

WORKERS' COMPENSATION INDUSTRY CLASSIFICATIONS, ASSESSMENT RATES, AND EXPERIENCE RATING PROGRAMS IN CANADA

2011

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

INDIVIDUALLY LIABLE EMPLOYERS (SELF-INSURERS)¹

	INDIVIDUALLY LIABLE EMPLOYERS – GENERAL INFORMATION	LIST OF INDIVIDUALLY LIABLE EMPLOYERS ²	Section of Act (if any)	Policy (if any)
AB	N/A	Government of Canada.	No reference	
BC	Deposit accounts are required to pay to the Board the cost of all compensation benefits distributed to their workers plus a share of the administration costs rather than an assessment rated on payroll.	Government of Canada, Government of B.C., Permanent Boards and Commissions of B.C., Air Canada, Canadian Pacific Ltd., and associated companies, Canadian National Railways, Via Rail, Burlington Northern, Workers' Compensation Board of British Columbia.	Workers Compensation Act (s. 37)	Assessment Manual Item AP1-37-5
MB	In Manitoba, the WCB, by regulation, may establish schedules of self-insurers and provincially-funded industries comprised of individually-liable employers mentioned in the Act. It may defer the collection of funds for the future cost of claims. There is a provincial guarantee if the provincially-funded industries or government agencies are unable to pay the future costs.	Government of Canada, Canada Post Corp., Province of Manitoba, Manitoba Liquor Control Commission, Manitoba Workers' Compensation Board, Manitoba Hydro, Manitoba Public Insurance, City of Winnipeg, Air Canada, Canadian Pacific Railways, Canadian National Railways, Via Rail.	Workers Compensation Act (s. 73, 76, 76.1, 76.2) Manitoba Regulation 278/91, Self-Insured Employers	Policy 35.20.50 Requests for Self insurance
NB	New Brunswick states that the province, if it submits to the operation of the Act, may pay a portion of the administration expenses and may make an advance to the WCB in respect of compensation payable for provincial employees. The section on medical aid makes mention of "an employer individually liable" and furnishing medical aid, but the Act does not provide any other information about individually liable employers.	Government of Canada, Government of New Brunswick (including Education), Hospital Corporations, Marine Atlantic Inc., Via Quebec/ Atlantic, Canadian National Railway.	Workers' Compensation Act (s. 28, 41)	
NL	Newfoundland & Labrador provides for the WCB to enter into agreements with self-insurers as far as paying for the compensation benefits granted to their workers.	Government of Canada, Government of Newfoundland and Labrador (departmental basis), Marine Atlantic Inc., Terra Transport, Memorial University.	Workplace Health, Safety and Compensation Act (s. 110)	N/A

1 A WCB/Commission may designate certain employers as being individually liable. Most are not charged the capital cost of a pension but pay for the costs on a monthly basis. Sometimes employers of this type are referred to as "self-insurers" or "by deposit" employers. Employers so designated will reimburse the WCB/Commission for the cost of benefits provided to their injured workers and pay an administration fee. They may also be asked to maintain a deposit or a guarantee with the WCB/Commission to cover such costs and expenses.

2 All Workers' Compensation Boards/Commissions, except NWT/Nunavut and Yukon (Alberta does so for Northwest Territories & Nunavut and Yukon), administer the *Government Employees Compensation Act (Canada)* for Federal Government workers injured in their jurisdictions. The Federal Government reimburses each jurisdiction for the cost of compensation.

Source: Association of Workers' Compensation Boards of Canada - 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

	INDIVIDUALLY LIABLE EMPLOYERS – GENERAL INFORMATION	LIST OF INDIVIDUALLY LIABLE EMPLOYERS ²	Section of Act (if any)	Policy (if any)
NT/NU	N/A	Government of Canada is administered by Alberta.	No reference	
NS	The Board may, by regulation, establish a schedule of self-insured employers. Such employers are individually liable and pay the cost of all compensation and other expenditures made by the Board in respect of their workers, the administrative costs incurred by the Board with respect to these claims, and the cost of any statutory obligations that apply to the self-insured employer. The Board may require self-insured employers to provide financial security with respect to the cost of future obligations incurred by such employers.	Government of Canada, Government of Nova Scotia, N.S. Crown corporations and agencies.	Workers' Compensation Act (s. 134)	
ON	<p>Ontario sets out which employers are individually liable for compensation and health care costs in Schedule 2 of Ontario Regulation 175/98. A number of references to benefits "payable by an employer individually" or "in the case of Schedule 2 employers" are found throughout the Ontario Act. Ontario extends individual liability status to municipalities, school boards, public utilities and others and thus has considerably more self-insurer accounts than other Workers' Compensation Boards/Commissions.</p> <p>A Schedule 1 (compulsory industries) worker or employer may recover from a Schedule 2 employer and vice versa.</p> <p>The WSIB has authority to add, upon application, an individually liable employer to those who are collectively liable (Schedule 1). However, Schedule 1 employers may not be added to Schedule 2.</p> <p>Provision is made for individually liable employers to contribute a share of the WCB's administrative costs.</p> <p>Specific authority to require an individually liable employer to contribute a commuted amount or lump sum payment for a worker, as well as the capital value of a pension, is contained in the Act, as is authority to require a deposit. A larger deposit, or the capital value of increases in compensation, is also set out as a requirement.</p>	Government of Canada, Government of Ontario, over 700 active accounts in the categories of: municipalities, school boards, libraries, airlines, international airlines, railways, shipping companies, telephone companies, public utilities.	General Regulations, Ontario Regulation 175/98 (Schedule 2) Government Employees Compensation Act (Canada)	
PE	Prince Edward Island affords, self-insured coverage treatment to a defined group of public sector employers.	Government of Canada, Teachers. U.P.E.I. Faculty, Air Canada, Marine Atlantic Ferries, CNR, CN Marine.	Workers Compensation Act (s. 63)	

Source: Association of Workers' Compensation Boards of Canada - 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

	INDIVIDUALLY LIABLE EMPLOYERS – GENERAL INFORMATION	LIST OF INDIVIDUALLY LIABLE EMPLOYERS ²	Section of Act (if any)	Policy (if any)
QC	<p>Quebec has a chapter in its Act dealing with "Employers held personally responsible for the payment of benefits". In Quebec, an employer who is personally liable for the payment of benefits may apply to become a regular employer and, if approved, a special payment may be requested to establish a reserve to pay for the benefits owed for occupational injuries that occurred prior to the change. Quebec requires an employer who is personally liable for the payment of benefits to make and keep in force a contract of insurance, of suretyship or of warranty with a legal person, by which the person undertakes to assume payment of benefits to beneficiaries should the employer fail to do so. Proof of a contract must be filed with the Commission, or an irrevocable letter of credit in favour of the Commission. To ensure the quick payment of benefits, the Commission may pay the beneficiary the benefits owed and claim from the employer the amount of the benefits. The Commission conducts an evaluation of the expenses incurred in enforcing this chapter of the Act to determine the percentages applying to the cost of benefits owed for each employer. This percentage is determined by regulation and may vary according to the situations also determined by regulation. The Commission may set a minimum contribution. In addition, there is a provision to levy up to 25% of the total expenses incurred for enforcing the Act for employers held personally responsible who have vanished or are insolvent. Quebec also provides that the Commission shall share the costs among all employers where the worker may have been exposed to an occupational disease.</p> <p>In Quebec, the personally responsible or individually liable employer may, with Commission or Board approval, enter into an agreement with beneficiaries of compensation concerning the mode of payment. In Quebec, the Commission or the beneficiaries of the compensation may file with the clerk of the court of competent jurisdiction the final decision granting an indemnity payable by an personally liable employer. Upon this filing, the decision becomes executory as if it were a final decision without appeal of the court and has all the effects of such a decision.</p>	Government of Canada ³ , Air Canada, and interprovincial and international railway and sea transport businesses.	<p>Act Respecting Industrial Accidents and Occupational Diseases (s. 17, 332-348)</p> <p>Act respecting occupational health and safety (s.170)</p>	
SK	N/A	Government of Canada.	No reference	
YT	N/A	Government of Canada is administered by Alberta.	No reference	

3 In application of the agreement made under section 17 of the *Act respecting industrial accidents and occupational diseases*, the Government of Canada is treated somewhat similarly to a personally liable employer without being one formally.

Source: *Association of Workers' Compensation Boards of Canada - 2011*

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

ASSESSABLE EARNINGS

	AB	BC	MB	NB	NL	NT/NU	NS	ON	PE	QC	SK	YT
The following earnings are taken into consideration when determining the amount an employer is assessed on:												
Advance of Future Earnings	Yes	Yes ¹	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes ²	Yes	Yes
Awards	Yes	Yes ¹	Yes ¹	Yes ¹	Yes ³	Yes	Yes ¹	Yes	Yes	Yes	Yes	Yes
Board and Lodging	Yes ¹	Yes ⁶	Yes	N/A	Yes ¹	Yes	Yes ¹	Yes	Yes	Yes	Yes	Yes
Bonus	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
- Earned	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
- Discretionary (Christmas Long Service)	Yes	Yes	Yes	Yes	Yes	Yes	Yes ¹	Yes ⁴	Yes	Yes	Yes	Yes
Commission	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes ⁵	Yes	Yes
Cost of Living Allowance	Yes	Yes	Yes	Yes	Yes	Yes	Yes ¹			N/A	Yes	
Director's Earnings	No	Yes ⁶	Yes ⁷	Yes	Yes	No	N/A	N/A	No	⁸	Yes ⁹	Yes
Disability benefits paid by employer	Yes	Yes ¹⁰	Yes	Yes	Yes ¹¹	Yes	Yes ¹				Yes	
Dividends paid to Shareholders on a T4 or T4A	No	Yes ⁶	Yes	Yes	Yes	No	N/A	N/A	No	N/A	No	No
Dividends (paid to Shareholders on a T5)	No	Yes ⁶	No	No	Yes ¹²	No	N/A	N/A	No	N/A	No	No
Employer Share of Fringe Benefits	Yes	No	Yes ⁴	Yes ¹	Yes	Yes	Yes	Yes	Yes	Yes ²	Yes	Yes ⁴
Family Members (when earnings not recorded in business records)	Yes ¹³	Yes ¹⁶	No	Yes ¹⁴	Yes ¹⁵	Yes	N/A	N/A	Yes	Yes ¹⁵	No	No
Firefighter / Emergency Services												
o Firefighters Up to \$500 per Year	Yes ¹⁶	Yes ¹⁶	No	Yes ¹	Yes ¹⁸	Yes	N/A	Yes ¹⁷	Yes	Yes ^{18,19}	Yes	Yes
o Volunteer Fire & Ambulance Workers	Yes	Yes ²⁰	Yes ¹⁹	Yes ²¹	Yes ²²	No	Yes	Yes	Yes	Yes ¹⁹	Yes	Yes ²³
Free Room and Board	Yes ²⁴	Yes	Yes ⁴	No	Yes ¹	Yes ²⁵	Yes ¹	N/A	Yes	Yes	No	Yes
Gratuities	Yes	Yes ²⁶	Yes ²⁶	Yes ¹	Yes ¹	Yes ¹	Yes ¹	Yes	Yes	Yes	Yes	Yes
Honorariums	Yes	Yes	No	Yes	Yes ³	Yes ¹	Yes ¹			Yes ²⁷	Yes	
Income splitting between spouses when included on spouse's T4	Yes	Yes	Yes	Yes	Yes	N/A	Yes ¹			N/A	No	
Northern Benefits	Yes	Yes ¹	Yes ¹	N/A	Yes ¹	Yes ²⁸	N/A	N/A	N/A	Yes ²	Yes	Yes ⁴
Notice Period (Lieu of) (T4)	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes ²⁹	Yes	N/A	Yes	Yes
Overtime	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Paid Leave (Layoff, Maternity, Sabbatical)	Yes ³⁰	Yes ¹	Yes	Yes ¹	Yes ¹	Yes	N/A	Yes	Yes	Yes	Yes	Yes
Partner's Earnings	No	⁷	Yes ⁷	No	Yes ⁷	No	N/A	N/A	No	⁸	No	N/A
Pay equity	Yes	Yes	Yes	Yes	Yes	No	Yes ¹			Yes ²⁷	Yes	
Payment in lieu of benefits	Yes	Yes	Yes	Yes	Yes	Yes	Yes ¹			N/A		
Pension and Retirement Benefits	No	No	No	No	No	No	N/A	N/A	No	N/A	No	No
Pre-Retirement	No	N/A	No	No	Yes ³¹	No	Yes	Yes	Yes	Yes ³²	Yes	Yes
Profit Sharing	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes ⁴	Yes	Yes ²	Yes	Yes
Profit Sharing Premiums	No	Yes ⁴	Yes ⁴	Yes ¹	Yes ³³	Yes	N/A	Yes ⁴	Yes	Yes ²	N/A	Yes ⁴
Proprietor's Earnings	No	⁷	Yes ⁷	No	Yes ⁷	No	N/A	N/A	No	⁸	No	N/A

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see:

[here](#).

	AB	BC	MB	NB	NL	NT/NU	NS	ON	PE	QC	SK	YT
The following earnings are taken into consideration when determining the amount an employer is assessed on:												
Recreational Facilities, Social or Athletic Club Fees	Yes ⁴	Yes ¹	Yes ¹	No	Yes ¹	Yes	Yes	Yes ⁴	Yes	Yes	Yes	Yes ⁴
Regular Salary or Wages	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes ³⁴	Yes	Yes
Retiring Allowances	Yes ³⁵	No	No	No	No ³⁶	No	N/A	Yes ³⁷	No	N/A	No	No
Severance / Separation	No ³⁵	No	Yes	No	No ³⁶	No	N/A	Yes ²⁹	No	N/A	No	No
Shareholder Loans	No	No	No	No	Yes ³⁸	No	N/A	Yes ³⁹	No	⁴⁰	No	No
Shift pay (outside normal hours)	Yes	Yes	Yes	Yes	Yes ¹	Yes	Yes ¹				Yes	
Sick Pay Credit	Yes	Yes ¹	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes ⁴¹	Yes	N/A
Standby pay	Yes	Yes	Yes	Yes	Yes ¹	Yes	Yes ¹			Yes	Yes	
Statutory holiday pay	Yes	Yes	Yes	Yes	Yes ¹	Yes	Yes ¹			Yes	Yes	
Taxable Benefits	Yes	Yes ⁴²	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes ⁴¹	Yes	Yes
o Car	Yes	No ⁴³	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes ²⁷	Yes	Yes
o Life Insurance premiums	Yes	No	Yes	No	Yes	Yes	Yes ¹		Yes	Yes ²⁷	Yes	
o Loans	Yes ⁴⁴	No	Yes	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes
o Moving	Yes	No	Yes	No	Yes	Yes	Yes ¹			Yes ²⁷	Yes	
o Professional membership fees	Yes	No	Yes	No	Yes	Yes	Yes ¹			Yes ²⁷	N/A	
o Provincial Medicals, etc.	Yes	No	Yes	No	Yes	Yes	Yes	Yes	N/A	⁴⁵	Yes	N/A
o RRSP (employer contribution)	Yes	Yes, if cashable	Yes	Yes ⁴⁶	Yes	Yes	Yes ¹			Yes	Yes	
o Stock options (employer contribution)	Yes	Yes	Yes	Yes ¹	Yes	Yes	Yes ¹			Yes ²⁷	Yes	
o Tax-Free Savings account (TFSA) (employer contribution)	Yes	Yes, if cashable	Yes	Yes ¹	Yes	Yes	Yes ¹			Yes	N/A	
o Tools	Yes	No	Yes	No	Yes	Yes	Yes ¹			Yes ²⁷	Yes	
o Other Benefits (Taxable)	Yes	Yes ⁴²	Yes	Yes ¹	Yes	Yes	Yes	Yes	Yes	Yes ⁴⁷	Yes	Yes
Top Up - From WCB Benefits to Regular Wages	Yes	Yes	Yes	Yes ¹	N/A ⁴⁸	Yes	Yes	N/A	Yes	Yes	Yes	Yes
Transportation to the Job	Yes ⁴⁹	No	Yes ⁴	No	Yes ¹	No	N/A	N/A	No	Yes ²	Yes	Yes
Uniforms and Special Clothing	No	No	Yes ⁴	No	Yes ¹	Yes ²⁵	N/A	N/A	No	N/A	Yes	Yes
Vacation Pay	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Value of Service	Yes	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	No	Yes
Volunteer Activity	Yes ⁴¹	^{6,7}	Yes ⁷	No	N/A	No	N/A	Yes ⁴¹	No	⁵⁰	No	Yes ⁷
Workers' Compensation	No	No	No	No	N/A	No	N/A	N/A	No	Yes ⁵¹	No	No
Maximum Assessable Earnings ⁵² - 2011	82,800	71,700	96,000 ⁵³	56,700	51,595	82,720	52,000	79,600	47,800	64,000	55,000	77,920

Yes = When determining the amount of payment that an employer is assessed on, employers in each jurisdiction are assessed on the items marked with a 'Yes' in the above table.

N/A means not applicable or not available. Contact individual [WCBs/Commissions](#) if you require further information or clarification.

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

- 1 If T-4'd or should be T-4'd by CRA.
- 2 Everything that is considered as employment income by Revenu Québec and paid to a worker is insurable at the time it is paid.
- 3 Honorariums exceeding \$5,000, which are T4'd.
- 4 If taxable.
- 5 If commissions are paid to a worker or and independent operator deemed to be a worker.
- 6 Some policy exceptions.
- 7 Only if coverage applied for and approved.
- 8 Optional personal protection is available to eligible persons. Mayors, municipal councillors, partners, persons responsible for a home childcare service, intermediate resources, family-type resources and single owners are eligible for personal protection. Since January 2007, the term « Director » relates to two types of persons working on the board of legal person: a director (president, vice-president, secretaries, treasurers) and a "member of the board of directors". A director is not covered by the ARIAOD If he wants to be covered, he should apply for personal protection . The "member of the board of directors " is covered by the ARIAOD if he is also a worker of the legal person. If not, he could apply for personal protection.
- 9 When on payroll, and a predetermined wage.
- 10 Disability benefits paid by the employer in the form of a wage "top up" are assessable. Long term disability in excess of one year is not assessable.
- 11 Paid to the worker directly by the employer.
- 12 Where a Director who is the owner of an incorporated business pays himself by taking dividends rather than salary, or a combination, then payments are assessable.
- 13 Regardless of whether they get paid or not.
- 14 Not Proprietor or partner's spouse, children under 16, residing at home and working for proprietor or partner.
- 15 If working in the business and paid.
- 16 Up to maximum insurable amount.
- 17 Assessment based on number of firefighters - not earnings.
- 18 Full-time firemen salary is assessable up to the maximum assessable.
- 19 The portion of financial compensation paid to an emergency services volunteer exceeding \$1,000 per year is insurable.
- 20 \$75 per month per person on roster - automatic coverage where part of municipality.
- 21 Based on wages or on numbers if voluntary.
- 22 Number of individuals - not earnings; optional coverage for volunteer firefighters in unorganized territories.
- 23 If volunteers for Government of Yukon, automatically covered. Rather than pay assessments on volunteers, the Government pays cost of claim + 15%. If not volunteers of Government of Yukon, coverage must be applied for and approved.
- 24 Free rent is insurable if taxable or exchanged for service.
- 25 Not included if supplied to a worker because of the special nature or location of the employment.
- 26 If recorded.
- 27 Under certain conditions.
- 28 Northern Allowance is taxable because Vacation Travel Assistance no longer exists with the Government.
- 29 Severance is assessable if employer has not issued a UI Record of Employment to the worker.
- 30 Sabbatical earnings are insurable in the year paid. Deferred earnings are insurable in year earned.
- 31 When a worker is on paid leave (pre-retirement) for over 13 consecutive weeks, deductions may be made from assessable payroll for the period in excess of 13 weeks.
- 32 The salary paid by the employer during pre-retirement is insurable.
- 33 Employee's share.
- 34 Except amounts paid by employer for the part of a worker's sick leave in excess of 105 consecutive days and the salary paid to directors of a legal entity.
- 35 If not based on length of service.
- 36 If the lump sum is paid in the final year of employment.
- 37 Except when paid in a lump sum in final year of employment.
- 38 If on financial statements for 2 consecutive fiscal periods, then assessable.
- 39 Unless T4'd and shareholder is a worker, rather than executive of firm.
- 40 If the shareholder is also an employee of the employer and if the benefit is considered as employment income by Revenu Québec, it is then insurable by the CSST.
- 41 Depending on circumstances.
- 42 Non-cash taxable benefits are not assessable.
- 43 BC does not assess on personal use of company vehicle per box 34 of T4's.
- 44 Interest portion only.
- 45 The employer's share of health insurance benefits is not assessable. Quebec workers may, in addition to the mandatory public health-insurance regime (RAMQ), have a private regime whose premium may be paid by their employer; in which case the premium is assessable.
- 46 If available to the recipient prior to age 65.
- 47 Taxable deferred wages must be declared starting in 2006 and are insurable.
- 48 Top ups are prohibited by law.
- 49 If workers are paid to travel to and from the jobsite, these are T4 earnings and are assessable.
- 50 The voluntary activity can be optionally covered by the person who uses the volunteer services for the purposes of his/her establishment.
- 51 Only the supplement is taxable.
- 52 See '[Maximum Assessable / Insurable Earning History](#)' for past years' maximums.
- 53 While there is no limit on insurable earnings used for calculation of a worker's benefits, there is a limit on assessable earnings per worker used in the calculation of an employer's assessment. Maximum for optional or personal coverage is \$409,430 per individual.

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

MAXIMUM ASSESSABLE / INSURABLE EARNINGS HISTORY

	AB	BC	MB	NB	NL	NT/NU	NS	ON	PE	QC	SK	YT
1996	\$44,000	\$54,200	\$48,610	\$42,600	\$45,500	\$49,000	\$38,600	\$55,600	\$35,100	\$48,500	\$48,000	\$51,400
1997	\$44,700	\$55,800	\$49,530	\$43,300	\$45,500	\$49,000	\$38,600	\$56,100	\$35,900	\$49,000	\$48,000	\$54,200
1998	\$45,600	\$56,900	\$50,380	\$44,100	\$45,500	\$52,000	\$39,300	\$58,200	\$36,200	\$50,000	\$48,000	\$54,200
1999	\$45,600	\$57,500	\$51,460	\$44,600	\$45,500	\$60,000	\$39,700	\$59,200	\$36,200	\$50,500	\$48,000	\$57,500
2000	\$48,600	\$58,000	\$52,720	\$45,100	\$45,500	\$60,000	\$40,500	\$59,300	\$36,600	\$50,500	\$48,000	\$60,000
2001	\$50,100	\$58,500	\$53,510	\$46,200	\$45,500	\$63,350	\$41,100	\$60,600	\$38,100	\$51,500	\$48,000	\$62,400
2002	\$58,000	\$59,600	\$54,590	\$47,600	\$45,500	\$63,350	\$41,100	\$64,600	\$39,300	\$52,500	\$48,000	\$65,100
2003	\$58,800	\$60,100	\$55,620	\$48,400	\$45,500	\$64,500	\$41,800	\$65,600	\$40,000	\$53,500	\$51,900	\$66,200
2004	\$61,200	\$60,700	\$56,310	\$50,000	\$45,500	\$66,500	\$43,200	\$66,800	\$41,200	\$55,000	\$53,000	\$65,800
2005	\$62,600	\$61,300	\$58,260	\$50,900	\$46,275	\$66,500	\$43,800	\$67,700	\$42,300	\$56,000	\$55,000	\$67,000
2006	\$63,300	\$62,400	\$66,500 ¹	\$51,900	\$47,245	\$67,500	\$45,100	\$69,400	\$43,300	\$57,000	\$55,000	\$69,500
2007	\$64,600	\$64,400	\$71,000 ¹	\$53,200	\$48,425	\$69,200	\$46,700	\$71,800	\$44,700	\$59,000	\$55,000	\$73,200
2008	\$68,500	\$66,500	\$77,000 ^{1,2}	\$54,200	\$49,295	\$70,600	\$48,400	\$73,300	\$45,400	\$60,500	\$55,000	\$74,100
2009	\$72,600	\$68,500	\$83,000 ¹	\$55,400	\$50,379	\$72,100	\$49,400	\$74,600	\$47,500	\$62,000	\$55,000	\$76,842
2010	\$77,000	\$71,200	\$89,000 ^{1,3}	\$56,300	\$51,235	\$75,200	\$50,800	\$77,600	\$47,500	\$62,500	\$55,000	\$77,610
2011	\$82,800	\$71,700	\$96,000 ^{1,4}	\$56,700	\$51,595	\$82,720	\$52,000	\$79,600	\$47,800	\$64,000	\$55,000	\$77,920

-
- 1 While there is no limit on insurable earnings used for calculation of a worker's benefits, there is a limit on assessable earnings per worker used in the calculation of an employer's assessment.
 - 2 Excludes covered directors (No Max).
 - 3 Maximum for optional or personal coverage is \$409,430 per individual.
 - 4 Maximum for optional or personal coverage is \$418,780 per individual.

