cleaning Sales and Supplies
<b>99601</b>	6011	Grocery and Convenience Stores
	6012	Food Specialty Stores / Fruit and Vegetable Stand
	6031	Pharmacies
	6032	Beauty and Skincare Shops
	6331	Retail Gas Outlets
<b>99611</b>	6111	Shoe Stores
	6131	Clothing Stores
	6151	Fabric Shops
	6411	Department Stores
	6412	General Stores
	6541	Sporting Goods Stores
	9791	Shoe Repair Shops / Tailor Shops
<b>99631</b>	6311	Automobile Dealerships
	6312	Used Car Dealerships
	6321	Sales and Service Motor Homes and Trailers
	6322	Sales and Service of Boats
	6323	Sales and Service of Motorcycles
<b>99634</b>	6341	Auto Parts and Supply Stores
	6531	Hardware Stores
<b>99641</b>	2821	Photo Finishing
	6391	Car Washes / Car Care / Car Cleaning Services
	6511	Bookstores / Card and Gift Shops

<b>RATE GROUP 102 Industry Group</b>	<b>RATE: \$0.61 SIC</b>	<b>Description</b>
<b>99641</b>	6521	Florists
	6522	Lawn and Garden Centres
	6532	Paint and Wallpaper Stores
	6551	Music Stores
	6552	Movie and Video Rentals / Record and Tape Stores
	6561	Jewelry Stores
	6562	Trophy Sales and Engraving
	6581	Hobby and Craft Stores
	6582	Gift, Novelty, and Souvenir Stores
	6592	Optical and Eyewear Stores
	6594	Luggage Product Sales
	6595	Monument Sales and Service
	6596	Pet Shops / Animal Grooming
	6599	Retail, Miscellaneous
	6911	Vending Machines and Services
	6921	Non-Store Retailing
<b>99751</b>	7512	Nonresidential Building Operations
	7599	Industrial Parks
	7791	Security and Investigation Services / Traffic Control Services
	9950	Building Services
	9951	Pest Control Services / Lawn and Tree Spraying
	9959	Property Management Operations / Grass Cutting / Lawn Maintenance
<b>99771</b>	7712	Employment Agencies
<b>99864</b>	8641	Nursery Schools / Day Care Centres
<b>99911</b>	9111	Hotels and Inns
	9112	Motels
	9113	Cottage Rentals
	9114	Tourist Homes / Bed and Breakfasts
<b>99913</b>	8373	Stream Enhancement Projects / Watershed Projects
	9131	Campgrounds / Trailer Parks
	9141	Hunting Lodges
	9149	Trail Rides, Lessons, and Equestrian Training
	9741	Lodges (Private)

<b>RATE GROUP 102 Industry Group</b>	<b>RATE: \$0.61 SIC</b>	<b>Description</b>
<b>99921</b>	9211	Restaurants – Licensed
	9212	Restaurants – Non-licensed
	9213	Take Out Restaurants and Dairy Bars
	9214	Catering Services and Cafeterias
	9221	Lounges and Nightclubs / Legions and Social Clubs Food Services
<b>99965</b>	9643	Horse Race Tracks
	9644	Auto Race Tracks
	9651	Golf Courses
	9652	Curling Clubs
	9654	Deep Sea Fishing Charters / Marina Operations and Boating Clubs
	9659	Arenas / Athletic Clubs / Spas / Swim Camps / Community Centres
<b>99969</b>	9661	Bingo Operations / Lottery Organizations
	9691	Billiard Parlours / Bowling Lanes
	9692	Amusement Parks
	9694	Video Game Distribution
	9699	Amusement Facilities, Miscellaneous / Recreational Equipment Rentals
<b>99971</b>	9711	Barber Shops
	9713	Beauty Salons / Tattoo Shops
<b>99972</b>	9721	Dry Cleaners
	9723	Laundries / Coin Laundries / Laundromats
	9726	Carpet Cleaning / Upholstery Cleaning
<b>99973</b>	9731	Funeral Homes
	9732	Cemetery Maintenance
<b>99996</b>	9921	Car Rental Agencies
	9931	Portrait Studios
	9940	Locksmiths
	9961	Travel Agencies
	9999	Auctioneering Services