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

JURISDICTIONAL ANALYSIS OF BASIC CLASSIFICATION STRUCTURES - 2011

	NAME OF SECTOR OR CLASS	TOTAL # OF SECTORS/CLASSES	TOTAL # OF RATE GROUPS/UNITS	TOTAL # OF ACTUAL RATES	TOTAL # OF INDUSTRIES (IND. CODES)
AB ¹	Agriculture and Forestry (3 rate groups / 4 rates) Mining and Petroleum Development (8 rate groups/ 16 rates) Manufacturing, and Processing (29 rate groups / 49 rates) Construction and Construction Trade Services (17 rate groups/ 29 rates) Transportation, Communication and Utilities (12 rate groups/ 21 rates) Wholesale and Retail (17 rate groups/ 23 rates) Municipal Government, Education and Health Services (11 rate groups /21 rates) Provincial Government (1 rate group/ 1 rate) Business, Personal and Professional Services (12 rate groups/ 23 rates) See '2011 premium rates'	9 ²	110	184 ³	337
BC	Primary Resources (8 rate groups) Manufacturing (31 rate groups) Construction (15 rate groups) Transportation and Warehousing (13 rate groups) Trade (14 rate groups) Public Sector (3 rate groups) Service Sector (31 rate groups) See '2011 – Browse the classification structure by sector'	11 ⁴	65 ⁵	266	571
MB ⁶	Agriculture & Forestry (5 rate groups) Mines, Quarries & Oil Wells (3 rate groups) Manufacturing (13 rate groups) Construction (8 rate groups) Transportation, Communications & Storage (5 rate groups) Trade (7 rate groups) Service Industries (12 rate groups) Public Administration (2 rate groups) Voluntary (by Application) (8 rate groups) See 'Assessment Rate Setting System' , information about rates for new businesses	9	63	780	235

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

	NAME OF SECTOR OR CLASS	TOTAL # OF SECTORS/CLASSES	TOTAL # OF RATE GROUPS/UNITS	TOTAL # OF ACTUAL RATES	TOTAL # OF INDUSTRIES (IND. CODES)
NB	97 Industries. See '2010 Industry Assessment Rates' Also see 'Understanding Assessed Premiums'		87	21	87 Ind.; 780 NAICS codes
NL ⁷	Agriculture (38 NICs ¹⁰) Fishing / Trapping (8 NICs) Logging / Forestry (3 NICs) Mining / Quarries / Oil Wells (31 NICs) Manufacturing (249 NICs) Construction (70 NICs) Transportation / Storage (48 NICs) Retail Trade (73 NICs) Wholesale Trade (79 NICs) Government Services (68 NICs) Educational Services (6 NICs) Health / Social Services (59 NICs) Business Services (23 NICs) Real Estate / Insurance Agents (4 NICs) Finance / Insurance (38 NICs) Communication / Utilities Accommodation / Food / Beverages (15 NICs) Other Services (69 NICs) See 'Classification of Industries and Assessment Rates - 2011' at 'Employer Publications'	18	77 ⁸	82 ⁹	894 NICs ¹⁰
NT/ NU ¹¹	Mining (2 rates) Oil & Gas (2 rates) Construction (3 rates) Transportation, Communication & Utilities (4 rates) Services (4 rates) Renewable Resource Industries & Outdoor Recreation (1 rate) Public Administration & Defence (4 rates) Trade (4 rates) See '2011 Rate Guide'	8	24	24	388 SIC codes

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

	NAME OF SECTOR OR CLASS	TOTAL # OF SECTORS/CLASSES	TOTAL # OF RATE GROUPS/UNITS	TOTAL # OF ACTUAL RATES	TOTAL # OF INDUSTRIES (IND. CODES)
NS ¹²	Agriculture (6 rates) Fishing / Trapping (3 rates) Logging / Forestry (1 rate) Mining (3 rates) Manufacturing (25 rates) Construction (14 rates) Transportation / Storage (12 rates) Communication / Utilities (6 rates) Retail Trade (12 rates) Wholesale Trade (8 rates) Finance, Government Services (7 rates) Educational and Health (8 rates) Accommodation / Food / Beverages (2 rates) Other Services (8 rates) See ' Premium and Assessment Rates '	14	49	58	861 SIC codes
ON ¹³	Forest Products (5 rate groups) Mining & Related Industries (4 rate groups) Other Primary Industries (6 rate groups) Manufacturing (74 rate groups) Transportation & Storage (8 rate groups) Retail & Wholesale Trades (15 rate groups) Construction (12 rate groups) Government & Related Services (14 rate groups) Other Services (16 rate groups) See ' Employer Classification Manual (ECM) '	9	154	154	828
PE	Sales & Professional Services (5 rate groups, 39 Industry Groups) Agriculture, Fishing & Natural Resources (2 rate groups, 8 Industry Groups) Manufacturing (4 rate groups, 17 Industry Groups) Construction & Construction Related Services (3 rate groups, 10 Industry Groups) Transportation (3 rate groups) Public Sector & Education (3 rate groups, 5 Industry Groups) See ' Classification of Industries and Assessment Rates 2011 '	6	20	85 ⁹	339

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

	NAME OF SECTOR OR CLASS	TOTAL # OF SECTORS/CLASSES	TOTAL # OF RATE GROUPS/UNITS	TOTAL # OF ACTUAL RATES	TOTAL # OF INDUSTRIES (IND. CODES)
QC ¹⁴	Primary (15 rates) Manufacturing (64 rates) Construction (19 rates) Transportation (9 rates) Services (75 rates) Others (2 rates) See ' Table des taux 2011 ' (in French)	5	184	184	N/A
SK	Agriculture (3 rate groups) Building Construction (3 rate groups) Commodity – Wholesale – Retail (7 rate groups) Development – Mineral Resources (7 rate groups) Government and Municipal (5 rate groups) Manufacturing and Processing (10 rate groups) Road Construction (1 rate group) Service Industry (9 rate groups) Transportation, Warehousing (3 rate groups) Utility Operations (2 rate groups) See ' Assessment: Rate Classification of Industries '	10	50	50	475
YT ¹⁵	Resources & Transportation (3 rates) Construction (2 rates) Services (3 rates) Government (1 rate) See ' 2011 Classifications and Assessment Rates '	4	9	9	69

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

-
- 1 Only the Federal Government retains a self-insurer status for workers' compensation purposes.
 - 2 One is the provincial/territorial government.
 - 3 Some rates are adjusted due to levies for safety associations.
 - 4 Four are self-insurers, one of which is the provincial government.
 - 5 Some rate groups cross sector (Class) boundaries, appearing in more than one sector.
 - 6 Manitoba has 9 rate categories based on long term cost experience and similarity of industry. There is a built-in experience rating system for all WCB assessment rates. A category average is determined, and the assessment rate for an individual firm can vary by plus 200% or minus 40% from the category average. Once the firm has been registered for one complete term from October 1 to September 30, its accident costs are compared to an average Class E employer adjusted for payroll size (Class E includes all employers that are not self insured). This is done to determine the firm's Target Rate. Manitoba has a total of 226 sub-groups (industry codes) listed on its website (www.wcb.mb.ca). Because of its built-in experience rating program, Manitoba has approximately 800 different rates. For 2008 the average rate for each category is a fixed % of the Class E average rate. Once the average rate for the category is established the rates within that category can be within 40% below to 200% above the category average. The 9 rate categories and 235 rate groups (industry codes) are as follows: (1) 800% - 3 rate groups; (2) 500% - 13 rate groups; (3) 300% - 16 rate groups; (4) 200% - 37 rate groups; (5) 120% - 47 rate groups; (6) 70% - 43 rate groups; (7) 40% - 33 rate groups; (8) 25% - 13 rate groups; and (9) 15% - 27 rate groups. 2 rate groups are based on head count. Some industries have chosen to be involved in a Safety Association. Therefore a certain percentage of each affected employers assessment is used to fund the Safety Association. The program is designed to improve work site safety and reduce the cost of injuries. The industries affected and their respective percentages are as follows: 5.57% for Prairie Implements Manufacturers Association (affects industry code 310-10), 4.83% for Construction Safety Association of Manitoba (affects most industry codes in the 400 group), 8.45% for Manitoba Heavy Construction Association (affects 407-02 to 407-09 and 408-02 to 408-09) and 5.46% for SAFE Hospitality (affects 701-06).
 - 7 A new Classification and Assessment Rate Model was implemented on January 1, 2002. The Standard Industrial Classification Codes (SIC) were slightly modified to better represent the industrial environment of Newfoundland and Labrador. As a result, the classification of employers is based on NIC (Newfoundland Industrial Classification System).
 - 8 Number of industry groups.
 - 9 Does not include exp. rates.
 - 10 NIC = Newfoundland Industrial Classification Codes.
 - 11 Effect of division of the Northwest Territories & Nunavut: The WCB is currently operating under an inter-governmental agreement. Employers are required to report assessable payrolls in the two territories based on workers' usual place of continuous employment.
 - 12 NS uses the SIC Guide in establishing classes and sub-classes.
 - 13 The Ontario Board sets premium rates each year, for all rate groups, which reflect changes in each group's recent experience in terms of injury frequency, average costs per claim and size of the workforce. A rate group's premium rate covers its future cost of new claims and includes a share of the Board's operating costs and legislated funding (that goes to the Ministry of Labour, Ontario's Health and Safety Associations and other organizations that serve Ontario's workers and employers) and a share of the charge for retiring the Board's unfunded liability.
 - 14 A broad reform of the classification structure was completed in 2008. It resulted in a major improvement of the units' equity and credibility.
 - 15 A new Classification & Assessment Rate Structure was implemented in 2010. The structure places employers in one of 69 industries. Industries are then grouped into one of four classes. Within each Class, except Government, there are three Assessment Rate Groups.

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

KEY ASSESSMENT/PREMIUM RATE INFORMATION FOR 2011

	MAXIMUM ASSESSABLE EARNINGS* 2011	MINIMUM ANNUAL ASSESSMENT 2011	LOWEST ASSESSMENT RATE 2011	HIGHEST ASSESSMENT RATE 2011	AVERAGE ASSESSMENT RATE** 2011
AB	\$82,800	\$200	\$0.20	\$6.07	\$1.22
BC	\$71,700	\$0	\$0.09	\$12.03	\$1.54 ¹
MB	\$96,000 ² \$418,780 ²	see footnote ³	\$0.14	\$26.98	\$1.50
NB	\$56,700	\$100	\$0.32	\$7.57	\$2.00
NL	\$51,595	\$50	\$0.57	\$28.50	\$2.75
NT/NU	\$82,720	\$50	\$0.55	\$8.41	\$1.73
NS	\$52,000	\$0	\$0.60	\$21.00	\$2.65
ON	\$79,600	\$100	\$0.21	\$17.51	\$2.35
PE	\$47,800	\$50 - \$100 ⁴	\$0.30	\$17.50	\$2.05
QC	\$64,000	\$65	\$0.59	\$20.90	\$2.19
SK	\$55,000	\$50	\$0.18	\$4.28	\$1.61
YT	\$77,920	\$150	\$0.90	\$10.68	\$2.49

Extreme caution should be exercised in how these figures are used as they are not strictly comparable.

* "Maximum Assessable Earnings" is the maximum annual amount of earnings for each worker to be used in computing the amount of payroll for the purposes of assessment.

** Estimated rates for all jurisdictions except Quebec; in Quebec the rate represents the decreed rate set in the middle of the previous year.

1 See http://www.worksafebc.com/insurance/premiums/2011_rates/classification/browse_rate_groups/aggregate_br.asp.

2 In mandatory industries, employers only report a worker's earnings up to the maximum assessable of \$96,000. However an injured worker will receive wage loss benefits based on 90% of their net earnings. There is no cap on wage loss benefits for employers in mandatory industries in Manitoba. The coverage cap for optional voluntary and personal coverage is \$418,780.

3 \$100 for compulsory industries; \$150 for non compulsory industries.

4 Non resident employers.

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

AVERAGE ASSESSMENT RATES PER \$100.00 PAYROLL, 1985 - 2011

		AB	BC	MB	NB	NL	NT/NU	NS	ON ¹	PE	QC ²	SK	YT ³
ACTUAL AVERAGE ASSESSMENT RATES	1985	1.52	2.77	1.38	1.61	1.76	2.90	1.19	2.31	1.37	1.88	1.37	2.21
	1986	1.59	2.19	1.67	1.77	1.79	2.59	1.19	2.65	1.32	2.05	1.37	2.60
	1987	1.56	1.97	2.04	1.87	1.94	1.97	1.23	2.88	1.29	2.50	1.48	2.02
	1988	1.58	1.79	2.41	1.87	2.18	1.88	1.32	3.02	1.38	2.75	1.58	1.87
	1989	1.75	1.78	2.25	1.88	2.31	2.35	1.34	3.12	1.57	2.75	1.58	1.55
	1990	1.86	1.75	2.27	1.94	2.51	2.47	1.47	3.18	1.74	2.50	1.60	1.62
	1991	1.85	1.83	2.25	2.04	2.92	2.43	1.66	3.20	1.95	2.32	1.63	1.48
	1992	1.89	1.95	2.15	2.25	2.99	2.29	1.98	3.16	2.00	2.50	1.66	1.31
	1993	2.19	2.11	2.13	2.19	3.25	2.54	2.28	2.95	2.22	2.75	1.59	1.24
	1994	2.29	2.16	2.15	2.15	3.20	2.54	2.54	3.01	2.07	2.75	1.71	1.24
	1995	1.89	2.29	2.22	1.75	3.12	2.54	2.54	3.00	1.98	2.60	1.86	1.28
	1996	1.50	2.29	2.19	1.63	3.07	2.33	2.51	3.00	2.03	2.52	1.87	1.30
	1997	1.48	2.22	2.07	1.55	2.97	2.36	2.51	2.85	2.05	2.52	1.99	1.69
	1998	1.34	2.01	1.86	1.59	2.96	1.93	2.53	2.59	2.12	2.47	1.69	1.56
	1999	1.07	1.88	1.46	1.67	2.97	1.20	2.56	2.42	2.11	2.22	1.66	1.26
	2000	1.12	1.73	1.49	1.67	3.23	1.04	2.55	2.29	2.08	2.07	1.61	1.29
	2001	1.31	1.78	1.52	1.58	3.22	1.18	2.49	2.13	2.29	1.90	1.57	1.30
	2002	1.64	1.88	1.49 ⁴ / 1.56 ⁵	1.86	3.50	1.28	2.50	2.13	2.34	1.85	1.65	1.28
	2003	1.94	1.94	1.62	2.03	3.36	1.45	2.58	2.19	2.42	1.93	1.81	1.38
	2004	1.96	1.99	1.71	2.20	3.41	1.82	2.59	2.19	2.39	2.15	2.00	1.54
2005	1.83	1.99	1.72	2.16	3.30	1.96	2.63	2.23	2.34	2.29	1.99	1.79	
2006	1.63	1.89	1.72	2.09	2.66	2.00	2.63	2.24	2.24	2.32	1.87	2.28	
2007	1.46	1.54	1.71	2.08	2.73	1.76	2.64	2.24	2.20	2.19	1.87	2.87	
2008	1.33	1.51	1.62	2.04	2.74	1.80	2.68	2.24	1.79	2.12	1.74	2.90	
2009	1.24	1.40	1.62	2.01	2.72	1.56	2.67	2.20	2.20	2.08	1.70	2.89	
PROVISIONAL RATES	2010*	1.32	1.56	1.60	2.08	2.75	1.80	2.65	2.30	2.15	2.19	1.63	2.95
	2011*	1.22	1.54 ⁶	1.50	2.00	2.75	1.73	2.65	2.35	2.05	2.19 ⁷	1.61	2.49

Note

Comparisons of average assessment rates can be very misleading and are influenced by the various methods adopted by WCBs for developing these averages. For example, weighting of individual rates by payroll or by industry can significantly impact the average rate. The mix of industry, the varying benefit levels and earnings ceilings, extent of industry coverage and degree of funding of liabilities can also result in distorted comparisons of average assessment rates by jurisdiction. Extreme caution should, therefore, be exercised in how average WCB assessment rates are used.

*** All rates, except for the two most recent years, are the actual average assessment rates (as available).**

* Rates estimated except Quebec.

1 Provisional rates for 2011 set mid-year 2010 and finalized by 2010 year end.

2 Rates set before the beginning of each year.

3 Rates for Yukon have been restated and are based on rate-assessed employers.

4 January 1, 2002 – June 30, 2002.

5 July 1, 2002 – December 31, 2002.

6 See http://www.worksafebc.com/insurance/premiums/2011_rates/classification/browse_rate_groups/aggregate_br.asp.

7 In Quebec the rate represents the decreed rate set in the middle of the previous year

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

SUMMARY OF EXPERIENCE RATING PROGRAMS IN CANADA

*Click on title of Experience Rating Program to be directed to detailed information on the program on the Board/Commission website.

	YR ¹	TITLE	ELIGIBILITY	EFFECT ²	BALANCE	SURCHARGE/ REBATE SPREAD
AB	2000	Partnerships in Injury Reduction	All employers	retrospective	not balanced	-Refunds only. -Up to 20% refunds based on achieving a COR and improved performance (minimum 5% rebate for maintaining COR, first- time COR holders receive minimum 10% for first year of program).
	1998	Experience Rating Plan for Large Employers	Employers with industry rate premiums of at least \$15,000 over 3 year period.	prospective	not balanced	-Up to 40% discount or surcharge on industry rate.
	1998	Experience Rating Plan for Small Employers	Employers with industry rate premiums less than \$15,000 over a 3 year period.	prospective	not balanced	5% discount if no lost time claims in 5 year period; 5% surcharge if 5 or more lost time claims in 5 year period; no discount if 1-4 lost time claims or if less than 5 yrs of history.
	1998	Poor Performance Surcharge	Employers in Experience Rating for Large Employers at maximum surcharge for 2 or more yrs.	prospective	not balanced	-Effective January 1, 2009, maximum surcharge of 200%
	2008	Industry Custom Pricing	All employers	prospective	not balanced	Industries can choose to customize various features of Experience Rating in accordance with their risk preferences. Features that can be customized are: -Maximum discounts and surcharges -Experience ratio -Participation -Costs used to measure performance (cost relief)
BC	2000	Experience Rating Plan	All employers	prospective	balanced	Maximum 50% discount to maximum 100% surcharge on base assessment rate.
		Partners Program (COR)	All employers	retrospective	Not yearly balanced but appropriately considered by funding policy	-10% rebate off base assessments for Occupational Health & Safety Certificate of Recognition (COR) -5% rebate off base assessments for Disability Management COR
MB	1989	Experience Sensitive Rating	All employers except individually liable employers.	prospective	balanced	Plus 200% or minus 40% from the category base rate ³ .
NB	1990	Experience Rating System	Employers with premiums of at least \$3,000 over a 3 yr period. To be eligible to participate in the Experience Rating system, employers must have a basic average annual assessment of at least \$1,000 over the exposure period.	prospective	balanced	40%-40% of base assessment.
	1992	Enhanced Participation				Participation 25% plus 1% for each \$500 of assessments over \$1,000.
	1996	Enhanced Experience Rating System				Up to 40% rate reduction and up to 80% rate surcharge.

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

	YR ¹	TITLE	ELIGIBILITY	EFFECT ²	BALANCE	SURCHARGE/ REBATE SPREAD
NL	1989	Experience Rating Assessment Plan - Pilot Project	Hospitals, nursing homes, and special care homes with total premiums of at least \$3,000 over a 3 yr. period.	prospective	balanced	20% - 20% of base assessment rate.
	1995	Expanded Experience Rating Plan Mandatory for all eligible firms	All firms in an eligible rate code that have been active for the past three years and have paid a minimum of \$3,000 in assessments over those three years (an average of \$1,000 per year).	prospective	balanced	Maximum of 20% discount or 20% surcharge applied to the base rate.
	2002	Adjusted Experience Rating Plan	Same as 1995 Plan, but with industry groups replacing rate codes.	prospective	not balanced	Maximum of 20% discount or 40% surcharge applied to base rate ⁴ .
	2005	PRIME Program Practice Incentive continues for eligible firms. Experience refunds and charges for large employers delayed until 2008. (Delayed until 2009 for all other employers)	Experience Rating Plan still in effect for non-large employers. However, all firms in eligible NIC codes, with a calculated base assessment in the PRIME year greater than the minimum assessment may qualify for refunds.	prospective	not balanced	Maximum of 20% discount or 40% surcharge applied to base rate ⁴ plus an additional 5% refund if employers meet Practice Incentive criteria.
	2008	PRIME Program The practice and experience incentive components of the PRIME program are now in effect for all PRIME eligible employers.	<p><u>Practice Incentive</u> All firms in eligible NIC codes, with a calculated base assessment in the PRIME year greater than the minimum assessment may qualify for practice incentive refunds</p> <p><u>Experience Incentive</u> All employers who are eligible for the practice incentive are eligible for the experience incentive component of PRIME, with the exception of:</p> <ol style="list-style-type: none"> Employers who do not have an assessment in the PRIME year (the calendar year for which costs are considered for PRIME) and an assessment in one or both of the other two years of the PRIME base period (maximum three year period including the PRIME year and the two years prior), and Employers who have calculated base assessments in any one of the qualifying years of the PRIME base period which is less than or equal to the prescribed minimum assessment as per section 24 of the <i>Workplace Health, Safety and Compensation Regulations</i>. <p>For new employers, a period of at least two years is necessary before eligibility for the experience incentive component can be determined.</p>	prospective	not balanced	<p>Employers who meet the Practice Incentive criteria may qualify for a 5% refund on their average calculated base assessments.</p> <p>Under the experience incentive, employers are assigned a PRIME experience incentive range. The employers claim costs are accumulated throughout the year and then compared to the experience incentive range. If their costs fall below the bottom of their range, they will receive an experience refund. If their costs are higher than the top of their range, they may be required to pay an experience charge. If their costs are within their range, there may be no experience refund or charge applied.</p> <p>Only those employers who meet the requirements of the Practice Incentive component can qualify for additional refunds under the experience incentive component. Employers who do not qualify for their practice refund will still be subject to experience charges, if applicable.</p>

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

	YR ¹	TITLE	ELIGIBILITY	EFFECT ²	BALANCE	SURCHARGE/ REBATE SPREAD
NT/ NU	1996 / 1999	Safety Incentive and Rate Reduction (SIRR) Program Cancelled				PROGRAM CANCELLED
	2008	Safe Advantage	Employers paying over \$40,000 in average assessments (based on prior 3 years)	retrospective	balanced	Merit/Demerit based on claims cost experience and safety and return to work management practices.
NS	1996	Experience Rating	All regularly classified employers. Special protection employers are not eligible. Employers with consistently poor Experience Rating results receive an additional surcharge	prospective	balanced	The max. merit (decrease) in an employer's basic rate is 30%; the max. demerit (increase) is 60%. Surcharges are over and above the Experience Rating maximum demerit. They begin at up to 20% of the industry rate, and can increase by up to 20% per year.
ON	1984	CAD-7 ⁵	Construction employers paying more than \$25,000 annual premium.	retrospective	balanced over time	Refund/surcharge varies with rating factor.
	1984	New Experimental Experience Rating (NEER)	Non construction employers paying more than \$25,000 annual premium.	retrospective	balanced over time	Refund/surcharge varies with rating factor.
	1989	Workwell Program	All employers.	retrospective	not balanced	Surcharge only; 10-75% of assessment to a maximum of \$500,000.
	1997	Safe Communities Incentive Program (SCIP)	Employers paying up to \$90,000 in annual WCB premiums (optional).	retrospective	not balanced	Refund only; 75% of cost savings realized.
	1998	Merit Adjusted Premium (MAP) Program	Employers paying premiums of \$1,000 to \$25,000 annually.	prospective	balanced	Maximum premium rebate (discount) of 10%. Maximum premium increase of 50%.
	2007	Safety Groups Program	All employers.	retrospective	balanced	Refund only; max. of 6% of a Group's premium distributed among members.
PE	1995	Experience Rating System – Pilot	Construction sectors with total premiums of at least \$3,000 over a 3 year period.	prospective	balanced	Plus or minus 30% from the base rate.
	1996	Experience Rating System	Employers with total premiums of at least \$3,000 over a 3 year period. Farming and Fishing industries are excluded.	prospective	balanced	Plus 50% or minus 30% from the base rate.

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

	YR ¹	TITLE	ELIGIBILITY	EFFECT ²	BALANCE	SURCHARGE/ REBATE SPREAD
QC	1998	Mutuelles de prévention (Mutual Prevention Group)	Same as 1999 personalized plan applicable to employers of the group considered as a whole.	prospective	balanced	Varies according to the degree of personalization. May reach 200% of the part of the premium according to the unit risk / Might come close to 100% of the part of the premium according to the unit risk
	1990	Le taux personnalisé (Personalized rate)	Employers whose premium exceeds a certain threshold (about \$7,500 in 2011) ⁶ .	prospective	balanced	Varies according to the degree of personalization. Might reach 200% of the part of the premium according to the unit risk / Might reach overall 70% of the part of the premium according to the unit risk
	1990	Le mode rétrospectif (Retrospective rate)	Qualification threshold of the basic test: 2009 insurable payroll x risk-related part of 2009 unit rate exceeding \$298,600.	retrospective	not yearly balanced (but appropriately considered by the funding policy)	Varies according to size 50% / 50% tp close to 100% of the basic assessment rate *surcharges/rebates expressed in terms of risk-related part of the base assessment
SK	2005	Experience Rating Program	Standard program: Employers must be active for the last 3 yrs. for discount or surcharge, with annual assessable premiums of min. \$50.00. Employers with industry rate premiums less than \$15,000 over a 3 year period. Advanced program: Employers must be active for the last year in the evaluation window to be eligible for either discount or surcharge, with annual assessable premiums of min \$50. Employers with industry rate premiums of more than \$15,000 over 3 year period.	prospective	balanced over time	Discount - up to 25% off of industry premium rate. Surcharge - up to 75% added to industry premium rate Discount - up to 30% off of industry premium rate. Surcharge - up to 200% added to industry premium
	1992	Merit/Surcharge Program Program replaced by Experience Rating Program	Employers must be active for the last year for surcharge and the last 3 yrs. for merit, with annual premiums of min. \$50.00.	retrospective	not balanced	Merit - up to 25% refund of average premiums. Surcharge - up to 40% additional charges of average premiums.
YT	1992	Risk Reduction Merit Rebate Program. Program Cancelled				No experience Rating Programs in place in 2011.
	1997	Risk Reduction Merit Rebate Program Cancelled				

1 Many WCBs had other experience rating programs or plans operating before those listed. P.E.I. had a program in the 1970s and early 1980s.

2 With **retrospective adjustments**, the employer starts each year paying the basic assessment rate for the industry, and after the year is over, retrospective refunds or surcharges are made to reflect the employer's actual experience. **Prospective programs**, on the other hand, adjust future assessments through discounts or surcharges based on past years' experience.

3 Manitoba has not had a merit/surcharge program since 1997. Assessment rates for individual firms can vary by minus 40% or plus 200% from the category base rate.

4 Doubling of maximum surcharge was instituted for the 2002 rate setting year and continues for 2003 (a 20% maximum surcharge existed prior to 2002). The current experience rating program is not necessarily revenue neutral as a result.

5 Council Amendment to Draft #7. No individually liable employer is eligible to participate in an experience rating/incentive program.

6 Personalized rate of an employer based on risk cannot exceed thrice the rate of the unit based on risk.

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

SCOPE OF COVERAGE - INDUSTRIES/OCCUPATIONS

Please note that even if an industry/occupation is included or excluded below, there may be other factors to consider whether a firm requires coverage. For example, in some jurisdictions if a firm has less than a certain number of employees, they do not require workers' compensation coverage.

Some jurisdictions cover all industries/occupations unless they are specifically excluded, while others only cover industries/occupations that are specifically included.

Please contact individual Workers' Compensation Boards/Commissions to obtain specific details about whether your firm requires coverage or can be voluntarily covered by application. Contact information for each WCB/Commission can be found at: <http://www.awcbc.org/en/linkstoworkerscompensationboardscommissions.asp>.

Also see '[Individually Liable Employers \(Self-Insurers\)](#)' for listing of individually liable employers in each jurisdiction.

The '[Scope of Coverage - Industries/Occupations](#)' table gives a broad overview of the following topics:

- **Context** (including Percentage of Workforce Covered, Population, Employed Labour force and Number of Employer Accounts)
- **Legislation** (References to Scope of Coverage found in Acts, Regulations and Schedules)
- **Policy** (References to Scope of Coverage found in Board/Commission Policy Manuals)
- **Inclusions** (Industries/Occupations Specifically Included)
- **Exclusions** (Industries/Occupations Specifically Excluded)
- **Voluntary** (Industries/Occupations that can apply for Voluntary Coverage)

Click below to go directly to the following jurisdiction:	
Alberta	Nova Scotia
British Columbia	Ontario
Manitoba	Prince Edward Island
New Brunswick	Quebec
Newfoundland and Labrador	Saskatchewan
Northwest Territories / Nunavut	Yukon

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

SCOPE OF COVERAGE - INDUSTRIES/OCCUPATIONS				
AB	CONTEXT			
	% of Workforce Covered ¹ (2009)	Population ² (2010)	Employed Labour force ³ (2010)	# of Employer Accounts (2010)
	86.20%	3,720.9 (in 000s)	2,016.6 (in 000s)	152,807
	LEGISLATION (References to Scope of Coverage found in Acts, Regulations and Schedules)			
	Workers' Compensation Act (s. 14, 15, 16)			
	Workers' Compensation Regulation , Alberta Regulation 325/2002, (art. 2-6, Schedule A)			
	POLICY (References to Scope of Coverage found in Board/Commission Policy Manuals)			
	Policy 06-01 Insurance coverage for workers & employers			
	INCLUSIONS (Industries/Occupations Specifically Included)			
	All industries are included unless specifically exempted. See Workers' Compensation Act , s. 14			
	EXCLUSIONS (Industries/Occupations Specifically Excluded)			
	See https://ds.wcb.ab.ca/wcb.ratemannual.webserver/exemptindustries.aspx for current list. See Workers' Compensation Regulation , Alberta Regulation 325/2002, s. 2, 3			
	VOLUNTARY/OPTIONAL COVERAGE (Industries/Occupations that can apply for Voluntary/Optional Coverage)			
See Workers' Compensation Act , s. 15 and Workers' Compensation Regulation , Alberta Regulation 325/2002, s. 4, 5, 6				
BC	CONTEXT			
	% of Workforce Covered ¹ (2009)	Population ² (2010)	Employed Labour force ³ (2010)	# of Employer Accounts (2010)
	93.32%	4,531.0 (in 000s)	2,256.5 (in 000s)	199,376
	LEGISLATION (References to Scope of Coverage found in Acts, Regulations and Schedules)			
	Workers Compensation Act (s. 2, 3, 102)			
	POLICY (References to Scope of Coverage found in Board/Commission Policy Manuals)			
	N/A			
	INCLUSIONS (Industries/Occupations Specifically Included)			
	Universal Coverage. Workers Compensation Act , section 2			
	Application			
	2 (1) This Part applies to all employers, as employers, and all workers in British Columbia except employers or workers exempted by order of the Board.			
	(2) The Board may direct that this Part applies on the terms specified in the Board's direction			
	(a) to an independent operator who is neither an employer nor a worker as though the independent operator was a worker, or			
(b) to an employer as though the employer was a worker.				
(3) The application of this Part under subsection (2) to an employer does not exempt the employer, as an employer, from the application of this Part.				

1 Percentage of Workforce Covered from AWCBC's [Key Statistical Measures](#). Most recent data available.

2 Statistics Canada - Population, by sex and age group, by provinces and territory (Number, both sexes). Statistics Canada, CANSIM, table 051-0001. <http://www40.statcan.gc.ca/l01/cst01/demo31a-eng.htm>

3 Statistics Canada - Labour force, employed and unemployed, numbers and rates, by province. Statistics Canada, CANSIM, table 282-0002. <http://www40.statcan.gc.ca/l01/cst01/labor07a-eng.htm>.

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

SCOPE OF COVERAGE - INDUSTRIES/OCCUPATIONS				
EXCLUSIONS (Industries/Occupations Specifically Excluded)				
See Assessment Manual , Item AP1-2-1, "Exemptions from Coverage".				
VOLUNTARY/OPTIONAL COVERAGE (Industries/Occupations that can apply for Voluntary/Optional Coverage)				
See Workers' Compensation Act , sections 2 and 3 and Assessment Manual Items AP1-2-2; AP1-2-3; AP1-3-1				
MB	CONTEXT			
	% of Workforce Covered ¹ (2009)	Population ² (2010)	Employed Labour force ³ (2010)	# of Employer Accounts (2010)
	73.36%	1,235.4 (in 000s)	619.8 (in 000s)	30,762
	LEGISLATION (References to Scope of Coverage found in Acts, Regulations and Schedules)			
	Workers Compensation Act (s. 1(1), 2, 2.1, 73, 74, 75, 75.1, 77, 77.1)			
	Regulation 169/2008 Excluded Industries, Employers and Workers Regulation, amendment			
	POLICY (References to Scope of Coverage found in Board/Commission Policy Manuals)			
	N/A			
	INCLUSIONS (Industries/Occupations Specifically Included)			
	All industries included unless excluded. Any occupations listed in Manitoba Regulation 196/2005 Excluded Industries, Employers and Workers Regulation - Schedule B is a listing of artisans and mechanics that have compulsory coverage even if they are working for an employer that is exempt from coverage.			
EXCLUSIONS (Industries/Occupations Specifically Excluded)				
See Manitoba Regulation 169/2008, Excluded Industries, Employers and Workers Regulation				
Certain Industries, employers and workers are excluded from the compulsory provisions of the Manitoba <i>Workers Compensation Act</i> as per Regulation 169/2008 Excluded Industries, Employers and Workers Regulation, amendment.				
VOLUNTARY/OPTIONAL COVERAGE (Industries/Occupations that can apply for Voluntary/Optional Coverage)				
Any non-mandatory business, employer, director or independent contractor can apply for optional coverage. However, Board Policy 35.10.120 Terms & Conditions of Optional Coverage allows the board to deny coverage to high risk situations that are not similar to industries already covered by the WCB.				
NB	CONTEXT			
	% of Workforce Covered ¹ (2009)	Population ² (2010)	Employed Labour force ³ (2010)	# of Employer Accounts (2010)
	94.04%	751.8 (in 000s)	356.1 (in 000s)	14,300
	LEGISLATION (References to Scope of Coverage found in Acts, Regulations and Schedules)			
	Workers' Compensation Act (s. 2, 2.1, 4, 5, 6)			
	Exclusion of Workers Regulation - Workers' Compensation Act, Regulation 82-79			
	POLICY (References to Scope of Coverage found in Board/Commission Policy Manuals)			
	N/A			
	INCLUSIONS (Industries/Occupations Specifically Included)			
	All Industries – no industry exclusion. Workers' Compensation Act, s. 2, 5 2(1) Subject to subsections (3) and to section 6, this Part applies to all employers and workers in or about any industry in the Province. 5(1) For the purposes of this Act, every person assisting a peace officer in arresting any person or in preserving the peace shall be deemed to be an employee of the Crown in right of New Brunswick, and his average earnings shall be deemed to be the same in amount as his average earnings at his regular employment and shall be paid in accordance with section 38 or, where the injury or recurrence of an injury arises after the coming into force of section 38.2, in accordance with section 38.2, or, where the injury or recurrence of an injury arises after the coming into force of section 38.11, in accordance with section 38.11.			

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

SCOPE OF COVERAGE - INDUSTRIES/OCCUPATIONS			
EXCLUSIONS (Industries/Occupations Specifically Excluded)			
None.			
See Workers' Compensation Act , s. 2, 6 and Exclusion of Workers Regulation - Workers' Compensation Act			
Workers' Compensation Act			
2(3) Subject to sections 4 and 6, this Part does not apply to the following:			
<ul style="list-style-type: none"> (a) persons whose employment is of a casual nature and otherwise than for the purposes of the industry; (a.1) persons who play sports as their main source of income; (b) outworkers; (c) members of the family of the employer residing with the employer who are under sixteen years of age; and (d) persons employed as domestic servants. 			
6 The Lieutenant-Governor in Council may by regulation exclude from the scope of this Part any industry or industries in which not more than a stated number of workers fixed by such regulation are usually employed.			
Exclusion of Workers Regulation - Workers' Compensation Act			
3(1) Subject to subsection (2), an industry is excluded from the scope of Part I of the Act unless it has throughout its operations in the year at least three workers at the same time usually employed therein.			
3(2) The fishing industry is excluded from the scope of Part I of the Act except for undertakings in which twenty-five or more workers are at the same time usually employed.			
VOLUNTARY/OPTIONAL COVERAGE (Industries/Occupations that can apply for Voluntary/Optional Coverage)			
Workers' Compensation Act , s. 4			
4(1) An industry or worker not within the scope of this Part may, on the application of the employer, be admitted by the Commission as being within the scope of this Part on such terms and conditions, and for such period, and from time to time, as the Commission may prescribe; and from such admission, and during the period of such admission, such industry or worker shall be deemed to be within the scope of this Part.			
4(2) An employer in an industry within the scope of this Part may be admitted, on such terms and conditions and for such period and from time to time as the Commission may prescribe, as being entitled for himself or his dependents, as the case may be, to the same compensation as if that employer were a worker within the scope of this Part.			
4(3) The admission may be made in such manner and form as the Commission deems adequate and proper.			
NL	CONTEXT		
	% of Workforce Covered ¹ (2009)	Population ² (2010)	Employed Labour force ³ (2010)
	97.63%	509.7 (in 000s)	219.4 (in 000s)
	# of Employer Accounts (2010)		
	17,738		
	LEGISLATION (References to Scope of Coverage found in Acts, Regulations and Schedules)		
	Workplace Health, Safety and Compensation Act (s. 38-42)		
Workplace Health, Safety and Compensation Regulation , Regulation 1025/96 (s. 4)			
POLICY (References to Scope of Coverage found in Board/Commission Policy Manuals)			
N/A			
INCLUSIONS (Industries/Occupations Specifically Included)			
Workplace Health, Safety and Compensation Act , (s. 38 – 42)			
Application of Act			
38.(1) This Act applies to workers and employers engaged in, about or in connection with an industry in the province except those industries, employers or workers that the Lieutenant-Governor in Council may exclude by regulation.			
(2) In addition to those industries, employers and workers excluded under subsection (1), the commission may by regulation exclude an employer or worker from the scope of this Act, where it is of the opinion that the exclusion is appropriate.			
(3) Notwithstanding that certain industries, employers or workers are excluded from the scope of this Act, the commission may, on application, order that this Act apply to 1 or more of the industries, employers or workers otherwise excluded.			

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

SCOPE OF COVERAGE - INDUSTRIES/OCCUPATIONS

Employer covered

39. An employer in an industry may be admitted by the commission as being entitled for himself or herself and his or her dependents to the same compensation as if the employer were a worker.

Coverage for particular workers

- 40.(1) The Lieutenant-Governor in Council may by regulations in relation to
- (a) fishers working in or out of the province, or on or about the waters of the province, or living within the province;
 - (b) commercial buyers or other commercial recipients of fish, or a person engaged within the province in transmitting payments to fishers;
 - (c) volunteer fire brigades or departments located in or serving a municipality and the members of the fire brigades or departments;
 - (d) independent operators in the logging industry;
 - (e) members of the House of Assembly;
 - (f) volunteers engaged in work or measures under the *Emergency Measures Act*; and
 - (g) volunteers providing community ambulance services,

provide that the provisions of this Act may apply and to the extent that the regulations may provide.

(2) Where it appears to the commission that this Act or a regulation is inappropriate or unworkable in relation to fishers, the fishing industry or commercial buyers or other commercial recipients of fish, the commission may, by regulation or otherwise, make rules and give decisions that it considers fair and appropriate having regard to the intent that fishers shall where possible receive the benefit of and be subject to this Act.

Independent operator

41. An independent operator, not being an employer or a worker but performing work of a nature that would be within the scope of this Act, may be admitted by the commission as being entitled for himself or herself and his or her dependents to the same compensation as if he or she were a worker within the scope of this Act.

Work training programs

42. (1) Where a student is enrolled in an educational institution and is participating in a work training program he or she shall, while participating in the work training program, be considered to be a worker employed by the province.
- (2) Where a student is injured while participating in a work training program and is entitled to compensation the amount payable to him or her shall be based on the current rate paid to a worker engaged in the same or similar work provided that the maximum amount payable does not exceed that set by this Act.
- (3) The age for admission to a work training program shall be 15 years or over but in exceptional circumstances the commission may, at the request of the Minister of Education, rule a student to be entitled to the benefits of this section.

EXCLUSIONS (Industries/Occupations Specifically Excluded)

Only exceptions are professional athletes and workers performing work for an individual in or about their private residence.

[Workplace Health, Safety and Compensation Regulations \(CNLR 1025/96\)](#), (s. 4, 5)

Exclusions from Act

4. Under subsection 38(2) of the Act the following types of employment and occupations are excluded from the application of the Act
- (a) employment by a person in respect of construction or renovation of a private residence, where the residence is or shall be used as a private residence of that person;
 - (b) employment by a person in respect of a function in a private residence of that person; and
 - (c) professional sports competitors

Commercial fishers

5. (1) Except to the extent varied by these regulations or other regulations made under the Act, all provisions of the Act relating to workers shall apply to commercial fishers.
- (2) For the purpose of the Act, a commercial fisher's employment is his or her work activities directly related to his or her occupation as a commercial fisher during his or her normal fishing season but does not include off-season activities unless special coverage has been obtained from the commission.
- (3) A commercial fisher is not to be considered to be in the course of his or her employment during the off-season.
- (4) In this section, "off-season" means that period during which a fisher has ceased his or her operations, with a reasonable period for preparing and concluding the season's work, unless emergency circumstances prevail.

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

SCOPE OF COVERAGE - INDUSTRIES/OCCUPATIONS				
VOLUNTARY/OPTIONAL COVERAGE (Industries/Occupations that can apply for Voluntary/Optional Coverage)				
Workplace Health, Safety and Compensation Act , s. 38(3)				
38(3) Notwithstanding that certain industries, employers or workers are excluded from the scope of this Act, the commission may, on application, order that this Act apply to 1 or more of the industries, employers or workers otherwise excluded.				
NT/NU	CONTEXT			
	% of Workforce Covered ¹ (2009)	Population ² (2010)	Employed Labour force (2010)	# of Employer Accounts (2010)
	100%	77.0 (in 000s)	33.2 ^{4, 5} (in 000s)	4,500
	LEGISLATION (References to Scope of Coverage found in Acts, Regulations and Schedules)			
	Workers' Compensation Act (s. 1, 8, 9, 10, 11)			
	POLICY (References to Scope of Coverage found in Board/Commission Policy Manuals)			
	N/A			
	INCLUSIONS (Industries/Occupations Specifically Included)			
	All Employers must register. See Workers' Compensation Act , s. 8, 9			
	EXCLUSIONS (Industries/Occupations Specifically Excluded)			
	None. See Workers' Compensation Act , s. 8, 9			
	VOLUNTARY/OPTIONAL COVERAGE (Industries/Occupations that can apply for Voluntary/Optional Coverage)			
None. See Workers' Compensation Act , s. 8, 9				
NS	CONTEXT			
	% of Workforce Covered ¹ (2009)	Population ² (2010)	Employed Labour force ³ (2010)	# of Employer Accounts (2010)
	71.17%	942.5 (in 000s)	452.5 (in 000s)	21,100
	LEGISLATION (References to Scope of Coverage found in Acts, Regulations and Schedules)			
	Workers' Compensation Act (s. 3-9)			
	Power to extend application of Part – s. 4,			
	Application of Part to volunteer fire department – s. 5			
	Application of part to students – s. 6			
	Application to municipality – s. 7			
	Temporary hiring – s. 8			
	Deemed worker – s. 9			
	Workers' Compensation General Regulations , N.S. Reg. 22/96 (amended to N.S. Reg. 146/2002)			
POLICY (References to Scope of Coverage found in Board/Commission Policy Manuals)				
N/A				
INCLUSIONS (Industries/Occupations Specifically Included)				
See Workers' Compensation Act , s. 3 and Workers' Compensation General Regulations , N.S. Reg 146/2002, s. 2, Appendix A.				

4 Source: Statistics Canada. Table 282-0055 - Labour force survey estimates (LFS), by provinces, territories and economic regions based on 2006 Census boundaries, annual (persons unless otherwise noted), CANSIM (database). <http://www5.statcan.gc.ca/cansim/a01?lang+eng> (accessed: March 01, 2011). Since 2001, the Labour force survey has been administered in the Northwest Territories, using an alternative methodology that accommodates some of the operational difficulties inherent to remote locales.

5 Since 2004, the Labour force survey (LFS) has been administered in Nunavut, using an alternative methodology that accommodates some of the operational difficulties inherent to remote locales. These estimates are not included in national totals. From 2004 to 2007, estimates represent about 70% of all Nunavut residents aged 15 and over. Starting in 2008, coverage was extended to 92%. Because of the large difference in coverage, users are recommended not to compare estimates prior to 2008 with data afterwards. Estimates from 2004 to 2007 are based on the 10 largest communities in Nunavut: Iqaluit, Rankin Inlet, Cambridge Bay, Kugluktuk, Baker Lake, Arviat, Pond Inlet, Cape Dorset, Pangnirtung, Igloolik. Estimates from 2008 to present cover the above communities as well as: Taloyoak, Gjoa Haven, Kugaaruk, Coral Harbour, Repulse Bay, Qikiqtarjuaq, Arctic Bay, Hall Beach, Clyde River..