<b>RATE GROUP 103 Industry Group</b>	<b>RATE: \$1.29 SIC</b>	<b>Description</b>
<b>99571</b>	5711	Sales and Service Farm Machinery
	5721	Construction and Forestry Machinery, Equipment, and Supplies – Wholesale
	5799	Marine Equipment and Supplies / Dairy Equipment Sales and Service
	5981	Industrial Equipment Sales and Supplies
	9919	Machinery and Equipment Rentals / Windmill Equipment Repairs
<b>99591</b>	5911	Auto Salvage
	5919	Scrap Metal Dealers and Bottle Exchanges
<b>99621</b>	6211	Appliance Stores
	6212	Furniture Stores
	6213	Upholsterers
	6221	Stereo, TV, VCR, etc. Sales
	6222	Cellular Phone Shops
	6223	Electronic Stores / Electronic Computer Repairs
	6231	Flooring Sales
	6232	Drapery Sales
<b>99862</b>	8611	Hospitals
	8627	Group Homes
	8629	Residential Care Services / Community Care Facilities
	8663	Blood Transfusion Service / Laboratory Testing / Private Nursing Service / Nursing Schools
<b>RATE GROUP 104 Industry Group</b>	<b>RATE: \$1.98 SIC</b>	<b>Description</b>
<b>99635</b>	6342	Tire Shops
	6351	Rust Protection Services / Garages / Auto Repair / Service Stations
	6352	Autobody and Repair Shops
	6353	Muffler and Brake Shops
	6354	Automobile Glass Repair and Replacement
	6355	Transmission Shops
	6359	Radiator Shops / Wheel Alignment Services
	6399	Auto Towing
	9941	Motor Repair
	9949	Small Engine Repair

<b>RATE GROUP 104 Industry Group</b>	<b>RATE: \$1.98 SIC</b>	<b>Description</b>
<b>99995</b>	9952	Mobile Washing Services
	9953	Janitorial Services / Maid Services
<b>RATE GROUP 105 Industry Group</b>	<b>RATE: \$3.41 SIC</b>	<b>Description</b>
<b>99499</b>	4999	Sanitation Services and Waste Management / Clean Oil Spills / Environmental Re-Mediation
<b>99863</b>	8631	Ambulance Services
<b>998621</b>	8621	Nursing Homes

## **CLASS 2 – AGRICULTURE, FISHING AND NATURAL RESOURCES**

<b>RATE GROUP 201 Industry Group</b>	<b>RATE: \$1.44 SIC</b>	<b>Description</b>
<b>99012</b>	0114	Poultry Farming and Hatcheries / Egg Farming
	0121	Bee Farming
	0123	Fox and Mink Ranching
	0212	Artificial Breeding Services
	5011	Livestock Dealers
<b>99015</b>	0151	Blueberry Farming / Strawberry Farming
	0152	Vegetable Farming
	0161	Mushroom Farming
	0162	Greenhouses
	0222	Lime Spreading Services
	0229	Grain Cleaning / Grain Oil Processing
	0511	Tree Planting / Nurseries
	0622	Peat Industry
<b>99017</b>	0171	Mixed Farming / Farming
<b>*99031</b>	0311	Inshore Fishing / Shellfish Harvesting
	0321	Fish Farming
<b>*99041</b>	0411	Logging and Woodcutting
	2512	Sawmills

<b>RATE GROUP 201 Industry Group</b>	<b>RATE: \$1.44 SIC</b>	<b>Description</b>
<b>*99071</b>	0711	Gas and Oil Drilling
<b>RATE GROUP 202 Industry Group</b>	<b>RATE: \$1.99 SIC</b>	<b>Description</b>
<b>*99011</b>	0111	Dairy Farming
	0112	Beef Farming
	0113	Hog Farming
<b>*99013</b>	0138	Potato Farming / Farm Produce Grading / Farm Produce Packing