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

SCOPE OF COVERAGE - INDUSTRIES/OCCUPATIONS				
EXCLUSIONS (Industries/Occupations Specifically Excluded)				
See Workers' Compensation Act , s. 3				
See Workers' Compensation General Regulations , N.S. Reg 146/2002, Scope of coverage - exclusion of industries (sections 3 – 7) Scope of coverage – exclusion of classes of workers (sections 9 - 14) Scope of coverage – exclusion of classes of employers (sections 15 - 18)				
VOLUNTARY/OPTIONAL COVERAGE (Industries/Occupations that can apply for Voluntary/Optional Coverage)				
Workers' Compensation Act , s. 4				
ON	CONTEXT			
	% of Workforce Covered ¹ (2009)	Population ² (2010)	Employed Labour force ³ (2010)	# of Employer Accounts (2010)
	73.04%	13,210.7 (in 000s)	6,610.0 (in 000s)	237,300
	LEGISLATION (References to Scope of Coverage found in Acts, Regulations and Schedules)			
	Workplace Safety and Insurance Act (s. 11, 12)			
	General Regulations, Ontario Regulation 175/98 (s. 3, 4, 5, Schedule 1, Schedule 2)			
	POLICY (References to Scope of Coverage found in Board/Commission Policy Manuals)			
	N/A			
	INCLUSIONS (Industries/Occupations Specifically Included)			
	See Ontario Regulation 175/98 or the Employer Classification Manual . See Workplace Safety and Insurance Act, 1997 , s. 11			
EXCLUSIONS (Industries/Occupations Specifically Excluded)				
N/A. (see Ontario Regulation 175/98)				
VOLUNTARY/OPTIONAL COVERAGE (Industries/Occupations that can apply for Voluntary/Optional Coverage)				
Workplace Safety and Insurance Act, 1997 , s. 12				
PE	CONTEXT			
	% of Workforce Covered ¹ (2009)	Population ² (2010)	Employed Labour force ³ (2010)	# of Employer Accounts (2010)
	95.20%	142.3 (in 000s)	70.6 (in 000s)	4,600
	LEGISLATION (References to Scope of Coverage found in Acts, Regulations and Schedules)			
	Workers Compensation Act (s. 2, 3, 4, 5)			
	POLICY (References to Scope of Coverage found in Board/Commission Policy Manuals)			
	N/A			
	INCLUSIONS (Industries/Occupations Specifically Included)			
	All industries included unless excluded. See Workers Compensation Act , s. 2			
	Workers Compensation Act Application 2. (1) This Act applies to all workers and employers engaged in, about or in connection with, any industry in the province except those workers, employers or industries excluded under subsection (2) or by the regulations. Exclusion (2) The Board may, by order made with the approval of the Lieutenant Governor in Council, exclude any particular employer or worker from the application of this Act. Inclusion (3) The Board may, on application, by order direct that this Act shall apply to an employer or worker otherwise excluded.			

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

SCOPE OF COVERAGE - INDUSTRIES/OCCUPATIONS	
EXCLUSIONS (Industries/Occupations Specifically Excluded)	
See Workers Compensation Act , s. 2 and Workers Compensation Act, General Regulations , s. 2 Workers Compensation Act, General Regulations	
Excluded workers and industries	
<p>2. The following workers and industries are excluded from the application of the Act except where the occupation is carried on as a part of an industry to which the Act applies:</p> <ul style="list-style-type: none"> (a) artists, entertainers or performers; (b) circus operations, travelling shows and trade shows; (c) clergy; (d) demonstrating and exhibiting; (e) employment by a person in respect of a function in the private residence of that person; (f) carriers employed in delivering newspapers or other publications; (g) peddling or door-to-door sales; (h) salespersons who are not restricted to selling goods for one manufacturer or supplier; (i) selling or similar canvassing on streets; (j) sports professionals, sports instructors, players and coaches; (k) volunteer workers; (l) outworkers, being persons to whom articles or materials are given out to be made up, cleaned, washed, altered, ornamented, finished, repaired or adapted for sale in their own home or on other premises not under the control and management of the person who gave out the articles or materials; (m) elected officials of a city, town or municipality; (n) presidents, vice-presidents, directors and other officers of a company unless such person is admitted under section 3 of the Act and in that event the officer shall be deemed to be a worker for the purposes of the Act; (o) transportation by taxi; (p) farming; and (q) fishing. 	
Inclusion of worker or industry	
<p>3. (1) A worker or industry excluded from the application of the Act under section 2 shall cease to be so excluded if,</p> <ul style="list-style-type: none"> (a) the Board, by order, so determines; (b) the Board authorizes an assessment to be made with respect thereto; (c) a notice of assessment is mailed to the employer. 	
Admission upon application	
(2) Upon an application of the employer pursuant to subsection 2(3) of the Act, the admission of a worker or industry excluded from the Act shall have effect from the date specified in the order of the Board.	
VOLUNTARY/OPTIONAL COVERAGE (Industries/Occupations that can apply for Voluntary/Optional Coverage)	
Workers Compensation Act , s. 2	

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

SCOPE OF COVERAGE - INDUSTRIES/OCCUPATIONS				
QC	CONTEXT			
	% of Workforce Covered ¹ (2009)	Population ² (2010)	Employed Labour force ³ (2010)	# of Employer Accounts (2010)
	93.32%	7,907.4 (in 000s)	3,915.1 (in 000s)	U/A ⁶
	LEGISLATION (References to Scope of Coverage found in Acts, Regulations and Schedules)			
	Act Respecting Industrial Accidents and Occupational Diseases (s. 2, 5, 7 to 21, 23, 74, 310, 332 to 348)			
	POLICY (References to Scope of Coverage found in Board/Commission Policy Manuals)			
	N/A			
	INCLUSIONS (Industries/Occupations Specifically Included)			
	Universal coverage for workers. See Act Respecting Industrial Accidents and Occupational Diseases (s. 7)			
	EXCLUSIONS (Industries/Occupations Specifically Excluded)			
	1) a domestic; 2) a natural person engaged by an individual to care for a child or a sick, handicapped or aged person and who does not live in the dwelling of the individual; 3) a person who plays sports as his main source of income; 4) an executive officer of a legal person regardless of the work the executive officer does for the legal person; 5) a natural person if that person acts as a family-type resource or an intermediate resource. See Act Respecting Industrial Accidents and Occupational Diseases (s. 2, worker)			
VOLUNTARY/OPTIONAL COVERAGE (Industries/Occupations that can apply for Voluntary/Optional Coverage)				
Only certain types of persons not compulsorily covered by the Act can apply for voluntary coverage, e.g. directors, independent operators and domestics. All industries are covered by the Act. See Act Respecting Industrial Accidents and Occupational Diseases (s. 18) The employer of volunteer workers may request protection for those workers. See Act Respecting Industrial Accidents and Occupational Diseases (s. 13)				
SK	CONTEXT			
	% of Workforce Covered ¹ (2009)	Population ² (2010)	Employed Labour force ³ (2010)	# of Employer Accounts (2010)
	74.18%	1,045.6(in 000s)	524.3 (in 000s)	40,365
	LEGISLATION (References to Scope of Coverage found in Acts, Regulations and Schedules)			
	Workers' Compensation Act, 1979 (s. 3-12) Workers. Compensation Act Exclusion Regulations			
	POLICY (References to Scope of Coverage found in Board/Commission Policy Manuals)			
	N/A			
	INCLUSIONS (Industries/Occupations Specifically Included)			
	All industries included unless specifically excluded. See Workers' Compensation Act, 1979 (s. 3)			
	EXCLUSIONS (Industries/Occupations Specifically Excluded)			
	See Workers' Compensation Act, 1979 (s. 10) and The Workers' Compensation Act Exclusion Regulations, Chapter W.17.1 Reg 2 (s. 3, 4).			

6 Unavailable at time of publishing.

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

SCOPE OF COVERAGE - INDUSTRIES/OCCUPATIONS			
VOLUNTARY/OPTIONAL COVERAGE (Industries/Occupations that can apply for Voluntary/Optional Coverage)			
The following industries and occupations are exempt from compulsory coverage. Coverage is voluntary and by application only.			
<ul style="list-style-type: none"> • clergy; • commercial fishing; • subject to section 17 of <i>The Worker's Compensation General Regulations, 1985</i>, employment of persons by the owner of a residence for the purposes of: <ul style="list-style-type: none"> ○ construction of that residence; ○ making alterations or improvements to that residence; or ○ performing domestic functions in that residence; • dairy farming; • feedlot or livestock yard operations that are not in connection with an industry within the scope of the Act; • fur farms; • grazing co-operatives; • Indian bands or band endeavours on reserves; • land clearing, brush cutting or stumping that is not in connection with an industry within the scope of the Act; • livestock brokers; • mobile farm feed services or portable seed-cleaning plants; • piggery farms; • poultry farms; • salespersons who sell goods for more than one manufacturer or supplier; • salespersons whose employers do not have a place of business in Saskatchewan; • trapping; 			
YT	CONTEXT		
	% of Workforce Covered ¹ (2009)	Population ² (2010)	Employed Labour force (2010)
	92.95%	34.5 (in 000s)	17.5 ⁷ (in 000s)
	LEGISLATION (References to Scope of Coverage found in Acts, Regulations and Schedules)		
	Workers' Compensation Act (s. 2)		
	POLICY (References to Scope of Coverage found in Board/Commission Policy Manuals)		
	N/A		
	INCLUSIONS (Industries/Occupations Specifically Included)		
	Workers' Compensation Act , (s. 2, 3, 4, 5, 6)		
	Application 2 This Act applies to all employers and workers in all industries.		
Definitions – section 3 “employer” “worker”			
EXCLUSIONS (Industries/Occupations Specifically Excluded)			
N/A			
VOLUNTARY/OPTIONAL COVERAGE (Industries/Occupations that can apply for Voluntary/Optional Coverage)			
Workers' Compensation Act (s. 5 – Optional coverage)			

7 Source: Statistics Canada. *Table 282-0055 - Labour force survey estimates (LFS), by provinces, territories and economic regions based on 2006 Census boundaries, annual (persons unless otherwise noted)*, CANSIM (database). <http://www5.statcan.gc.ca/cansim/a01?lang+eng> (accessed: March 01, 2011). Since 1992, the Labour Force Survey (LFS) has been conducted in the Yukon, using an alternative methodology that accommodates some of the operational difficulties inherent to remote locales. These estimates are not included in the national totals. In 1995, the LFS in the Yukon underwent a sample redesign. One result of the redesign was that the covered population increased from 85% to 92%, which is reflected by the sharp increase in the three month moving averages estimates of January, February and March of 1995 for all the level estimates. Users are therefore warned to be cautious when comparing estimates before January 1995 to estimates for January 1995 and forward.

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

COVERAGE FOR VOLUNTEERS

	Description of Volunteer Coverage	Section of Act or Policy Reference
AB	In certain circumstances volunteers are covered. See: Who do I have to cover?	Policy 06-01 Insurance coverage for workers & employers
BC	<p>While generally a volunteer is not a worker and does not have coverage under the <i>Workers Compensation Act</i>, R.S.B.C. 1996, C. 492 (the "Act"), there are situations where a volunteer may be admitted:</p> <p>(a) Volunteer firefighters or ambulance drivers and attendants working with or without remuneration, when serving a municipality, regional district, urban area, improvement district, a board of school trustees, a francophone education authority as defined in the School Act, library board, and parks board are defined as "workers"; see the definition of "worker" in the Act for further guidance.</p> <p>(b) Section 3 of the Act gives WorkSafeBC authority to extend coverage to those who may not otherwise be workers under the Act:</p> <ul style="list-style-type: none"> • A person or group of persons carrying on an undertaking believed to be in the public interest, and which affects a broad segment of the public, may be extended coverage under section 3(5) of the Act. • A person or group of persons engaged in a work study program or other program of self-improvement involving work may be extended coverage under section 3(7) <p>See <i>Assessment Manual Item AP1-3-1 Extending Application of the Act</i> for additional information.</p>	<p>Sections of Act: Workers Compensation Act, sections 1 and 3</p> <p>Policy References:</p> <ul style="list-style-type: none"> • Item AP1-1-5, Coverage Under Act - Workers • Item AP1-3-1, Extending Application of the Act • Policy Item #6.20, Voluntary and Other Workers Who Receive No Pay, in the <i>Rehabilitation Services & Claims Manual</i>, Vol II (the <i>RS&CM</i>): Policy Item #7.10, Volunteer Firefighters in the <i>RS&CM</i> • Policy Item #67.30 Workers with No Earnings in the <i>RS&CM</i>
MB	<p>Manitoba covers volunteers. In some situations volunteers are considered to be workers and therefore mandatory coverage is in effect; while in other situations, coverage for volunteers is optional.</p> <p>Compulsory coverage is in effect under section 1(4) of <i>The Workers Compensation Act</i> of Manitoba including volunteer fire fighters, volunteer ambulance drivers and volunteers under the Emergency Measures Act. In these types of situations Sections 1(5) - 1(8) define who would be considered the employer, period of employment and earnings.</p> <p>In Manitoba, optional coverage is available for volunteers if they provide their services to non-profit or charitable organizations. This is allowed under sections 75.1(1) - 75.1(4) of the Act. Under policy 35.10.70 Coverage for Volunteers, the employer must cover their regular staff before we would allow coverage for any of their volunteers.</p> <p>For volunteers covered under both sections 1(4) - 1(8), or sections 75.1(1) - 75.1(4) the assessment is \$25.00 per individual volunteer.</p> <p>A third situation where volunteers are covered is when they are deemed to be workers of the Government of Manitoba. The Government of Manitoba is a self insured employer. Therefore an assessment would only be charged if an accident has costs, however the volunteer would not be allowed to sue the provincial government. The Regulation 545/88R <i>Declaration of Workers in Government Employment</i> can be found at http://web2.gov.mb.ca/laws/regs/pdf/w200-545.88r.pdf. Volunteers are noted in the following parts of the regulation: 4(2), 12(3) and 13.</p>	<p>Sections of Act: The Workers Compensation Act:</p> <p>1(4) Definition of "casual emergency worker" 1(5) Deemed employer 1(6) Inclusion in powers and duties 1(7) Period of employment 1(8) Average earnings 75.1(1) Non-profit or charitable organization and volunteers admitted 75.1(2) Volunteers deemed to be workers 75.1(3) Average earnings 75.1(4) Automatic indexation</p> <p>Regulation 545/88R Declaration of Workers in Government Employment, section 4(2), 12(3) and 13</p> <p>Policy References: Policy 35.10.70: Coverage for Volunteers</p>

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

	Description of Volunteer Coverage	Section of Act or Policy Reference
NB	<p>WorkSafe NB has volunteer coverage for the following:</p> <ul style="list-style-type: none"> • EMO - Emergency Service Workers • Members of a municipal volunteer fire brigade. <p>In addition to the above, WorkSafe NB recognizes the following types of individuals as workers under part 1 of the WC Act, provided an application is made and the criteria set out in Policy No. 23-200 Assessable Earnings is met. They are:</p> <ul style="list-style-type: none"> • Volunteer ambulance drivers/attendants • Volunteer/auxiliary police offers; and • Volunteer executive members of a labour union <p>As a general rule, volunteers not mentioned above, are not considered workers under the WC Act.</p> <p>The following are examples of volunteers who would NOT be considered workers under the WC Act:</p> <ul style="list-style-type: none"> • Members of service clubs • Volunteer hospital workers; or • Member of charity organizations, etc. 	<p>Policy No. 23-200</p>
NL	<p>The Workplace Health, Safety and Compensation Commission has volunteer coverage for the following:</p> <ul style="list-style-type: none"> • Volunteer fire fighters • Volunteer ambulance services 	<p>Workplace Health, Safety and Compensation Act (Section 40)</p> <p>Workplace Health, Safety and Compensation Regulations (Regulation 14, 15, 15.1 and 15.2)</p>
NT/ NU	<p>Volunteers An employer who engages persons in any volunteer employment for which little or no remuneration will be paid may apply to the WSCC for the volunteer persons to be considered workers for the purposes of the <i>Act(s)</i>.</p> <p>Volunteer Fire Fighters and Ambulance Drivers Volunteer fire fighters, rescue or recovery workers, and ambulance drivers are covered by the <i>Act(s)</i> and are workers of the Government of the Northwest Territories (GNWT), the Government of Nunavut, the municipality or hamlet.</p> <p>Peacetime Disaster Workers Where a person responds to an emergency declared under the <i>Civil Emergency Measures Act(s)</i>, and performs duties under the direction of an Emergency Measures Co-ordinator or approved designate, the person is a worker of the GNWT and/or the Government of Nunavut, whether or not the person receives remuneration.</p>	<p>Policy 00.05</p>

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

	Description of Volunteer Coverage	Section of Act or Policy Reference
NS	<p>The WCB does not typically cover volunteers. Nova Scotia's legislation is based on the premise of compensation for lost wages. In circumstances where individuals are not carried on payroll, and therefore are not captured in the premium, compensation is not typically extended. However, there are two exceptions:</p> <p>1. Volunteer Firefighters are specifically covered in the legislation. Coverage is available, upon application. Nova Scotia firefighters, both paid and volunteer, are not required to have worker's compensation coverage. Firefighters are not covered under mandatory scope of coverage under the <i>Act</i> (see section 9 of the <i>Workers' Compensation General Regulations</i>).</p> <p>For volunteer fire fighters, upon application by the municipality, the WCB may provide workers' compensation coverage to members of that municipality's volunteer fire department. The criteria for coverage are outlined under section 5 of the <i>Workers' Compensation Act</i>, section 21 of the <i>Workers' Compensation General Regulations</i> and Policy 1.3.4.</p> <p>2. Emergency Measures Organization (EMO) - The provincial government considers search and rescue volunteers to be their workers for WCB purposes through EMO. If a search and rescue volunteer is unable to work their regular job as a result of an injury while on a search and rescue, earnings loss would be payable based on their employment earnings. This coverage is provided on a self-insured basis.</p>	<p>Sections of Act: Workers' Compensation Act, section 5 Workers' Compensation General Regulations, section 9 and 21</p> <p>Policy Reference: Policy 1.3.4 – Volunteer Fire Fighters</p>
ON	<p>Auxiliary members of a police force, members of a volunteer ambulance brigade and members of a volunteer fire brigade are workers and covered under the WSIA. All other volunteers are not covered.</p>	<p>Workplace Safety and Insurance Act, 1997, s. 2.1 Operational Policy 12-04-02, Volunteer Forces</p>
PE	<p>PEI covers volunteers under the under the <i>Workers Compensation Act</i>, s. 1(1)(z)(2). This would include firefighters and EMO. There is no community ambulance service on PEI, only EMS which is a covered industry. Injuries occurring at events of a personal nature are not compensable.</p>	<p>Workers Compensation Act, s. 1(1)(z)(2)</p>
QC	<p>Section 13: Voluntary worker. A person is considered to be a worker if he voluntarily does work for the purposes of an establishment, provided that his work is done with the agreement of the person who uses his services and that the latter person sends a statement to the Commission setting out</p> <ol style="list-style-type: none"> 1) the nature of the activities carried on in the establishment; 2) the nature of the voluntary work; 3) the number of persons doing voluntary work for the purposes of the establishment or who are likely to do it within the current calendar year; 4) the average duration of the volunteer work; and 5) the period during the current calendar year for which protection is requested under this Act. <p>Application. This Act, except in respect of the right to return to work, applies to persons who do volunteer work for the purposes of the establishment for the period indicated in the statement.</p>	<p>Act respecting industrial accidents and occupational diseases (13)</p>

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

	Description of Volunteer Coverage	Section of Act or Policy Reference
SK	Coverage is limited to volunteer Fire Fighters and volunteer First Responders in emergency situations.	<p>Sections of Act: Workers' Compensation Act, 1979, s. 2(t)</p> <p>Policy Reference: POL 07/2005 Coverage – First Responders POL 04/2006 Coverage – Volunteer Fire Fighters</p>
YT	<p>Types of volunteers covered:</p> <ul style="list-style-type: none"> • firefighters, • community ambulance services, • work under the Emergency Measures Act, • volunteers at events, • a volunteer official at a sporting event (umpire at a softball game), etc. 	<p>Section of Act: Workers' Compensation Act, section 5</p> <p>Policy Reference: YWCHSB: Optional Coverage For Casual Employees (Those Working Outside The Employer's Normal Industry), Persons Acting In A Religious Function, And Volunteers</p>

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

ACCOUNTS, RECORDS AND REPORTS

For more detailed information on workers' compensation assessments, please see <http://www.awcbc.org/en/assessmentpremiums.asp>.

The following are sections from each jurisdiction's legislation and policy that relate to the above-noted topic:

	Legislation	Policy	Related Links
AB	Workers' Compensation Act (s. 95-98, 103-106, 108-110, 113, 133)	Policy 06-01 Insurance Coverage for Workers & Employers - Employers and Workers Policy 06-02 Insurance Coverage for Workers & Employers - Optional Coverage Policy 06-03 Insurance Coverage for Workers & Employers - Premiums Policy 07-01 Part I Pricing - Classification Policy 07-02 Pricing - Experience Records Policy 07-03 Pricing - Financial Administration of Safety Association Grants	
BC	Workers Compensation Act (s. 37, 38, 48)	Assessment Manual Items AP1-38-1 to AP1-38-6 and AP1-88-1.	Payroll reports
MB	Workers Compensation Act (s. 73, 78, 80, 82, 87, 99, 100)	Policy 35.00 Reporting and Remittance of assessments for the General Body of Employers (Employers in Class E)	
NB	Workers' Compensation Act (s. 50-55, 57, 69)	Policy 23-100: Employer Registration Policy 23-400: Auditing Employer Accounts	
NL	Workplace Health, Safety and Compensation Act (s. 96, 115, 116)	PR-01 – PR-13: PRIME Audit for Construction Employers	
NT/ NU	Workers' Compensation Act (s. 71 – 76, 79 – 81, 140 – 141)	Policy 01.01, Industry Classification Policy 01.02, Industry Re-Classification Policy 02.01 to 2.11, Assessment	
NS	Workers' Compensation Act (s. 18, 119, 120, 121, 122, 127, 129)		
ON	Workplace Safety and Insurance Act (s. 75, 78-83, 88, 135)		www.wsib.on.ca
PE	Workers Compensation Act (s. 60-73)		
QC	Act Respecting Industrial Accidents and Occupational Diseases (s. 2 to 18, 283, 289 to 298, 307, 331.1)		
SK	Workers' Compensation Act, 1979 (s. 121- 124, 128, 135.1, 139, 143, 144, 153) Workers' Compensation General Regulations, 1985	Policy Manual Section 2 – Employer Premiums, Classification & Cost Relief	Policy Manual
YT	Workers' Compensation Act (s. 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 82, 83, 84)	EA-01: Payment of Assessments EA_08: Examination of Employer Records EA-10: Transfer of Employer Experience Account	

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

ACCOUNTS, RECORDS AND REPORTS

	AB	BC	MB	NB	NL	NT/NU	NS	ON	PE	QC	SK	YT
BOARD COST EXPERIENCE – RATE GROUPS, INDUSTRIES AND CLASSES												
Accounts and Records												
WCB/Commission keeps separate accounts and records of the amount collected and expended for each rating group.	Yes	Yes	Yes	Yes	Yes	Yes ¹	Yes	Yes	Yes ²	Yes	Yes	Yes
The Act requires separate accounts for every:												
• class	N/A	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes
• subclass	N/A	N/A	Yes	Yes	N/A	Yes	Yes	N/A	N/A	Yes	Yes	Yes
• employer	Yes	N/A	Yes	Yes	N/A	Yes	Yes	N/A	N/A	Yes	No	N/A
• fund established by the Board.	N/A	N/A	Yes	Yes	N/A	No	Yes	N/A	N/A	N/A	Yes	N/A
• special fund	N/A	Yes	Yes	Yes	Yes	No	N/A	N/A	N/A	N/A	Yes	Yes
• reserve	N/A	Yes	Yes	Yes	Yes	No	N/A	N/A	N/A	N/A	Yes	Yes
The experience accounts shall also include chargeable claims costs and be kept for each employer as well as each industry and class	Yes	N/A	Yes	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes
Where there is a deficit in a class or subclass, interest may be charged	N/A	Yes	Yes	No	No	No	N/A	N/A	N/A	N/A	No	No
• It may be credited to the class or classes that advanced the money to meet the deficit	N/A	Yes	Yes	N/A	No	No	N/A	N/A	N/A	N/A	No	N/A
Employer Classification												
For a summary of the number of classes and rate groups in each WCB, please refer to ' Basic Classification Structures '												
Establish classes and subclasses of industries	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes ⁵	Yes	Yes
Employers are grouped together according to the type of operation (industry) they are engaged in.	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes
The groups are referred to as:												
• industry	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	N/A	Yes	Yes
• subclass	Yes	Yes	Yes	No	N/A	Yes	N/A	N/A	N/A	N/A	Yes	No
• class	Yes	Yes	Yes	Yes	N/A	Yes	N/A	N/A	N/A	N/A	Yes	No
• classification	N/A	N/A	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	No
• unit	N/A	N/A	N/A	No	N/A	No	N/A	N/A	N/A	N/A	No	No
• sector	N/A	Yes	Yes	No	N/A	No	N/A	N/A	N/A	N/A	No	No
• unit of economic activity	N/A	N/A	N/A	No	N/A	No	N/A	N/A	N/A	Yes ⁴	No	No
Employers are grouped by occupation	Yes	No	No	No	No	No	No	No			No	
• Occupation may help determine a subdivision of an industry or class	N/A	Yes	Yes	Yes	N/A	Yes	No	N/A	N/A	N/A	Yes	Yes
A provision for the WCB/Commission to establish, or from time to time rearrange or delete classes exists	Yes	Yes	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes
Can be rearranged	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Transfer all or part of industry	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
WCB has the authority to dispose or adjust the funds, reserves and accounts as they consider just and expedient when a class or subclass is rearranged	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes
A deficit in a class may be covered by an advance from a reserve fund and recovered by adding it to a subsequent assessment	N/A	Yes	Yes	Yes	Yes	No	N/A	Yes	Yes	N/A	Yes	N/A

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

	AB	BC	MB	NB	NL	NT/NU	NS	ON	PE	QC	SK	YT
EMPLOYER COST EXPERIENCE – INDIVIDUAL EMPLOYER ACCOUNTS												
Accounts												
Separate experience records are to be kept, showing the amount of assessments levied and contributed and the amount of claims costs expended or chargeable to each employer	Yes ⁵	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes
Can be more than one account per employer	Yes	Yes	Yes ⁶	No	Yes ⁶	N/A	Yes ⁷	Yes	Yes ⁶	Yes	Yes	Yes
Where an employer is involved in more than one industry, or where an industry or the employer's operations include several departments, the employer may be given separate accounts	Yes	Yes	Yes	Yes	Yes	No	Yes	N/A	Yes	Yes	Yes	Yes
<ul style="list-style-type: none"> WCB may assign the industry or employer to the principal or chief department, instead of assigning each a separate and proper class. 	N/A	N/A	Yes	Yes	N/A	Yes	N/A	N/A	N/A	No	No	No
In order for a single employer to qualify for two industry classifications, each operation must be able to stand on its own, with payrolls segregated.	Yes	Yes ⁸	Yes ⁹	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes
Employers are generally assigned to the class or subclass of their primary business or undertaking.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes
Special Cost Charging												
Provision is made to distribute the costs of claims between employers and their assessment group or class.	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Cost sharing between several employers in occupational disease claims is provided for	Yes	Yes ¹⁰	Yes	No	N/A	Yes	Yes	N/A	N/A	Yes	Yes	Yes
Special treatment of fatal costs	Yes	Yes ¹¹	Yes	Yes	Yes ¹³	N/A	Yes	N/A	N/A	N/A	Yes	No
An average cost of a fatal accident is determined by accumulating the costs of all fatal accidents each year and spreading the total amount evenly among each of those fatalities	Yes ¹²	Yes ¹¹	No	Yes	Yes ¹³	No	No	N/A	N/A	N/A	Yes	No
<ul style="list-style-type: none"> the employer and his classification is charged with the average cost of a fatal accident. 	Yes	Yes ¹¹	¹⁴	Yes	Yes	No	Yes	N/A	N/A	N/A	Yes ¹⁵	No
Costs of fatal accidents are averaged using the average from the previous year's fatalities.	N/A	Yes ¹¹	No	Yes	Yes	No	No	N/A	N/A	N/A	Yes	No
WCB can make a special assessment on all employers who have fatal accidents, to apportion costs of fatal accidents equally	N/A	N/A	No	Yes	Yes	No	No	N/A	N/A	N/A	Yes	Yes
A cost transfer because of an offence or a failure to comply is possible,	N/A	N/A	N/A	Yes	Yes	Yes	No	N/A	Yes	N/A	Yes	No
<ul style="list-style-type: none"> and the employer may have to pay some or all of the costs during the period of default. 	N/A	Yes	N/A	Yes	Yes	Yes	N/A	N/A	Yes	N/A	Yes	No
<ul style="list-style-type: none"> Failure to comply can affect any merit rebate calculation. 	N/A	Yes ¹⁶	N/A	N/A	Yes	Yes	No	N/A	N/A	N/A	Yes	N/A

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

	AB	BC	MB	NB	NL	NT/NU	NS	ON	PE	QC	SK	YT
The costs of any accident that occurs while an employer has failed to report the payroll or pay an assessment may be charged and recovered directly from that employer.	N/A	Yes	No	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes
If a minor has been illegally employed the costs of the injury to that minor are excluded from the class and the employer may be liable for them instead	N/A	N/A	No	No	N/A	N/A	N/A	Yes	N/A	N/A	N/A	No
Employer experience cost transfer:												
• according to degree of negligence	Yes	Yes	Yes	Yes	Yes	N/A	No	Yes	Yes	N/A	N/A	N/A
• according to exposure	N/A	N/A	Yes	Yes	N/A	N/A	Yes	N/A	N/A	Yes	N/A	N/A
• because of offence or failure to comply	N/A	N/A	No	No	Yes	N/A	No	N/A	Yes	Yes	N/A	N/A
• other	N/A	N/A	Yes	N/A	Yes	N/A	No	N/A	N/A	Yes	Yes	N/A
Experience Rating												
See 'Experience Rating Programs in Canada' for detailed information on each WCB/Commission's program												
Experience rating program	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes ¹⁷	Yes	No
• merit	N/A	Yes ¹⁶	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes
• demerit	N/A	Yes	Yes	Yes ¹⁸	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes ¹⁹
• other	Yes ²⁰	Yes	Yes	Yes	Yes ²¹	N/A	Yes	N/A	N/A	Yes	Yes	Yes ^{19,22}
WCB/Commission may:												
• adopt a system of rate modification,	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	N/A	Yes	Yes
• grant a credit or rebate	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	N/A
○ based on the employer's accident experience record	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	N/A
○ based on some other experience rating measurement	Yes	Yes	Yes	No	Yes	²³	Yes	N/A	Yes	Yes	Yes	N/A
• levy a surcharge for an employer,	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes
○ based on the employer's accident experience record	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes
○ based some other experience rating measurement.	N/A	Yes	Yes	No	Yes	²³	N/A	N/A	N/A	Yes	Yes	Yes
EMPLOYER RECORDS												
<u>Accurate Account of Wages Paid and Location of Records</u>												
An employer must keep a careful and accurate account of all wages paid, as required by the WCB/Commission.	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes
Employer to keep payroll records within the province/territory	Yes	Yes ²⁴	No	No	No	Yes	N/A	Yes	Yes	Yes	No	Yes
WCB must be informed of the actual location.	Yes	Yes	No	Yes	No	Yes	N/A	N/A	N/A	N/A	No	Yes
If the employer does not keep a record, the WCB/Commission may estimate the payroll and other figures required to make an assessment.	Yes	Yes ²⁵	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes ²⁶	Yes	Yes
The Act sets out the content of the payroll and other records	N/A	No	Yes	Yes	Yes	N/A	Yes	N/A	Yes	No	No	No
WCB can specify the content of the payroll and other records	Yes	Yes ²⁷	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

	AB	BC	MB	NB	NL	NT/NU	NS	ON	PE	QC	SK	YT
Separate Records for Each Industry												
An employer may be required:	-											
• to keep separate records for each industry the employer is engaged in	Yes	Yes ²⁸	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes ³⁰	Yes	Yes
• to file separate reports for each industry the employer is engaged in	Yes	Yes	Yes	Yes	Yes ²⁹	No	Yes	Yes	Yes	Yes ³⁰	Yes	Yes
The Government, its agencies and educational or correctional institutions must keep detailed records of the names and addresses of people that are deemed to be workers because of special circumstances.	-	Yes	No	Yes	Yes	Yes	N/A	N/A	N/A	Yes ³¹	No	No
Records or Information Provided on Request of WCB												
Employer must produce records or information as requested	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Board can order seizure of records	Yes	Yes ³²	Yes ³³	No	Yes	Yes	Yes	Yes	N/A	N/A	N/A	Yes
Examination, Inspection and Investigation												
WCB/Commission:												
• can authorize others to												
o examine,	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes ³⁴	Yes	Yes
o inspect,	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes
o review,	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes ³⁴	Yes	Yes
o investigate	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes
• can give them the same powers as the Board has to do these things.	N/A	N/A	Yes	No	Yes	N/A	N/A	N/A	N/A	Yes	Yes	N/A
Board may enter premises at all reasonable hours	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
The Act provides for removal of the records	Yes	Yes ³²	Yes	No	Yes ³⁵	Yes	Yes	N/A	N/A	N/A	N/A	N/A
• require the person removing the records to give a receipt	Yes	Yes ³²	Yes	N/A	Yes	Yes	Yes	N/A	N/A		N/A	No
• allow the employer to copy the records	Yes	N/A	Yes	N/A	Yes	Yes	Yes	N/A	N/A	Yes ^{34,36}	N/A	No
It is an offence to NOT :												
• allow access,	N/A	N/A	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes ³⁷	Yes	Yes
• cooperate, or	N/A	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes ³⁷	Yes	Yes
• provide information	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes ³⁷	Yes	Yes
EMPLOYER REPORTS												
Special records and reports required										Yes ²⁶		
• lumber purchases	N/A	N/A	No	No	Yes	No	N/A	N/A	N/A	N/A	No	No
• municipal corporation	N/A	N/A	Yes	No	No	No	N/A	Yes	Yes	N/A	Yes	No
• building permits must be reported	N/A	N/A	Yes	Yes	No	Yes	N/A	N/A	Yes	N/A	Yes ³⁸	No
• bulk sale/change of ownership	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes ³⁹	Yes	Yes
• under <i>Mechanics or Construct. Lien Act</i>	N/A	N/A	No	Yes	Yes	No	N/A	Yes	Yes	N/A	Yes	No
Filing a Certified Payroll Statement												
Employers are required to file a certified payroll statement or return each year, by a date specified in the Act or Regulations	N/A	No	Yes	Yes	Yes	Yes	No	No	No	Yes ²⁶	Yes	Yes
Payment is required												
• within X days			30	30	30	30					30	
• as set, from when the assessment is made.	N/A	Yes	Yes	N/A	N/A	Yes	N/A	N/A	N/A	Yes ⁴⁰	Yes	Yes

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

	AB	BC	MB	NB	NL	NT/NU	NS	ON	PE	QC	SK	YT
A separate statement is called for:												
• for each industry	Yes	N/A	No	Yes	Yes	No	N/A	Yes	N/A	N/A	Yes	Yes
• for each unit of classification assigned to an employer.	N/A	N/A	N/A	Yes	Yes	No	N/A	N/A	N/A	Yes ³⁰	Yes	No
The return must include all persons who are in the employ of the employer.	N/A	No	Yes	Yes	Yes	Yes	N/A	N/A	N/A	N/A	Yes	Yes
Only workers within the scope of the Act are to be included in the return.	Yes	Yes ⁴¹	Yes	Yes	Yes	N/A	N/A	Yes	Yes	N/A	Yes	Yes
A director of a corporation is included.	No	Yes	No ⁴²	Yes	Yes	⁴³				⁴³	Yes ⁴⁴	Yes
Amount of Earnings Included												
There is a limit or maximum to the amount of earnings to be included in the return.	-	Yes	⁴⁵	Yes	Yes	Yes	Yes	N/A	Yes	N/A	Yes	Yes
• Wages or salaries over that amount need not be included in the payroll return.	Yes	No ⁴⁶	Yes	Yes	Yes ⁴⁷	No	Yes	N/A	Yes	⁴³	Yes	Yes
If the person does not receive a wage or salary, or only receives nominal remuneration, the WCB/Commission sets a sum that represents a reasonable wage or salary, or has the employer do so and this amount is added to the assessable payroll of the employer.	Yes	Yes	No	No	Yes	Yes	No	No	No	Yes ³¹	No	Yes
Municipal Corporations and Building Permits												
WCB requires special reporting and records from municipal corporations containing information about employers and other matters	-	No	No	Yes	No	No	Yes	Yes	Yes	N/A	Yes	No
WCB can obtain information about building permits from any municipality that has issued one.	N/A	N/A	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	Yes ⁴⁸	Yes
Purchasers of Primary Timber Products and Purchasers of Fish												
Purchasers of primary timber products must submit reports giving information on the person or employer that sold them the lumber.	N/A	N/A	No	No	Yes	N/A	No	N/A	N/A	N/A	No	No
• similar reports are required from purchasers of fish	N/A	Yes	No	No	Yes	N/A	Yes	N/A	N/A	N/A	N/A	No
Employer to Submit Information about Operations												
Any employer, whether under the Act or not, could be required to submit information about its operations as and when requested by the WCB/Commission, if the WCB is of the opinion the employer may be under the Act.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes ⁴⁹
The Act provides for the submission of a statement at such other times as may be required by the WCB/Commission	Yes	N/A	Yes	Yes	Yes	Yes	N/A	Yes	N/A	N/A	Yes	Yes
New Employers / Employers Ceasing to Employ Workers												
A new employer must send a payroll estimate					Yes	Yes		Yes			Yes	Yes
• upon commencing, or recommencing, operations and employing workers	Yes	Yes	Yes	No	Yes	Yes	No	N/A	Yes	No	Yes	Yes
• within a set time	Yes	N/A	Yes	Yes	N/A	Yes	No	N/A	No	No	Yes	Yes
An employer, within 10 days of ceasing to employ workers, must notify the WCB/Commission of this action and report his final payroll.	Yes	No	No	15 days	Yes ⁵⁰	Yes	No	Yes	N/A	³⁹	30 days	Yes

N/A means not applicable or not available. Contact individual [WCBs/Commissions](#) if you require further information or clarification.

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

-
- 1 Limited and not in Act.
 - 2 Prince Edward Island does not specifically talk of accounts but states that for the purpose of creating and maintaining the Accident Fund, industries are to be divided into classes.
 - 3 Units of classification and sectors.
 - 4 Quebec classifies an employer based on its economic activities as a whole. If no match exists, the employer will be assigned to a unit that best corresponds to its activities. The employer must be notified of the assigned classification.
 - 5 Only earnings from injury employer to be included.
 - 6 Or can assign to principal or chief department.
 - 7 Or can assign to class or subclass of primary business or undertaking.
 - 8 Policy Item AP1-37-2 of the *Assessment Manual* sets out the requirements for the Board's multiple classification criteria.
 - 9 A number of other factors are also considered when the WCB classifies an employer into more than one sub group. These factors include size of payroll, if secondary department services or supports the main industry and type of coverage(compulsory or voluntary). See [Policy 35.20.10, Classification of Employers into Sub-Groups](#).
 - 10 Occupational Diseases are excluded from experience rating, hence there is a degree of cost sharing.
 - 11 Fatal averages are used only for the purpose of calculating experience rating. For rate setting purposes actual fatal costs are used.
 - 12 Employers of single workers, without dependants (and therefore a small amount of actual expenditure) end up with the same cost on their experience record as employers of married workers with dependants.
 - 13 Under PRIME employers are charged twice the maximum assessment for fatality costs.
 - 14 This average fatality cost is based on actuarial principles.
 - 15 Employers are charged with the average cost of a fatality for purposes of Experience Rating. For Rate setting purposes, fatalities are charged at the overall board level, not the classification.
 - 16 If an employer does not report payroll, (ie does not comply in reporting payroll) their experience rating discount is withheld.
 - 17 Quebec provides for a personalized premium rate for employers who meet the requirements established each year. In order to determine the personalized rating, the employer's experience is compared with the experience of other employers in the unit (classification). The Prevention Mutuels (Les mutuelles de prévention) allow employers to regroup on a voluntary basis to be assessed pursuant to the personalized rating program.
 - 18 By interpretation "merit" includes demerit.
 - 19 1997 last year of merit rebate program.
 - 20 System of rate modification.
 - 21 PRIME (Employer incentive program)
 - 22 Employer and contractor can be joined for determination.
 - 23 Business practices Questionnaire.
 - 24 Must specify location.
 - 25 In British Columbia, the Board may estimate an employer's payroll when the employer has failed to provide required payroll information and may levy and collect an assessment on that estimate.
 - 26 Before March 15 each year, an employer must transmit a statement indicating the amount of wages, based on verifiable data kept at his business. When he does not do so, the Act allows an arbitrary assessment which may be established using a percentage applied to the last wages declared (wages paid: max. 200%; estimated wages: max. 250%) or based on the known number of workers multiplied by the maximum Annual Insurable Earnings for the year contemplated.
 - 27 For further details consult *Practice Directive 1-38-2(A) – Assessable payroll*.
 - 28 WorkSafeBC multiple classification policy.
 - 29 If more than one class is to be applied.
 - 30 In fact, an employer whose activities are classified under several units of classification must divide the wages according to units established based on verifiable data, failing which his assessment will be established according to the highest assessment rate of the units in which he has been classified.
 - 31 As in the case of any other employer, the government and its agencies, educational or correctional institutions, persons applying for the protection of volunteers working in their establishments must keep a detailed register of the wages paid indicating the number of persons contemplated, the nature of the work and its average duration, etc. Where no wages are paid, as is the case for a volunteer worker or a trainee without remuneration protected by an educational establishment, etc., the Act specifies the amount the employer must indicate.
 - 32 Section 185 provides limited authority to seize evidence.
 - 33 The WCB may apply to the court for an order requiring the disclosure of the requested documents and books or entry into an establishment.
 - 34 The Commission, or any person it authorizes to carry out an inspection, may require, for examination or reproduction of extracts, any relevant book, report, contract, file, account, register, recording, record or document.
 - 35 For the purpose of making copies.
 - 36 "allow the employer to copy the records **but not their withdrawal**".
 - 37 An employer must communicate them to the person carrying out an inspection and facilitate the person's examination of such documents. No person may hinder an inspection under pain of a fine.
 - 38 Also moving, destruction of buildings or moving of power lines or use of Roadway in connection with.
 - 39 An employer must notify the Commission in writing within 14 days of any significant change in the nature of the activities carried on.
 - 40 The Act provides that employers pay their assessment before the 21st day of the month following the month of the mailing of the *Notice of assessment*.
 - 41 Only worker earnings within the scope of the *Workers Compensation Act* are to be included in the return.

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

-
- 42 Unless the corporate director has purchased voluntary coverage.
- 43 The form prescribed for the statement of wages requires that the employer indicate the total employment wages paid to his workers or persons considered workers under the Act and he also indicates certain allowable deductions such as certain remunerations paid to the directors or member of the board of a legal person, the amount exceeding the Yearly Maximum Insurable Earnings, etc.
- 44 Directors included when on payroll and a predetermined wage.
- 45 In 2006, the ceiling on insurable earnings for compensation (benefits) was removed for accidents on or after this date. However, the ceiling on assessable earnings was not lifted. Instead, the Board of Directors decided that this ceiling for mandatory coverage would be \$89,000 in 2010. Effective July 1, 2009 the Board put into effect a ceiling on insurable earnings and assessments for optional as well as personal coverage situations. As a result in 2011 directors can purchase optional coverage between the minimum \$20,597 and a maximum ceiling of \$418,780.
- 46 Gross wages and salaries should be reported and then excess earnings applied.
- 47 Total amount is reported and maximum is assessed.
- 48 Saskatchewan expands the permits to include information about permits for the moving or destruction of a building or the moving of power lines or the use of roadways for that purpose.
- 49 In Yukon, employers excluded from coverage of the Act are exempt from the examination provisions.
- 50 No time limit in Act.

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

ASSESSMENTS/PREMIUMS

The following are sections from each jurisdiction's legislation and policy and related links that relate to the above-noted topic:

	Legislation	Policy	Related Links
AB	Workers' Compensation Act (s. 95, 97, 98, 101, 103, 104, 106, 110-112, 116, 126, 132)	Policy 06-03 Part II – Insurance Coverage for Workers & Employers - Premiums	
BC	Workers Compensation Act (s. 38, 39, 40, 42, 43)	Assessment Manual Items AP1-39-1 to AP1-42-3.	
MB	Workers Compensation Act (s. 76.2(3), 76.6, 80, 81, 82, 85, 86, 87, 88)	Policy 31.05.05 Rate Setting for the General Body of Employers (Employers in Class E)	
NB	Workers' Compensation Act (s. 52-57, 59, 76) General Regulation, New Brunswick Regulation 84-66 (s. 12, 14.1)	Policy 23-600 : Setting Basic Assessment Rates Policy 23-605 : Experience Rating System	
NL	Workplace Health, Safety and Compensation Act (s. 96-98)	N/A	N/A
NT/ NU	Workers' Compensation Act (s. 70 - 81)	02.01, Employer Assessments 02.07 ,Mega Project Assessment 02.08, Safe Advantage Program 02.09, Safe Advantage: Prevention Programs 02.10, Safe Advantage: Return to Work	
NS	Workers' Compensation Act (s. 114-134)	Policies 9.1.1 to 9.8.5, Assessments and Collections	
ON	Workplace Safety and Insurance Act (s. 81-88)		www.wsib.on.ca
PE	Workers Compensation Act (s. 2-5, 60-73)		www.wcb.pe.ca
QC	Act Respecting Industrial Accidents and Occupational Diseases (s. 2 to 18, 23, 34, 37-38, 284.1, 284.2, 289 to 295, 298, 304 to 308, 310 to 314.3, 315 to 323.1, 325, 334.1, 338, 341 to 345, 348)		
SK	Workers' Compensation Act, 1979 (s. 124, 133, 135, 136, 137, 140) Workers' Compensation General Regulations, 1985	Policy Manual Section 2 – Employer Premiums, Classification & Cost Relief	Policy Manual
YT	Workers' Compensation Act (s. 66, 67)	Assessment Policies	

For more detailed information on workers' compensation assessments, please see <http://www.awcbc.org/en/assessmentpremiums.asp>.