### CLASS 3 – MANUFACTURING

<b>RATE GROUP 301 Industry Group</b>	<b>RATE: \$0.84 SIC</b>	<b>Description</b>
<b>99103</b>	1032	Frozen Fruit and Vegetable Processing
	3999	Manufacture of Ice Products
<b>99199</b>	1719	Manufacture of Leather Products
	1821	Manufacture of Wool Products
	1993	Manufacture of Textiles
	2451	Manufacture of Clothing
	3352	Manufacture of Electronic Equipment
	3971	Manufacture of Signs
<b>99273</b>	1999	Manufacture of Jute and Paper Bags
	2731	Manufacture of Cardboard Boxes
<b>99281</b>	2811	Commercial Printing and Copying
	2841	Newspaper / Magazine Publishing with Printing
<b>993211</b>	3211	Aircraft Engine and Equipment Repair
<b>99374</b>	3612	Lubricating Oil and Grease Industry
	3722	Manufacture of Fertilizer
	3741	Manufacture of Chemicals
	3761	Manufacture of Cleaning Materials

<b>RATE GROUP 301 Industry Group</b>	<b>RATE: \$0.84 SIC</b>	<b>Description</b>
<b>99391</b>	3912	Manufacture of Medical Devices
	3914	Ophthalmic Goods Industry
	3998	Dental Labs
<b>RATE GROUP 302 Industry Group</b>	<b>RATE: \$1.64 SIC</b>	<b>Description</b>
<b>99102</b>	1021	Fish Products Manufacturing
<b>99105</b>	1011	Meat Packing / Abattoirs
	1012	Poultry Processing
	1031	Manufacture of Jams, Jellies, and Preserves / Food Processing
	1053	Manufacture of Animal Feed
	1072	Bakeries
	1083	Manufacture of Candies and Chocolates
	1092	Manufacture of Pasta Products
	1111	Manufacture of Beverages and Soft Drinks
	1221	Manufacture of Tobacco Products
<b>99254</b>	2542	Manufacture of Kitchen Cabinets
	2543	Manufacture of Wooden Doors and Windows
	2549	Manufacture of Trusses
	2590	Manufacture of Miscellaneous Wood Products
	2599	Manufacture of Furniture
	2611	Woodworking
<b>99321</b>	1521	Machine Belt Manufacturing
	1699	Manufacture of Fiberglass Tanks
	3111	Farm Machinery Manufacturing
	3192	Conveyor Belt Manufacturing / Rubber Products Manufacturing
	3241	Truck Box Manufacturing
	9942	Welding and Repair Shops
<b>99327</b>	3271	Ship Building and Repair
	3281	Boat Building (Wooden and Fiberglass)
<b>99351</b>	3041	Custom Coating of Metal Products
	3049	Cookware Manufacturing

<b>RATE GROUP 303 Industry Group</b>	<b>RATE: \$2.52 SIC</b>	<b>Description</b>
<b>99100</b>	1000	Meat Processing
<b>99104</b>	1041	Manufacture of Dairy Products
<b>99302</b>	3021	Steel and Metal Fabrication
	3031	Metal Siding Manufacturing
<b>*99354</b>	3512	Manufacture of Ceramics, Pottery, and Crafts
	3542	Manufacture of Precast Concrete Products
	3549	Manufacture of Stone Products (Not Elsewhere Classified)
	3562	Manufacture of Glass Products
<b>993081</b>	3081	Foundries / Machine Shops

#### **CLASS 4 – CONSTRUCTION AND CONSTRUCTION RELATED SERVICES**

<b>RATE GROUP 401 Industry Group</b>	<b>RATE: \$1.23 SIC</b>	<b>Description</b>
<b>99422</b>	3551	Ready-Mix Concrete
	4222	Concrete Form Rentals
	4224	Concrete Finishing
<b>99425</b>	4250	Boiler and Equipment Maintenance
	4252	Sprinkler System Installations
	4253	Refrigeration Installation and Service
	4255	Equipment Installation
	4290	Light Tradework / Cable Television Installation and Repair
	4291	Elevator and Escalator Installation and Services
	4293	Pool Installation
<b>99491</b>	4911	Electrical Utilities and Related Operations / Tree Trimming
	7760	Wind Test Facility