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

ASSESSMENTS/PREMIUMS - PROCESS AND METHOD OF ASSESSMENT

For more detailed information on workers' compensation assessments, please see <http://www.awcbc.org/en/assessmentpremiums.asp>.

	AB	BC	MB	NB	NL	NT/NU	NS	ON	PE	QC	SK	YT
COVERAGE CATEGORIES												
See Scope of Coverage - Industries/Occupations												
An employer can have part of its operations under the Act and part not	Yes	Yes ¹	Yes	No	Yes	No	Yes	No	N/A	No	Yes	No
• such circumstances are dealt with by classing all under the Act	N/A	No	²	N/A	No	N/A	N/A	Yes	N/A	N/A	No	N/A
RATE OF ASSESSMENT												
Please refer to complete listing of assessment rates by Industry sector												
The WCB/Commission sets a percentage or rate to be applied to the payroll of the employer		Yes	Yes	Yes	Yes	Yes	Yes			Yes	Yes	
• at least once a year	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	N/A	N/A	Yes	Yes
The assessment can also be a specific sum	Yes	Yes ³	Yes	Yes	Yes	Yes	No	Yes	N/A	N/A	Yes	Yes
Board fixes rate/percentage of payroll	Yes	Yes	Yes	Yes ⁴	Yes	Yes	Yes	Yes	Yes ⁵	Yes ⁶	Yes	Yes
• rate on unit of production	N/A	N/A ⁷	No	No	Yes	N/A	No	N/A	N/A	Yes	N/A	No
• if subcontracted base on contract price	N/A	N/A	⁸	Yes	Yes	N/A	Yes	N/A	Yes ⁹	N/A	Yes	Yes
• may include amounts for OH&S	Yes	Yes	Yes ¹⁰	Yes	Yes	N/A	Yes	N/A	N/A	Yes ¹¹	Yes	No
• method, manner Board determines or considers proper	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes ¹²	Yes	Yes
• rate to recognize degree of hazard	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes ¹³	N/A	Yes	Yes	Yes
• other circumstances Board determines	N/A	Yes ¹⁴	Yes	Yes	Yes	Yes	Yes ¹⁵	N/A	N/A	N/A	Yes	Yes
• experience record	N/A	Yes	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes	N/A	Yes
• experience rating	Yes	Yes	Yes	Yes	Yes	N/A	Yes	N/A	Yes	Yes	Yes	Yes
Rates need not be the same, or uniform, for all employers in a class, subclass, or industry	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	No	Yes	Yes
• Special assessments can be levied on an industry within a class or subclass.	Yes	Yes	Yes	Yes	Yes	N/A	Yes	N/A	N/A	N/A	Yes	Yes
Rates are based on												
• the accident cost experience	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes
• hazards and other circumstances	N/A	Yes	Yes	No	Yes	Yes	N/A	N/A	N/A	N/A	Yes	Yes
• the general financial circumstances of the rate grouping	N/A	Yes	Yes	No	Yes	No	N/A	N/A	Yes	N/A	Yes	Yes
Costs are to include capitalized amounts or reserves for compensation payable in future years, so as not to unduly or unfairly burden employers in the future	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

	AB	BC	MB	NB	NL	NT/NU	NS	ON	PE	QC	SK	YT
The rate should be high enough to pay for:												
• occupational health and safety costs, either directly or indirectly	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes
• special reserves	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	N/A	Yes	Yes
• the rate grouping's share of administration and other expenses	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes
Publication or notice of the percentage or rates												
Publication or notice of the percentage or rates determined by the WCB/Commission constitutes an assessment	Yes		Yes	No	Yes	Yes				Yes	Yes	Yes
• as specifically stated in the Act	N/A	Yes	Yes	Yes	No	Yes	N/A	N/A	N/A	N/A	Yes	Yes
• by inference	N/A	N/A	No	N/A	Yes	N/A	N/A	N/A	N/A	N/A	No	N/A
WCB/Commission can increase or decrease the rate by further notice at a later date	N/A	N/A	Yes	No	No	N/A	16	N/A	N/A	Yes ¹⁷	N/A ¹⁸	Yes
Form of notice and assessment												
Employers are advised of the assessment rate each year				Yes					Yes			Yes
• when the payroll return is sent to them	Yes	N/A	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes
• by post	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
• by publication in the Gazette	Yes ^{19,20}	Yes	Yes	Yes ²¹	N/A	Yes ^{19,20}	No	N/A	N/A	Yes	Yes ¹⁸	Yes
• WCB may give notice as deemed proper and sufficient	N/A	N/A	Yes	Yes	Yes	Yes	No	N/A	Yes	N/A	Yes	Yes
• as determined by Board	N/A	N/A	Yes	N/A	Yes	Yes	No	N/A	Yes	N/A	Yes	Yes
• Notice is by order.	N/A	Yes	No	N/A	N/A	No	No	N/A	N/A	N/A	N/A	Yes
Every year, WCB must notify employers of their classification	N/A	Yes	No	Yes	Yes	Yes	No	N/A	N/A	Yes	Yes	Yes
ASSESSMENT PROCEDURES												
An employer is required to submit a certified payroll statement or return to Board	Yes ²²	Yes	Yes	Yes ²²	Yes ²²	Yes ²²	No	Yes ²²	Yes	Yes	Yes ²²	Yes ²²
• by a fixed date each year	²³	Yes	²⁴	Feb 28 ²⁵	Feb 28	Feb 28	No	N/A	Feb 28	Mar. 15 ²⁶	Feb 28	End of Feb
• yearly or at other times set by Board	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes ²⁶	Yes	Yes
• within a specified time upon commencing an industry to which the Act applies	N/A	N/A	N/A	No	Yes	Yes	No	N/A	No	No	Yes	Yes
• WCB specifies the submission date in the notice of the assessment rate	N/A	Yes	Yes	No	No	N/A	No	N/A	N/A	N/A	Yes	Yes
• when workers employed	Yes ²⁷	Yes	Yes	Yes	Yes	Yes ²⁸	No	Yes	Yes	No	Yes ²⁹	Yes ²⁸
• when an employer ceases to employ workers	Yes ²⁸	N/A	Yes	Yes	Yes	Yes ²⁸	Yes	Yes	Yes	Yes ³⁰	Yes	Yes ²⁸
• to include:												
• payroll estimate for current year	Yes	N/A	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes
• actual payroll for last year	Yes	Yes ³¹	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes
• for adjustment of assessment	Yes	Yes	Yes	Yes	Yes	Yes	No	N/A	Yes	Yes	Yes	Yes
• other information requested	Yes ³²	Yes	Yes ³²	Yes	Yes ³³	Yes ³²	Yes ^{32,34}	Yes	Yes ^{32,34}	Yes ³⁵	Yes ³⁶	Yes ³⁴
• directors of corporation not included	Yes	N/A	Yes ³⁷	No	No	No	N/A	N/A	Yes	Yes ³⁶	Yes ³⁹	No
• directors of corporation included	No	Yes	No	Yes	Yes	Yes					Yes ³⁹	Yes

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

	AB	BC	MB	NB	NL	NT/NU	NS	ON	PE	QC	SK	YT
WCB/Commission may set or alter this date and require an employer to deliver a payroll statement at some other time	N/A	Yes	Yes	Yes	No	No	N/A	N/A	N/A	N/A	N/A	Yes
The fixed date for submission of the payroll statement is set out in the Act or Regulations	N/A	No	Yes	Yes	Yes	Yes	N/A	N/A	N/A	Act ²⁶	Yes	Yes
A separate return may be required for each industry	Yes	No	Yes	Yes	Yes	No	N/A	Yes	Yes	Yes ⁴⁰	Yes	Yes
The employer is to estimate its payroll for the coming year and to report the actual payroll for the previous year	Yes	No	Yes ⁴¹	Yes	Yes	Yes	N/A	N/A	Yes	No	Yes	Yes
• Act states this report is to allow adjustment(s) of the previous estimate and assessment amounts	N/A	N/A	Yes	Yes	Yes	Yes	N/A	No	Yes	No	Yes	Yes
• If the employer fails to submit the information, the WCB/Commission may estimate the payroll and send a provisional assessment based on that estimate	Yes	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes
• If it is felt that the employer's estimate is not adequate, the WCB/Commission may adjust the estimate and assess accordingly	Yes	N/A	Yes	Yes	Yes	Yes	N/A	N/A	Yes	No	Yes	Yes
• Information about the nature of the operations and other information may also be needed.	N/A	N/A	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes ^{35,42}	Yes	Yes
The Act calls for the WCB/Commission to determine the actual assessment once the payroll returns or other information is received	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes
The employer must notify the WCB/Commission of any significant change in the nature of its activities which occurs in the course of the year	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes ⁴²	Yes	Yes
Assessments for continuing employers are due January 1 each year	Yes	No	No	No	Yes	Yes	N/A	N/A	N/A	N/A	No	Yes
• but are actually collected (by installments) throughout the year	Yes	Yes ⁴³	⁴⁴	N/A	Yes	Yes	N/A	N/A	N/A	Yes ⁴⁵	Yes	Yes
Wages when nominal - reasonable estimate of value by Board	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	Yes	No	Yes
Employer cannot deduct from workers for payments or liability under Act	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes ⁴⁵	Yes	Yes
Employer can deduct from workers for payments or liability under Act	No	No	No	No	No	No	No		No		No	No
Employer can have circumstances relating to assessment reviewed	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

	AB	BC	MB	NB	NL	NT/NU	NS	ON	PE	QC	SK	YT
<u>Employer liable even if not assessed</u>												
An assessment need not be made for the employer to be liable	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes ⁴⁶	Yes	Yes
• nor a demand made for it to be payable	N/A	N/A	N/A	N/A	Yes	Yes	Yes	N/A	N/A	Yes ⁴⁹	Yes	Yes
<u>Contractor and principal liable</u>												
Both a principal and any contractors or subcontractors of that principal are liable for assessments	Yes	Yes	Yes ⁴⁷	Yes	Yes	Yes	Yes	Yes ⁴⁸	Yes	Yes ⁴⁹	Yes ³⁶	Yes
A principal must make an annual return setting forth all contracts entered into in the preceding year	Yes	N/A	Yes	Yes	Yes	Yes	Yes	N/A	Yes	N/A	Yes	Yes
A principal must provide immediate notification upon getting a contract	N/A	No ⁵⁰	No	No	N/A	Yes	No	N/A	⁵¹	N/A	Yes	No
<u>Temporary business</u>												
Temporary business provides security		Yes	Yes	No	Yes ⁵²		No			Yes		Yes
• and default is an offence	N/A	Yes	Yes	N/A	Yes	N/A	N/A	Yes	Yes	N/A	Yes	No
• security can be required for non-payment	Yes ⁵³	Yes	Yes	N/A	Yes	Yes ⁵⁴	N/A	N/A	N/A	Yes	N/A	Yes
<u>Directors of a corporation</u>												
Directors of a corporation may be held individually liable for unpaid assessments	-	N/A	Yes ⁵⁵	No	Yes	N/A	Yes ⁵⁶	N/A	Yes	N/A	No	Yes
• together with any interest or penalties thereon	N/A	N/A	Yes	N/A	No	N/A	Yes	N/A	Yes	Yes	No	Yes
<u>Deficiency / overpayment</u>												
Any deficiency is paid by the employer	Yes	Yes ⁵⁷	Yes ⁵⁷	Yes	Yes	Yes	Yes	Yes	Yes	Yes ^{58,62}	Yes	Yes
Any overpayment is refunded by the WCB	Yes	Yes ⁵⁹	Yes ⁵⁷	Yes	Yes	Yes	Yes	N/A	Yes	Yes ^{60,62}	Yes ⁶¹	Yes
In practice, this adjustment is absorbed in the normal flow of assessing and collecting	N/A	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes ⁶²	Yes	Yes
WCB credits and/or applies interest for firms who over and under estimate payroll	N/A	N/A	Yes	Yes	No	No	N/A	N/A	Yes	N/A	Yes ⁶¹	Yes
<u>Change in ownership</u>												
Where a change in ownership has taken place, a guideline is provided for handling additional levies for deficiencies, or crediting a surplus for adjustments of prior years assessments between successive owners	-	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes ^{63,64}	Yes	N/A
In the absence of an agreement to the contrary, assessments for the year of change are to be proportionate between the owners	N/A	No	Yes	Yes	Yes	Yes	N/A	N/A	N/A	⁶³	Yes ⁶⁵	N/A
<u>If no return or inadequate</u>												
If no return or inadequate, Board may:												
• revise or estimate	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes ^{62,66}	Yes	Yes
• make provisional levy	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes ^{62,66}	Yes	Yes

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

	AB	BC	MB	NB	NL	NT/NU	NS	ON	PE	QC	SK	YT
Supplemental assessment												
Supplemental assessments can be levied			⁶⁷		Yes		Yes	Yes	Yes	Yes		
• by Board	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes ⁶⁸	Yes
• by Lieutenant Governor	N/A	N/A	No	Yes	Yes	N/A	N/A	Yes	N/A	N/A	Yes	No
• for reserves	Yes	Yes ⁶⁹	Yes ⁶⁹	Yes	Yes	N/A	Yes	Yes ⁶⁹	Yes ⁷⁰	Yes	Yes ⁷¹	Yes
• for unsafe conditions	N/A	Yes	No	N/A	N/A	No	No	Yes	N/A	N/A	Yes	No
• if there is a deficiency in the rate grouping or Accident Fund	N/A	Yes	Yes	Yes	Yes	N/A	No	N/A	N/A	Yes	Yes	Yes
• if there is a special need or purpose	N/A	Yes	No	Yes	Yes	N/A	N/A	N/A	N/A	Yes	Yes	Yes
• because of the accident record of an employer	N/A	Yes	Yes	Yes	Yes	N/A	N/A	Yes	N/A		Yes	Yes
The supplement can be included in the regular assessment or levied separately.	N/A	N/A	Yes	Yes	Yes	N/A	Yes	N/A	N/A	Yes ⁷²	Yes	Yes
Levies may be made to employers for additional monies required for increases in compensation payable in respect of accidents that happened before the current Act was amended.	N/A	N/A	Yes	Yes	Yes	N/A	N/A	N/A	N/A	N/A	No	Yes
WCB increases the rate of one or several or all units of classification or levies an additional assessment in certain specific situations such as												
• disasters	N/A	Yes	No	Yes	Yes	N/A	N/A	N/A	N/A	Yes	Yes	Yes
• occupational diseases,	N/A	Yes	No	Yes	Yes	N/A	N/A	N/A	N/A	Yes	Yes	Yes
• preventive withdrawal of workers exposed to a contaminant	N/A	N/A	No	No	N/A	N/A	N/A	N/A	N/A	Yes	Yes	Yes
• failure of certain employers to pay their assessment	N/A	N/A	No	No	Yes	N/A	N/A	N/A	N/A	Yes	Yes	Yes
MINIMUM AND MAXIMUM ASSESSMENTS												
See ' Key Assessment Rate Information ' for maximum assessable earnings and minimum yearly assessment amounts												
Minimum												
WCB/Commission has a minimum assessment	\$200 ⁷³	Nil	⁷⁴	\$100	\$50	\$50	No ⁷⁵	\$100	\$50/ \$100 ⁷⁶	\$65 ⁷⁷	\$50 ⁷⁸	\$150 ⁷⁹
Maximum												
WCB only assesses up to the maximum earnings level	Yes	Yes ⁸⁰	Yes ⁸¹	Yes ⁸⁰	Yes	Yes	Yes ⁸⁰	Yes	Yes ⁸⁰	Yes ⁸²	Yes	Yes
• but requires the full amount to also be reported	N/A	Yes	Yes	No	Yes	Yes	No	N/A	N/A	Yes	No	Yes
Only wages up to the maximum earnings to be included in the payroll return	Yes	No	Yes	Yes	No	N/A	Yes	N/A	N/A	N/A	Yes	Yes

N/A means not applicable or not available. Contact individual [WCBs/Commissions](#) if you require further information or clarification.

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

- 1 Only those operations that occur within the province of British Columbia.
- 2 Under [Policy 35.20.10, Classification of Employers into Sub-Groups](#), a non-compulsory department of a compulsory- covered employer is not required to be covered if the non-compulsory department is administered separately. If non-compulsory department is not separately administered and represents less than 50% of the employer's total assessable payroll, then coverage is compulsory for this department.
- 3 Personal Option Protection.
- 4 By February 1.
- 5 Need not meet all claims during year for a class.
- 6 See Act (304.1) for personalized rate. Quebec provides for a personalized rate when an employer meets certain requirements. If the case arises, the employer's experience is compared with the unit's to arrive at a personalized assessment.
- 7 The Act provides that Assessment may be rated on a unit of production, but this is not done in practice.
- 8 Portion of contract price.
- 9 Based on 25% if driver.
- 10 Some safety associations submit a budget to the WCB and that cost is applied to the industry they represent.
- 11 Quebec specifically provides for the Commission to be able to increase the rate of employers in a sector where funds are given to an occupational health and safety association.
- 12 Commission can elect manner of financing.
- 13 Accident prevention, first aid and accident record.
- 14 Can vary for exposure to noise.
- 15 May reduce for safety precautions.
- 16 Nova Scotia can reduce a rate if, in the Board's opinion, sufficient precautions have been taken for the prevention of the injuries to an employer's worker. If insufficient precautions have been taken, the rate may be increased.
- 17 Quebec may subsequently amend the personalized rates, but not the unit rates.
- 18 In Saskatchewan, if the rate for the coming year will be more than a 10.5% increase, a special notice must be sent to employers in any class, and notice must be published in the Gazette. Employers then have 30 days to make representations.
- 19 Constitutes assessment when published.
- 20 Does not limit right to change rate.
- 21 In Newspaper or other method Board determines.
- 22 Separate return for each industry. In NL, separate format for logging and fishing industry.
- 23 Effective January 1, 2003, the fixed date is repealed and the submission date will thereafter be specified by the board.
- 24 On or before the last day of February. See [Manitoba Regulation 65/2006, Interest, Penalties and Financial Matters, section 9\(1\)](#).
- 25 Date Board is to adjust rate for previous year. N.B. - April 1.
- 26 The Act provides that the statement of wages must be forwarded to the Commission every year before March 15, except in the case of trainees who are not remunerated and are protected by educational institutions (June 30) and volunteer workers (March 15 or before the period during which the protection for volunteers applies).
- 27 Within 15 days.
- 28 Within 10 days.
- 29 Within 30 days.
- 30 In Quebec, it is rather adjustments to wage estimates already provided and the resulting assessment is adjusted accordingly.
- 31 British Columbia requires employers who have an annual assessment of \$500 or more, or who are operating in listed industries, to submit a quarterly report and pay an assessment based on the actual payroll for the preceding quarter. At the year end, an employer is to submit a report of the full year's payroll and pay the last assessment and any adjustment required.
- 32 Or if Board thinks employer under Act.
- 33 Prime Practice questions are required in order to participate in PRIME practice and experience components.
- 34 Principal to notify Board within 7 days of contracts and submit report of all contracts at year end.
- 35 Where an employer carries on the activities of another employer, he must notify the Commission thereof at the latest when forwarding his annual statement of wages (required before March 15).
- 36 Principal must notify Board immediately of contracts.
- 37 Unless the corporate directors have selected optional voluntary coverage.
- 38 The remuneration of a director or a member of the board of a legal entity for attending meetings of the board of directors is excluded from insurable earnings unless the member of the board is also a worker of the corporation.
- 39 Directors included when on payroll and a predetermined wage.
- 40 In fact, in Quebec, an employer whose activities are classified under several units of classification must divide the wages according to units established based on verifiable data, failing which his assessment will be established according to the highest assessment rate of the units in which he has been classified.
- 41 In Manitoba Employers can chose to report actual payroll every quarter or estimate their payroll annually.
- 42 An employer must notify the Commission in writing within 14 days of any significant change in the nature of the activities carried on.
- 43 For firms that are required to report and remit on a quarterly basis.
- 44 All firms who have assessable workers' earnings of \$50,000.00 or more annually are eligible to participate in the Quarterly Earnings Reporting Program. The payment of WCB assessments is also done quarterly. Some employers who report annually may pay their assessments in installments.
- 45 The act allows the Commission to make an agreement with the employer determining the special conditions for the payment of his assessment.

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

-
- 46 In Quebec, the Act provides that payment of the assessment is made following the sending of a *notice of assessment*. Furthermore, an employer who should have been assessed for a year and was not remains liable to pay such assessment.
- 47 Principal ensures contractor files statement.
- 48 Principal has duty to see contractor pays or is liable.
- 49 The responsibility is based on labour cost.
- 50 A Notice of Project may be required prior to undertaking certain projects, in accordance with the Occupational Health and Safety Regulation.
- 51 A principal report new contracts within seven days.
- 52 Not in practice but Section 111 of the Act allows.
- 53 If security not provided may order to cease employment.
- 54 From any employer.
- 55 Directors of a corporation may be held individually liable for unpaid assessments in excess of \$1,000.00 together with any interest or penalties thereon.
- 56 In Nova Scotia, directors of corporations are jointly and severally liable with the corporation for the amount of any unpaid assessments.
- 57 Interest may be charged or credited.
- 58 "Any deficiency in **an assessment owed by an employer** is paid by the employer".
- 59 British Columbia credits the employer's account unless the employer requests a refund.
- 60 "Any excess payment of **an assessment** is reimbursed by the WCB".
- 61 Saskatchewan has a provision whereby it considers adding interest if the actual payroll is less than 50% of the estimate.
- 62 In Quebec, any difference in assessment is subject to interest. It pays interest when a review lowers wages and collects interest from employers, at the same rate, when a review increases wages.
- 63 An employer must pay the assessment owed for the workers he employs (or the persons considered as such under the Act).
- 64 The Act provides that where an establishment or part thereof is alienated, otherwise than by judicial sale, the new employer assumes the obligations of the former employer in respect of payment of the assessment due at the time of alienation and which is not paid thereafter.
- 65 If an asset/liability sale.
- 66 The arbitrary assessment may be set through a percentage applied to the last payroll statement (wages paid: at most 200%; estimated wages: at most 250%) or based on the number of known workers multiplied by the annual insurable maximum.
- 67 Manitoba may take up to three years to recover any deficiency of annual assessments in any year.
- 68 For accident record.
- 69 Can spread assessments for future payments over a period of years.
- 70 For pension capitalization.
- 71 For cost of increased pensions.
- 72 The Commission may increase the rates of assessment applicable to employers belonging to a sector of activity to defray the cost of the subsidy granted to an existing occupational health and safety joint sector-based association.
- 73 As established by the Board.
- 74 In Manitoba, an amount of \$100.00 for compulsory industries is set by regulation, and \$150.00 for voluntary industries is set by policy.
- 75 Set by Board guidelines and is not legislated.
- 76 \$100.00 for non-resident.
- 77 In practice, minimal assessment no longer exists in Quebec; it has been replaced by annual management fees of the insurance record which are added to the assessment of an employer (\$65). The amount of management fees applicable is published every year in the Official Gazette.
- 78 Minimum penalty \$5.00. General regulations Section 7 states that unless otherwise specified by the Board, the minimum annual assessment for an employer is \$25.00. However, as per Board Directive, the Assessment is \$50.00.
- 79 By Board Order.
- 80 Only workers within scope of Act included.
- 81 In 2006, the ceiling on insurable earnings for compensation (benefits) was removed for accidents on or after this date. However, the ceiling on assessable earnings was not lifted. Instead, the Board of Directors decided that this ceiling would be \$96,000 in 2011. Also effective July 1, 2009 there is a ceiling for insurable earnings and assessments in optional coverage situations. The 2011 optional coverage has a maximum ceiling of \$418,780 per worker.
- 82 Quebec allows, upon certain conditions, for a maximum to be considered on a weekly basis for the construction industry only.

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

COLLECTION OF ASSESSMENTS

The following are sections from each jurisdiction's legislation and policy and related links that relate to the above-noted topic:

	Legislation	Policy	Related Links
AB	Workers' Compensation Act (s. 100, 101, 121, 124-127, 129-135)	Policy 06-03 Part II – Insurance Coverage for Workers & Employers - Premiums	
BC	Workers Compensation Act (s. 15, 38, 39, 40, 44-47, 49-52)	Assessment Manual Items AP1-39-2 and AP1-45-	
MB	Workers Compensation Act (s. 81, 82, 85, 85.1, 85.2, 86) Manitoba Regulation 65/2006, Interest, Penalties and Financial Matters	Policy 31.10.50 Collections	
NB	Workers' Compensation Act (s. 59, 60, 61, 62, 64, 70-73, 76)	Policy 23-200 : Assessable Earnings Policy 23-500 : Payment of Employer Assessments	
NL	Workplace Health, Safety and Compensation Act (s. 99, 100, 117–120, and 122)	N/A	N/A
NT/NU	Workers' Compensation Act (s. 79 – 80)	10.01, Doubtful Accounts & Write-offs	
NS	Workers' Compensation Act (s. 146-150)	Policies 9.1.1 to 9.8.5, Assessments and Collections	
ON	Workplace Safety and Insurance Act (s. 88-95, 137-148)		www.wsib.on.ca
PE	Workers Compensation Act (s. 60-73)		www.wcb.pe.ca
QC	Act Respecting Industrial Accidents and Occupational Diseases (s. 34, 290, 315, 316, 318, 322, 323, 323.2 to 323.5, 334 to 336, 363)		
SK	Workers' Compensation Act, 1979 (s. 140, 148, 153-156, 158, 160)		
YT	Workers' Compensation Act (s. 66, 67, 68, 69, 75, 123)	EA-01: Payment of Assessments EA-12: Security Deposits	

For more detailed information on workers' compensation assessments, please see <http://www.awcbc.org/en/assessmentpremiums.asp>.

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

COLLECTION OF ASSESSMENTS

	AB	BC	MB	NB	NL	NT/NU	NS	ON	PE	QC	SK	YT
GENERAL PROVISIONS AND PROCEDURES												
<u>Notice of Assessment</u>												
Generally, assessments are due on this date each year:	Jan 1	Various	Feb 28	Jan 1	Jan 1	N/A	N/A	N/A	N/A	N/A	Dec 1 prior year	Jan 1
• Specifically provided for in the legislation	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	N/A	No	Yes	Yes
The assessment is payable only after the issuance of a <i>Notice of Assessment</i>	N/A	No ¹	Yes	Yes	N/A	N/A	No	N/A	N/A	Yes ²	Yes	Yes
There is an ongoing need to remit assessments when changes in an employer's payroll become known.	N/A	Yes	No	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes
The Act allows a new employer X days from the date of hiring the first employee to remit to the WCB the estimate of his payroll for the year.	15 days	No ³	No	15 days	30 days	10 days	No	N/A	N/A	No	30 days	10 days
<u>Payments by Installment</u>												
WCB/Commission provides for payments to be made by some form of installments	Yes	Yes ⁴	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes
WCB can grant:												
• yearly payments	Yes ⁵	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes ²	Yes	Yes
• half-yearly payments	Yes	Yes	Yes	No	Yes	Yes	No	N/A	N/A	No	Yes	Yes
• quarterly payments	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	N/A		Yes	Yes
• monthly payments	Yes	Yes	Yes	Yes	Yes ⁶	Yes	Yes	Yes	N/A	No	Yes ⁷	Yes
Where there is not a need for payments at any given point in time, the payment can be deferred or abated until needed.	Yes	Yes ⁸	Yes	No	Yes	N/A	N/A	N/A	N/A	No	Yes	No
WCB has implemented a periodic payment system based on actual payroll.	N/A	Yes ⁹	Yes	Yes	No ¹⁰	N/A	Yes	N/A	N/A	Yes	Yes ⁷	No
WCB does not allow employers to pay by installments where the balance of the assessment is not nil at the date provided for.	N/A	No	Yes	Yes	N/A	N/A	N/A	N/A	N/A	Yes	No	Yes
<u>Default of Payment</u>												
Upon default of payment, the WCB/Commission, or a specified officer such as the "Secretary" or "Executive Director", may issue a certificate or certified statement outlining:	Yes		Yes	Yes	Yes						Yes	Yes
• the basis of the payment	Yes	N/A	Yes	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes
• the amount owing	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes
• who is to pay	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes
• where to direct payment	Yes	N/A	No	N/A	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes
Such a certificate, when filed with the appropriate court official, is an order of that court and is enforceable as a judgment	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes
• filing the certificate at the office of the court having jurisdiction is sufficient	Yes	Yes	Yes	Yes	N/A	No	N/A	N/A	N/A	Yes	Yes	Yes
WCB is able to enter a judgment against the executors or administrators of a deceased person without leave of the Court.	N/A	N/A	Yes	No	No	Yes	N/A	N/A	Yes	No	No	N/A

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

	AB	BC	MB	NB	NL	NT/NU	NS	ON	PE	QC	SK	YT
When an application is made to the appropriate court, the WCB/Commission, may have a debtor to the WCB/Commission restrained from carrying on business until the debt and costs are paid.	Yes	Yes	Yes	No	Yes	Yes	Yes	No	N/A	No	Yes	Yes
Distress Warrant												
The WCB/Commission may collect by way of a distress warrant the amount owing plus costs and may sell, or have the sheriff or equivalent civil enforcement agency sell the goods seized	Yes	N/A	Yes	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes
The WCB/Commission has priority on goods already seized or sold once the warrant is filed with the sheriff	Yes ¹¹	N/A	No	Yes	limited	limited	N/A	N/A	N/A	No	No	N/A
The Act refers to												
• distress	Yes	N/A	No	Yes	No						No	
• the sheriff.	No	N/A	Yes	No	Yes						Yes	
Charge on Employer's Property												
The filing of a certificate in the land titles office makes the amount owing a charge or first lien on the property of the employer and proceeds of any sale of the property.	Yes	No	Yes	Yes	Yes	Yes	N/A	Yes	N/A	No ¹²	Yes	Yes
The Act has a section that creates a fixed specific and continuing charge on an employer's property.	Yes	Yes ¹³	Yes	Yes	Yes ¹⁴	Yes	N/A	N/A	Yes	No	No	Yes
The WCB has priority over all assignments, debts, liens, charges or encumbrances other than mortgages or wages due to workers.	Yes	No ¹⁵	No	Yes	Yes ¹⁶	No	N/A	N/A	N/A	No	No	Yes
Any assessment or any judgment entered into pursuant to an assessment constitutes a first lien upon all personal or real property that is used in connection with, or produces in or by the industry for which the employer has been assessed, whether or not the property is owned by the employer.	Yes	Yes	No	Yes	Yes	limited	Yes	N/A	N/A	No	No	Yes
• The first lien is subject only to any lien created pursuant to an enactment that is intended to secure Worker's wages.	N/A	N/A	No	Yes	No	No	Yes	N/A	N/A	No	No	Yes
• The WCB may file a certified copy of any assessment in any registry of deeds and any real property of the employer not already bound by the lien is then so bound.	Yes	No	No	Yes	Yes	Yes	Yes	N/A	N/A	No ¹²	No	Yes
The charge lasts for X years after the year in which the assessment was made	In-finite	5 years	7 years	5 years	¹⁷		N/A	N/A	N/A			N/A
WCB has its priority vested on the due date of the assessment.	Yes	No	Yes	N/A	Yes	Yes	N/A	N/A	N/A	No	No	Yes
The WCB may hold a legal hypothec (mortgage) on the employer's property if it registers it.	N/A	Yes	Yes	Yes	N/A	No	N/A	N/A	N/A	Yes	No	N/A
WCB claims have a priority over all other claims												
WCB/Commission claims have a priority over all other claims	Yes	Yes	No	No	No	No				No	No	No
• Workers' claims for wages are excepted	Yes	Yes ¹⁸	Yes	Yes	Yes	Yes	Yes	N/A	N/A	No	Yes	Yes
• WCB exempts municipal taxes from the priority,	No	No	No	No	No	No	N/A	Yes	N/A	No	No	No
• WCB excepts mortgages	No	No	No	Yes	¹⁹	Yes	N/A	N/A	N/A	No	No	No
• WCB provides that where property is owned by more than one person the ownership is deemed to be only by the employer.	N/A	No	No	Yes	Yes	No	Yes	N/A	N/A	No	Yes	Yes
• WCB has some priority where a company is being wound up.	Yes	Yes ²⁰	No	Yes	Yes	Yes	N/A	N/A	N/A	No	Yes	Yes

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

	AB	BC	MB	NB	NL	NT/NU	NS	ON	PE	QC	SK	YT
WCB can collect from directors of a corporation that defaults on its assessments	No	No	Yes ²¹	No	Yes	Yes	Yes	No	N/A	No	No	Yes
An assignment by an employer is void if monies are owing to the WCB.	Yes	No	No	Yes	²²	No	N/A	N/A	N/A	Yes ²³	Yes	No
Municipal Corporation												
WCB is able to have a municipal corporation enter a debt owing to the WCB on the tax rolls and collect it, together with a fee of 5% for the municipality, and remit the proceeds to the WCB.	-	No	No	N/A	No	No	N/A	Yes	N/A	No	Yes	No
Security for Non-Payment of Assessments												
The WCB can require an employer to provide security for the assessments payable if the employer:												
• is, or appears to be, a temporary employer	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
• is one that will be employing for less than 12 months	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
WCB can:												
• require security from any employer	Yes	No	Yes	No	No	Yes	N/A	Yes	N/A	No	No	Yes
• realize on the security if necessary	Yes	Yes	Yes	No	No	Yes	N/A	Yes	N/A	No	No	Yes
• order the employer to cease to employ if the security is not provided.	Yes	No	²⁴	No	²⁵	Yes	N/A	N/A	N/A	No	No	Yes
On default WCB may order the defaulting employer to cease employing.	Yes	No	Yes ²⁴	No	²⁵	Yes	N/A	N/A	N/A	No	No	Yes
Security must be delivered within X days of the request.	15 days	No	No	No	²⁵	Yes	N/A	N/A	N/A	No	No	Yes
The security can be instead of a provisional assessment.	No	N/A	No	No	No	Yes	N/A	N/A	N/A	No	No	Yes
WCB may require self-insured employers to provide security with respect to the cost of future obligations.	Yes	N/A	Yes	Yes	Yes	N/A	Yes	N/A	N/A	Yes ²⁶	No	Yes
The security is for those who were not assessed	No	N/A	Yes	Yes	Yes	No	N/A	Yes	N/A	No	No	No
LIABILITY OF PRINCIPAL												
Contractor or Subcontractor												
When a person (called a principal) has work performed by a contractor or subcontractor, all are liable for the assessment relating to that work and the WCB may collect completely from any of them or partly from any of them.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	No	Yes ²⁷	Yes
In absence of the contrary in the contract:												
• the contractor is liable and not the principal	No	Yes ²⁸	Yes	Yes	²⁹	No	N/A	No	N/A	No	No	No
• the contractor is liable and not the subcontractor	No	No ³⁰	Yes	No	²⁹	Yes	N/A	N/A	N/A	No	No	No
Both the principal and the contractor may withhold money payable as an assessment for the work and pay it to the WCB/Commission.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	No	Yes	Yes
• The contractor is entitled to any balance remaining after providing the payment to the WCB/Commission.	Yes	Yes ³¹	Yes	Yes	Yes	Yes	N/A	N/A	N/A	No	Yes	Yes
The principal can withhold the sums due for the assessment of a contractor only if the principal has paid this assessment due to the WCB/Commission	-	³²	Yes	Yes	No ³³	Yes	N/A	N/A	N/A	Yes	Yes	Yes
• He cannot do so as a means of protection unless it is explicitly stated in his contract with the contractor.	N/A	³²	No	Yes	No	No	N/A	N/A	N/A	Yes	Yes	Yes
The contractor who contracts out becomes responsible for the assessment due by each subcontractor and only a <i>Certificate of Compliance</i> asked of each subcontractor can free him from this obligation.	Yes	Yes ³⁴	Yes	Yes	Yes ³⁵	Yes, s. 39 (WSCC)	N/A	N/A	Yes	Yes	Yes ³⁶	Yes

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

	AB	BC	MB	NB	NL	NT/NU	NS	ON	PE	QC	SK	YT
Municipal Corporation												
WCB/Commission may require a municipal corporation, board or commission to withhold from funds payable to a contractor the amount of assessment due and pay this amount to the WCB/Commission.	Yes	No	Yes	Yes	Yes	No	Yes	N/A	Yes	No	Yes	Yes
OTHER SPECIAL LIABILITY												
Change of Ownership – Buying a business, or equipment and inventory of a business												
The law has a bulk sales or change of ownership section which leaves the purchaser of a business liable for assessments if the former owner does not pay	Yes	N/A	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes ²³	Yes	Yes
Any person buying a business, or the equipment and inventory of a business, is liable for the assessments owing up to the fair market value of the purchase	Yes	N/A	Yes	Yes	Yes ³⁷	Yes	N/A	N/A	N/A	No	Yes	Yes
• unless they obtain a certificate issued by the WCB/Commission stating no assessment is outstanding.	Yes	N/A	Yes	Yes	Yes	Yes	N/A	N/A	Yes	No	Yes	Yes
The purchaser is liable for all amounts owing immediately prior to the disposition	N/A	N/A	Yes	N/A	Yes	Yes	N/A	Yes	N/A	Yes ²³	Yes	Yes
Where there is a change of ownership, the new owner can be held liable for												
• past assessments unpaid,	Yes	Yes	Yes	Yes	Yes	Yes	Yes ³⁸	N/A	Yes	Yes ²³	Yes	Yes
• any deficiency in general assessments of prior years,	Yes	No	Yes	Yes ³⁹	Yes	Yes	N/A	N/A	Yes	Yes ²³	Yes ⁴⁰	No
• a proportionate amount of the payroll for the period of ownership.	Yes	N/A	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	No
A new owner assumes all the obligations of the former employer (owner) regarding payment of the assessment owed.	Yes	No	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes ²³	Yes	Yes
Non-arm's length transactions leave the purchaser, assignee or transferee liable for unpaid assessments up to the fair market value of the transaction.	Yes	N/A	Yes	Yes	Yes	No	N/A	N/A	N/A	No	Yes	Yes
Certificate of Clearance for Lumber Purchasers and Purchasers/Processors of Fish												
Lumber purchasers, other than retail, must obtain a certificate of clearance issued by the WCB, stating that the assessments of the vendor are current or the purchaser will be liable for those assessments	Yes ⁴¹	N/A	N/A	No	N/A	No	N/A	Yes ⁴²	N/A	No	No	N/A
The Act has a similar provision for purchasers or processors of fish.	No	N/A	N/A	No	Yes	No	N/A	N/A	N/A	No	No	N/A
• These individuals cannot deduct funds from the amount owed to the fishers but must personally pay the assessment.	N/A	N/A	N/A	N/A	Yes	No	N/A	N/A	N/A	No	N/A	N/A
Recovery of Employer's Debt from Compensation												
The Act has a specific provision that allows withholding of compensation from an injured worker to satisfy or offset an overpayment of compensation,	Yes	Yes	Yes	No	N/A	Yes	N/A	Yes	N/A	Yes	Yes	Yes
• for an unpaid assessment from when the worker was an employer	Yes	Yes	⁴³	N/A	N/A	No	N/A	Yes	N/A	No	Yes	Yes
• for any other debt owing the WCB/Commission	Yes	N/A	⁴³	N/A	N/A	Yes	N/A	Yes	N/A	No	Yes	Yes
It is possible to recover as compensation some employer's debts.	Yes	N/A	⁴³	N/A	N/A	No	N/A	N/A	N/A	Yes	Yes	N/A

N/A means not applicable or not available. Contact individual [WCBs/Commissions](#) if you require further information or clarification.

1 Refer to Section 39(7) of the *Workers Compensation Act*.

2 For the current year payroll, no *Notice of Assessment* is issued before March. Quebec requires employers to pay their assessment before the 21st of the month following that in which the *Notice of Assessment* was mailed. If the last employee left during the year, wages must be reported at the latest on the 45th day following the date of departure of the last employee.

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

-
- 3 Refer to Section 38 (1)(b) of the *Workers Compensation Act*.
- 4 Assessment periodic (quarterly and annual) billing as well as installments are in place at WorkSafeBC.
- 5 Minimum Premium accounts only get one payment.
- 6 Newfoundland and Labrador allows a monthly payment arrangement from April 1 to October 1 without interest for employers with an annual assessment of less than \$54,000 in the previous year. All employers have the option to pay semi-monthly, biweekly or weekly installments through an interest bearing arrangement (Policy ES-04 "Deferred Payment of Assessments").
- 7 Approximately 50 employers report actuals on a monthly basis as part of a pilot.
- 8 Refer to Section 39(3) of the *Workers Compensation Act*.
- 9 WorkSafeBC has implemented a periodic payment system based on actual *and estimated* payroll.
- 10 Newfoundland has a periodic payment system for current year *estimated* payroll, however actual payroll of prior years is required to be paid in full within 30 days of the invoice date.
- 11 WCB/Commission has priority to goods already seized/sold but Distress Warrant does not have to be filed.
- 12 However, the Commission may register a legal hypothec or a debt certificate with the clerk of the court of competent jurisdiction.
- 13 Refer to Section 52 of the *Workers Compensation Act*.
- 14 Refer to sections 100 and 122 of the WHSCC Act of Newfoundland.
- 15 Refer to Section 52(1) of the *Workers Compensation Act*.
- 16 Refer to Section 122(2)(b)
- 17 There is no expiry under the WHSCC Act. of Newfoundland.
- 18 If postponed to mortgage, WorkSafeBC has priority.
- 19 Priority with respect to mortgages as compared to Commission liens is generally date driven (i.e. which ever lien is registered first, retains priority).
- 20 Except in the case of a bankruptcy or CCAA.
- 21 The amount must be in excess of \$1,000 in Manitoba.
- 22 Where the Commission owes money to the employer who has default on payment of an assessment the Commission may withhold the money owed as full or partial payment by the employer for the assessment payment.
- 23 The acts administered by the Commission do not allow it: they provide that where an establishment or part thereof is alienated, otherwise than by judicial sale, the new employer assumes the obligations of the former employer or those in respect of payment of the assessment due at the time of alienation. However, the Commission could avail itself of article 1031 of the *Civil Code of Quebec* to apply for the cancellation of a deed of assignment (Paulian action).
- 24 On application of the WCB, the court may restrain the employing from carrying on business until the employer pays or gives security for the amount of assessment.
- 25 Upon an application made on behalf of the commission by chambers summons, without the issue of a writ or the beginning of an action, the Commission may restrain the employer from carrying on an industry until the amount due on the execution and assessments made by the commission and the costs of the application are paid.
- 26 An employer who is personally liable for the payment of benefits must submit within the delays prescribed evidence of a contract of insurance, of suretyship or of warranty with a legal person, by which the person undertakes to assume payment of benefits to beneficiaries should the employer fail to do so.
- 27 Saskatchewan considers contractor and subcontractor the same.
- 28 The contractor is primarily liable in this situation.
- 29 The subcontractor is primarily liable for the assessments of a contract that is let by a principle and subsequently sublet by a contractor. Secondary liability lies with the contractor and the principle. When the contractor does not sublet the contract they are primarily liable for assessments and secondary liability lies with the principle. (Section 120(1), (2)).
- 30 As between two subcontractors.
- 31 Debtor firm performing the work (as the case may be).
- 32 Common law not statutory.
- 33 A principle may withhold assessments associated with the labor portion of a contract when the subcontractor has an unpaid assessment. If the subcontractor pays the unpaid assessment to the Commission and obtains a clearance, the Principle contractor must release the funds back to the subcontractor. In the event that the subcontractor does not pay the outstanding assessments owing to the Commission, the Principle contractor will have to forward the funds to the Commission.
- 34 This is referred to as an "In Good Standing" Clearance letter at WorkSafeBC.
- 35 The WHSCC of Newfoundland uses the term "Letter of Clearance".
- 36 Saskatchewan asks for Clearance Certificates.
- 37 Liability is not limited to the fair market value of the purchase (Section 122).
- 38 Nova Scotia refers only to any outstanding assessments.
- 39 Only a deficiency, not overdue assessments, is mentioned in New Brunswick.
- 40 Saskatchewan considers its ability to assess for prior years to apply to new and old employers.
- 41 This extends to "primary timber products" in Alberta. In Alberta, they must pay the funds to the Board by the end of the month following the month of purchase. Alberta may require an amount additional to the assessment owing on the timber products purchased withheld and/or paid to the WCB.
- 42 Ontario specifies the person licensed under the *Crown Forest Sustainability Act* is responsible to get the clearance.
- 43 Without limiting the remedies the WCB uses to collect its outstanding debts, the WCB may set off any money due against any compensation that is or becomes payable.

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

GENERAL INFORMATION ABOUT THE 2011 ASSESSMENT RATE TABLES

This section provides a comprehensive listing of the 2011 assessment rates per \$100 payroll and industry classifications across Canada. The Standard Industrial Classification Guide (SIC), utilized by Statistics Canada, is used by Workers' Compensation Boards and Commissions (WCBs) as the framework for grouping industries. Strict adherence to the SIC Guide is not possible in this analysis because each jurisdiction deviates from the Guide in classifying industries. However, the SIC divisions and major groupings have been used to provide standardization and to facilitate cataloguing of industry classifications and assessment rates.

In the rate tables, an asterisk (*) indicates coverage is by application (voluntary industry); an 'x' includes both compulsory and voluntary industries; a dash (-) indicates industry is not currently operating within the jurisdiction; SI means industry is self-insured; and N/C indicates not covered or excluded by Act or Regulations.

Also in the tables, there may be more than one rate amount for an individual industry description. For Manitoba, the two amounts are the low and high of a range, reflecting Manitoba's built-in experience rating system. In other jurisdictions, where two rates are shown for an industry description the WCB has two, or in a few cases, three, separate industries rated for the more general SIC industry description. The separation may be for hazard or activity distinction. The separation may be related to the operation being with or without servicing, repair, maintenance or installation. In some cases, the reason for the separate rates is the number of workers and in others the length of the bridge and the material used.

For specific information about the individual rates, ranges, and other details, the reader should refer to that WCB's classification and rate booklet, which is published annually and is available on most [Board or Commission websites](#). For detailed 2011 rates at each WCB, please see:

AB	'2011 premium rates'
BC	'2011 – Browse the classification structure by sector'
MB	'The Assessment Rate Setting System'
NB	See '2011 Industry Assessment Rates'
NL	See 'Classification of Industries and Assessment Rates - 2011' at 'Employer Publications'
NT/NU	'2011 Classifications and Rates'
NS	See '2011 Assessment Rates'
ON	'2011 Premium Rates'
PE	'Classification of Industries and Assessment Rates - 2011' at 'Employer Publications'
QC	'Table des taux 2011' (in French only)
SK	'Classification of Industries'
YT	'YWCHSB: 2011 Classifications and Assessment Rates'

For further details and information regarding coverage in a jurisdiction, the particular Board or Commission should be contacted.