<b>RATE GROUP 402 Industry Group</b>	<b>RATE: \$2.15 SIC</b>	<b>Description</b>
<b>99412</b>	4121	Road Construction and Repair / Earthmoving, Excavation, and Site Work / Asphalt Plants / Municipal Operations
	4122	Water and Sewer System Construction
	4564	Trucking - Road Construction
	4591	Snow Removal
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<b>99421</b>	4124	Cellular Tower Construction and Maintenance
	4211	Building Demolition
<b>99421</b>	4212	Well Drilling
	4213	Septic Tank Service
	4214	Backhoeing Services / Trenching and Irrigation Systems
	4215	Crane Services / Fall Protection Sales and Services
	4217	Fencing Installation
	4219	Landscaping
	4227	Steel Erection / Windmill Erection
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<b>99423</b>	4231	Bricklaying and Masonry
	4232	Vinyl Siding Installation
	4233	Glass Installation
	4234	Insulation Contracting
	4235	Roofing
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<b>99424</b>	4241	Plumbing, Heating, and Burner Service
	4244	Mechanical and Sheet Metal Contractors
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<b>99427</b>	4261	Electrical Contractors / Security System Services
	4272	Drywall Installation
	4274	Installation of Doors and Cabinets
	4275	Sandblasting / Painting and Decorating
	4276	Tile and Marble Installation
	4278	Carpet and Flooring Installation
	4279	Interior and Finishing Work, Other
	4299	Asbestos Removal

<b>RATE GROUP 403 Industry Group</b>	<b>RATE: \$3.87 SIC</b>	<b>Description</b>
<b>99401</b>	4011	General Construction – Residential
	4022	Commercial Construction
<b>994129</b>	4129	Wharf Construction / Commercial Diving / Dredging / Rail Line Removal

#### **CLASS 5 – TRANSPORTATION**

<b>RATE GROUP 501 Industry Group</b>	<b>RATE: \$1.28 SIC</b>	<b>Description</b>
<b>99451</b>	4512	Airline Service
	4521	Airline Ground Service
	4555	Marine Shipping Agency
<b>99454</b>	4541	Marine Towing
	4542	Ferry Services between P.E.I. and Nova Scotia
	4551	Stevedoring
	4569	Boat Hauling
<b>99456</b>	4562	Moving and Storage
	4563	Petroleum Distribution
<b>994593</b>	4593	Bridge Operations between P.E.I. and Nova Scotia
<b>RATE GROUP 502 Industry Group</b>	<b>RATE: \$2.29 SIC</b>	<b>Description</b>
<b>99457</b>	4571	Transit System for Disabled
	4572	Bus Services
	4590	Armoured Car Services
	4842	Parcel Delivery and Courier Services
	9962	Sightseeing Tours / Tour Operators
<b>994561</b>	4561	Trucking - General Freight

## CLASS 6 – PUBLIC SECTOR AND EDUCATION

<b>RATE GROUP 601 Industry Group</b>	<b>RATE: \$0.83 SIC</b>	<b>Description</b>
<b>99999</b>	8200	Public Service
<b>RATE GROUP 602 Industry Group</b>	<b>RATE: \$1.31 SIC</b>	<b>Description</b>
<b>99810</b>	8100	Service Canada Projects
	8599	Training Courses (all other)
<b>99835</b>	8323	Police Services
	8351	Municipal Operations - No Public Works
<b>99851</b>	8511	School Boards
	8521	Community Colleges
	8531	Universities
	8624	Vocational Training / Challenged Adults
<b>RATE GROUP 603 Industry Group</b>	<b>RATE: \$2.62 SIC</b>	<b>Description</b>
<b>99869</b>	8699	Provincial Health Care Services

\*As part of the annual rate setting process, a review of the classification structure is performed to identify industry groups whose injury experience is significantly different from the injury experience of their current rate group. Industry groups marked with an “\*” moved to a new rate group in 2026. Rate increases or decreases are limited to a maximum of 20% per year until the rate is reached at the group level.