NOTE: Extreme caution should be used when comparing WCB Assessment Rates as the information is not always directly comparable.

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

2011 ASSESSMENT RATES
TABLE OF CONTENTS

	Page		Page
<u>Division “A” Agricultural and Related Services</u>	3	<u>Division “I” Wholesale Trade Industries</u>	29
Major group “01” - Agricultural Industry	3	Major group “50” - Farm Products	29
Major group “02” - Incidental Services	4	Major group “51” – Petroleum Products	29
		Major group “52” - Food, Beverage, Drug & Tobacco	29
<u>Division “B” Fishing & Trapping Industries</u>	4	Major group “53” - Apparel and Dry Goods	30
Major group “03” - Fishing and Trapping	4	Major group “54” - Household Goods	30
		Major group “55” - Motor Vehicle, Parts & Accessories	30
<u>Division “C” Logging & Forestry Industries</u>	5	Major group “56” - Hardware, Plumbing, Heating & Bldg.	30
Major group “04” - Logging Industry	5	Major group “57” – Machinery Equipment & Supplies	31
Major group “05” - Forestry Services	5	Major group “59” - Other Wholesale Trade	31
<u>Division “D” Mining, Quarrying & Oilwell Indust.</u>	5	<u>Division “J” Retail Trade Industries</u>	32
Major group “06” - Mining Industries	5	Major group “60” - Food, Beverage, Drug	32
Major group “07” - Crude Petroleum/Natural Gas	6	Major group “61” - Shoe, Apparel, Fabric & Yarn	32
Major group “08” - Quarry and Sand Pit	6	Major group “62” - Furniture/Appliances & Furnishings	33
Major group “09” - Incidental Services	7	Major group “63” - Automotive Vehicles Parts/Acc	33
		Major group “64” - General Retail	34
<u>Division “E” Manufacturing Industries</u>	8	Major group “65” - Other Retail Stores	34
Major group “10” - Food Industries	8	Major group “69” - Non-Store Retail	35
Major group “11” - Beverage Industries	9		
Major group “12” - Tobacco Industries	9	<u>Division “K” Finance & Insurance Industries</u>	35
Major group “15” - Rubber Products	9	Major group “70” - Deposit Accepting Intermediary	35
Major group “16” - Plastic Products	9	Major group “71” – Consumer & Business Financing	35
Major group “17” - Leather & Allied Products	9	Major group “72” - Investment Industries	36
Major group “18” - Primary Textiles	10	Major group “73” - Insurance Industries	36
Major group “19” - Textile Products	10	Major group “74” - Other Financial Intermediary	36
Major group “24” - Clothing Industries	10		
Major group “25” - Wood Industries	10	<u>Division “L” Real Estate & Insurance Indust.</u>	36
Major group “26” - Furniture and Fixture	11	Major group “75” - Real Estate Operators	36
Major group “27” - Paper & Allied Products	12	Major group “76” - Insurance/Real Estate	36
Major group “28” - Printing and Publishing	13		
Major group “29” - Primary Metals	13	<u>Division “M” Business Service Industries</u>	37
Major group “30” - Fabricated Metals	14	Major group “77” - Business Services	37
Major group “31” - Machinery Industries	15		
Major group “32” - Transportation Equip	16	<u>Division “N” Government Services</u>	38
Major group “33” - Electrical/Electronic	17	Major group “82” – Provincial & Territorial Government	38
Major group “35” - Non-Metallic Mineral Products	18	Major group “83” - Local Government	39
Major group “36” - Refined Petro/Coal	19		
Major group “37” - Chemical & Chemical Products	19	<u>Division “O” Educational Service Industries</u>	39
Major group “39” - Other Manufacturing	20	Major group “85” - Educational Services	39
<u>Division “F” Construction Industries</u>	21	<u>Division “P” Health & Social Service Indust.</u>	40
Major group “40” - Building Development	21	Major group “86” - Health/Social Services	40
Major group “41” - Industrial & Heavy Construction	22		
Major group “42” - Trade Contracting	23	<u>Division “Q” Accommodation, Food & Beverage</u>	41
Major group “44” - Incidental Services	25	Major group “91” - Accommodation	41
		Major group “92” - Food and Beverage	42
<u>Division “G” Transportation Industries</u>	25		
Major group “45” – Transportation	25	<u>Division “R” Other Service Industries</u>	42
Major group “46” - Pipeline Transport	27	Major group “96” - Amusement/Recreational	42
Major group “47” - Storage/Warehousing	27	Major group “97” - Personal & Household Services	43
		Major group “98” - Membership Organizations	44
<u>Division “H” Communications & Other Utilities</u>	27	Major group “99” - Other Services	44
Major group “48” – Communications	27		
Major group “49” - Other Utility Industries	28		

Source: Association of Workers' Compensation Boards of Canada – 2011

**These tables have been designed for general information purposes only. The AWCBC makes no representations as to the completeness or accuracy of the information (which is not exhaustive) and individual workers' compensation boards/commissions should be contacted for specific or additional information and clarification. For links to legislation, see: [here](#). For links to policy, see: [here](#).

WORKERS' COMPENSATION ASSESSMENT RATES - 2011

<u>INDUSTRY</u>	<u>AB</u>	<u>BC</u>	<u>MB</u>	<u>NB</u>	<u>NL</u>	<u>NT/NU</u>	<u>NS</u>	<u>ON</u>	<u>PE</u>	<u>QC</u>	<u>SK</u>	<u>YT</u>	
DIVISION 'A'													
AGRICULTURAL INDUSTRY													
MAJOR GROUP '01'													
AGRICULTURE													
011 Livestock Farms													
Dairy	3.28 *	1.49	1.85-9.25	x	4.34	4.21	8.41	4.42 *	6.78	5.79 *	U/A at publishing	3.10 *	-
Cattle	3.28 *	8.39	1.85-9.25	x	4.34	4.21	-	3.18 *	6.78	5.79 *	U/A at publishing	3.10 *	3.76
Hog	3.28 *	1.49	1.85-9.25	x	4.34	4.21	-	3.18 *	6.78	5.79 *	U/A at publishing	3.46 *	3.76
Poultry and Egg	3.28 *	1.49	1.11-5.55	x	4.34	4.21	8.41	3.18 *	3.13	5.79 *	U/A at publishing	3.46 *	3.76
Sheep and Goats	3.28 *	8.39	1.85-9.25	x	4.34	4.21	-	3.18 *	6.78	5.79 *	U/A at publishing	3.10 *	3.76
Feedlots	3.22 *	8.39	1.85-9.25	x	4.34	4.21	-	3.18 *	6.78	5.79 *	U/A at publishing	3.46 *	3.76
012 - Other Animal Specialties													
Honey and Apiary	3.22 *	1.49	1.11-2.60	x	4.34	4.21	8.41	3.18 *	3.51	2.33 *	U/A at publishing	3.46	3.76
Horse and Equine	3.28 *	8.39	1.85-9.25	x	4.34	4.21	8.41	3.18 *	6.78	2.33 *	U/A at publishing	3.10 *	3.76
Furs and Skins	3.22	1.49	1.85-9.25	x	4.34	4.21	8.41	3.18 *	3.51	2.33 *	U/A at publishing	3.46 *	3.76
Other Specialties	N/A	8.39	1.85-9.25	x	4.34	4.21	8.41	3.18 *	3.51	2.33 *	U/A at publishing	3.46 x	3.76
013 - Field Crop Farms													
Wheat Farms	3.28 *	2.61	0.51-9.25	x	2.10	4.21	-	4.21 *	2.72	5.79 *	U/A at publishing	3.10 *	3.76
Small Grains	3.28 *	2.61	0.51-9.25	x	2.10	4.21	-	4.21 *	2.72	5.79 *	U/A at publishing	3.10 *	3.76
Oilseed	3.28 *	2.61	0.51-9.25	x	2.10	4.21	-	4.21 *	2.72	5.79 *	U/A at publishing	3.10 *	3.76 *
Corn	3.28 *	2.61	0.51-9.25	x	2.10	4.21	-	4.21 *	2.72	5.79 *	U/A at publishing	3.10 *	3.76
Forage, Seed and Hay	3.28 *	2.61	0.51-9.25	x	2.10	4.21	-	4.21 *	2.72	5.79 *	U/A at publishing	3.10 *	3.76
Pea and Bean	3.28 *	2.61	0.51-9.25	x	2.10	4.21	-	4.21 *	2.72	5.79 *	U/A at publishing	3.10 *	3.76
Tobacco	N/A	2.61	0.51-9.25	x	2.10	4.21	-	4.21 *	4.93	5.79 *	U/A at publishing	3.10 *	-
Potato	3.28 *	2.61	0.51-9.25	x	2.10	4.21	-	4.21 *	2.72	5.79 *	U/A at publishing	3.10 *	3.76
Field Crop Combinations	3.28 *	2.61	0.51-9.25	x	2.10	4.21	-	4.21 *	2.72	5.79 *	U/A at publishing	3.10 *	3.76
015 - Fruit and Vegetable Farms													
Fruit and Vegetable Combined	3.22 x	2.61	0.37-0.90	x	2.10	4.21	-	4.21 *	2.72	5.79 *	U/A at publishing	3.46	3.76
Fruit Farms	3.22 x	1.82	0.37-0.90	x	2.10	4.21	-	4.21 *	2.72	2.33 *	U/A at publishing	3.46	3.76
Other Vegetable Farms	3.28	2.61	0.37-0.90	x	2.10	4.21	-	4.21 *	2.72	5.79 *	U/A at publishing	3.46	3.76
016 - Horticulture													
Mushrooms	3.22	2.96 [1]	5.41		2.10	4.21	8.41	4.21 *	4.93	2.33	U/A at publishing	3.46	3.76
Wild Rice	N/A	2.61	1.85-2.90		2.10	-	-	4.21 *	2.72	5.79 *	U/A at publishing	3.46 *	-
Greenhouse	3.22 x	2.96	0.24-1.17	x	2.10	1.58	8.41	4.21 *	3.51	2.33	U/A at publishing	3.46	3.76
Nursery	2.09	1.89	0.24-1.17	x	2.10	4.21	8.41	4.21 *	3.51	2.33	U/A at publishing	3.46	3.76
Christmas Tree Farms	2.09	1.89	0.24-1.17	x	2.10	4.21	-	4.21 *	3.51	5.79	U/A at publishing	3.46	3.76
Sod farms	2.12	2.61	1.17-5.83			4.21		4.21 *	3.51	5.79	U/A at publishing	3.46	3.76
[1] \$2.96 Specialty, \$2.61 White Mushrooms													
017 - Combination Farms													
Livestock/Crop/Horticulture	3.28 *	8.39	0.51-9.25	x	2.10	4.21	8.41	4.21 *	2.72	5.79 *	U/A at publishing	3.10 *	3.76

WORKERS' COMPENSATION ASSESSMENT RATES - 2011

<u>INDUSTRY</u>	<u>AB</u>	<u>BC</u>	<u>MB</u>	<u>NB</u>	<u>NL</u>	<u>NT/NU</u>	<u>NS</u>	<u>ON</u>	<u>PE</u>	<u>QC</u>	<u>SK</u>	<u>YT</u>
MAJOR GROUP '02'												
INCIDENTAL SERVICES												
021 - Livestock Services												
Veterinary	0.36	0.72	0.65-1.75	0.32	2.75	1.38	0.80 *	3.13 *	0.30	U/A at publishing	1.11	0.90
Animal Breeding	0.36 [1]	1.49	0.65-1.75	4.34	4.21	8.41	3.18 *	3.13 *	0.30	U/A at publishing	3.46 [1]	3.76
Horse Stables/Boarding	3.28 *	8.39	1.85-3.22	4.34	4.21	8.41	3.18 *	3.13	5.79	U/A at publishing	3.46 *	3.76
Stockyards	4.84	8.39	1.85-4.51	4.34	4.21	8.41	3.18 *	3.13	5.79	U/A at publishing	3.46 x	3.76
[1] artificial												
022 - Crop Services												
Planting/Cultivation	3.28 *	3.58	0.51-9.25 x	2.10	2.75	8.41	3.82 *	3.13	5.79	U/A at publishing	3.10 *	3.76
Crop Spraying	1.48 [1]	3.58	0.98-1.40	2.10	2.75	8.41	3.82 *	3.13	5.79	U/A at publishing	3.10 [2]	3.76
Harvesting, Baling, Threshing	3.28 *	3.58	1.85-2.90	2.10	4.21	-	4.21 *	3.13	5.79	U/A at publishing	3.10 *	3.76
Corral Cleaning	2.09	3.58	1.11-6.55	-	-	-	3.82 *	6.78	5.79	U/A at publishing	2.21	3.76
[1] Aerial.												
[2] \$1.02 for aerial.												
023 - Other Services												
Agricultural Consultants	0.21 *	0.45	0.98-1.40	2.10	2.75	0.56	3.82 *	0.38	0.30	U/A at publishing	1.64	1.83
Seed Cleaning Plants	1.38	1.16	0.87-5.55	2.10	2.75	-	3.82 *	4.72	2.33	U/A at publishing	2.73	-
Egg Grading	2.04	1.49	1.85-8.26	2.10	4.21	8.41	5.05 *	3.13	2.33	U/A at publishing	1.91 x	3.76

DIVISION B
FISHING AND TRAPPING

MAJOR GROUP '03'
FISHING AND TRAPPING

031 - Fishing Industries

Salt Water Fishing	N/A	6.32	1.85-2.82	3.63	12.16	8.41	7.50	3.51	2.33	U/A at publishing	-	-
Inland Fishing	3.22	6.32	1.85-2.82	3.63	3.88 [1]	8.41	5.70	3.51	2.33 *	U/A at publishing	3.46 *	3.76

[1] Per \$100 value of fish purchased.

032 - Incidental Services

Fish Hatcheries	3.22	2.34	1.11-2.38 x	3.63	4.21	8.41	5.70	3.51 *	2.33	U/A at publishing	3.46 *	3.76
Oyster Cultivation	N/A	2.34	-	3.63	4.21	-	5.70	3.51	2.33	U/A at publishing	-	-
Kelp Collection	N/A	6.32	-	3.63	4.21	-	5.70	3.51	-	U/A at publishing	-	-
Salmon Enhancement	N/A	2.79	-	3.63	4.21	-	5.70	3.13	2.33	U/A at publishing	-	3.76
Whaling	N/A	6.32	-	-	-	8.41	N/A	N/A	-	U/A at publishing	-	-
Lobster Pound	N/A	2.34	-	3.63	3.88 [1]	-	2.90	3.13	2.33	U/A at publishing	-	-
Mussel Farming	N/A	2.34	-	3.63	4.21	8.41	5.70	3.13	2.33	U/A at publishing	-	-
Harvesting Seals	N/A	1.49	-	3.63	12.16	8.41	N/A	3.13	-	U/A at publishing	-	-

[1] Per \$100 value of fish purchased.

033 - Trapping

Wild Animals	3.22	1.49	0.14-0.31 *	-	12.16	8.41 *	3.18	3.51 *	0.30	U/A at publishing	3.46 *	3.76
--------------	------	------	-------------	---	-------	--------	------	--------	------	-------------------	--------	------

WORKERS' COMPENSATION ASSESSMENT RATES - 2011

<u>INDUSTRY</u>	<u>AB</u>	<u>BC</u>	<u>MB</u>	<u>NB</u>	<u>NL</u>	<u>NT/NU</u>	<u>NS</u>	<u>ON</u>	<u>PE</u>	<u>QC</u>	<u>SK</u>	<u>YT</u>
DIVISION 'C'												
LOGGING AND FORESTRY												
MAJOR GROUP '04'												
LOGGING INDUSTRY												
041 - Logging Industry												
Logging - Conventional	3.08	8.89	7.40-24.98	5.15	0.89 [1]	3.90	5.72	12.47	5.79	U/A at publishing	2.21	10.68
Logging - Mechanical	3.08	8.76	1.85-9.25	5.15	0.89 [1]	3.90	5.72	12.47	5.79	U/A at publishing	2.21	10.68
Log Hauling	3.08	6.48	7.40-24.98	5.15	0.89 [1]	3.90	5.72	12.47	5.79	U/A at publishing	3.54	10.68
Log Booming	N/A	8.49	7.40-24.98	5.15	0.89 [1]	3.90	5.72	12.47	5.79	U/A at publishing		10.68
Log Scaling	3.08	2.46	7.40-24.98	5.15	0.89 [1]	3.90	5.72	12.47	5.79	U/A at publishing		10.68
Contract Logging - Conventional	3.08	8.89	7.40-24.98	5.15	0.89 [1]	3.90	5.72	12.47	5.79	U/A at publishing	2.21	10.68
Contract Logging - Mechanical	3.08	8.76	1.85-9.25	5.15	0.89 [1]	3.90	5.72	12.47	5.79	U/A at publishing	2.21	10.68

[1] Rate per cubic metre.

MAJOR GROUP 05
FORESTRY INDUSTRY

051 - Forestry Services

Silviculture	3.08	8.89	1.17-5.83	2.73	4.21	1.38	5.72	4.72	5.79	U/A at publishing	2.21	10.68
Reforestation	3.08	3.00	1.17-5.83	2.73	4.21	3.90	5.72	4.72	5.79	U/A at publishing	2.21	10.68
Forest Fire Fighting	2.18	8.68	25.00 [1]	2.73	-	1.28	5.72	2.15	5.79	U/A at publishing	1.39	10.68

[1] Volunteer workers.

DIVISION 'D'
MINING, QUARRY, OILWELL

MAJOR GROUP '06'
MINING INDUSTRIES

061 - Metal Mines

Gold	2.02 [1]	1.22 [2]	0.65-5.55	3.63	2.17	2.14	1.57	7.79	-	U/A at publishing	1.48	6.39
Copper	2.02 [1]	1.22 [2]	0.65-5.55	3.63	2.17	2.14	1.57	6.40	-	U/A at publishing	1.48	3.76
Nickel	2.02 [1]	1.22 [2]	0.65-5.55	3.63	2.17	2.14	1.57	4.98	-	U/A at publishing	1.48	3.76
Silver/Lead/Zinc	2.02 [1]	1.22 [2]	0.65-5.55	3.63	2.17	2.14	1.57	6.40	-	U/A at publishing	1.48	3.76
Uranium	2.02 [1]	1.22 [2]	0.65-5.55	3.63	2.17	2.14	1.57	7.79	-	U/A at publishing	1.48 [3]	3.76
Iron	2.02 [1]	1.22 [2]	0.65-5.55	3.63	1.41	2.14	1.57	6.40	-	U/A at publishing	1.48	3.76
Other Metals	2.02 [1]	1.22 [2]	0.65-5.55	3.63	2.17	2.14	1.57	6.40	-	U/A at publishing	1.48	3.76

[1] \$2.02 for underground and open pit

[2] \$1.22 if open pit, \$8.18 if underground.

[3] \$0.78 if open pit, \$1.48 if underground

WORKERS' COMPENSATION ASSESSMENT RATES - 2011

<u>INDUSTRY</u>	<u>AB</u>	<u>BC</u>	<u>MB</u>	<u>NB</u>	<u>NL</u>	<u>NT/NU</u>	<u>NS</u>	<u>ON</u>	<u>PE</u>	<u>QC</u>	<u>SK</u>	<u>YT</u>
062 - Non-metal Mines												
Asbestos	N/A	1.22 [1]	0.65-5.55	2.10	2.17	-	1.57	6.40	-	U/A at publishing		3.76
Peat	5.18	2.83	1.11-5.14	2.73	2.17	-	1.57	6.40	-	U/A at publishing	2.21	-
Gypsum	N/A	2.82	0.65-5.55	2.10	2.17	-	1.57	6.40	-	U/A at publishing		-
Potash	N/A	2.83	0.65-5.55	2.10	2.17	-	1.57	6.40	-	U/A at publishing	1.29	-
Salt	0.41	1.22	0.65-5.55	2.10	2.17	-	1.57	6.40	-	U/A at publishing	0.84	-
Other Non-metals	N/A	1.22 [1]	0.65-5.55	2.10	2.17	2.14	1.57	6.40	-	U/A at publishing	-	3.76

[1] \$1.22 if open pit, \$8.18 if underground.

063 - Coal Mines												
Open pit mining	2.02	1.34	0.65-5.55	2.10	2.17	-	2.54	6.40	-	U/A at publishing	0.78	3.76
Underground mining	2.02	8.18	0.65-5.55	2.10	2.17	-	N/A	6.40	-	U/A at publishing	1.29 [1]	3.76

[1] \$1.29 for underground softrock, \$1.48 for underground hardrock

MAJOR GROUP 07
CRUDE PETROLEUM/NAT. GAS

071 - Petroleum/Nat. Gas												
Oil and Gas Exploration	0.59	2.42	1.11-3.11	3.63	0.89	1.68	0.95	6.40	-	U/A at publishing	0.75	10.68
Oil and Gas Development	0.59	1.32	0.65-3.00	3.63	0.89	0.70	0.95	6.40	-	U/A at publishing	1.87	10.68
Seismic Exploration	3.46	2.96	1.11-3.11	3.63	0.89	1.68	0.95	6.40	-	U/A at publishing	1.87	10.68
Geophysical Exploration	0.21	2.61	1.11-3.11	3.63	0.89	1.68	0.95	6.40	-	U/A at publishing	0.75	10.68
Tar Sands Research & Develop	0.48	2.61	-	-	-	-	N/A	N/A	-	U/A at publishing		-
Tar Sands Research Labour	0.41	2.61	-	-	-	-	N/A	N/A	-	U/A at publishing		-
Oil /Gas well testing/coring	1.69	2.72	0.65-3.00	3.63	0.89	0.70	0.95	6.40	-	U/A at publishing	1.87	-
Refining used oil	0.84	1.31	0.65-2.60	3.63	0.94	-	0.80	6.40	-	U/A at publishing	0.84	10.68
Natural gas processing plants	0.59	1.32	0.37-1.85	3.63	0.94	0.70	0.80	6.40	-	U/A at publishing	0.56	10.68
Crude oil refineries	0.84	1.31	0.65-2.60	3.63	0.94	0.70	0.80	6.40	-	U/A at publishing	0.84	-
Battery operations	0.59	2.72	0.65-3.00	-	-	-	0.95	1.81	-	U/A at publishing	0.75	-

MAJOR GROUP '08'
QUARRY AND SAND PITS

081 - Stone Quarries												
Granite Quarries	2.18	2.82	2.78-3.82	2.10	5.17	3.90	2.54	6.24	-	U/A at publishing	2.21	3.76
Quarries without blasting/drilling	2.18	2.82	2.78-3.82	2.10	5.17	3.90	2.54	6.24	-	U/A at publishing	2.21	3.76
Clay Mining	2.18	2.83	2.78-3.82	2.10	5.17	3.90	2.54	6.24	-	U/A at publishing	2.21	3.76

082 - Sand and Gravel Pits												
Gravel Pits	2.18	2.82	1.58-15.24	2.10	5.17	3.90	2.54	6.24	3.69	U/A at publishing	2.21	3.76
Sand Pits	2.18	2.82	1.58-15.24	2.10	5.17	3.90	2.54	6.24	3.69	U/A at publishing	2.21	3.76

WORKERS' COMPENSATION ASSESSMENT RATES - 2011

<u>INDUSTRY</u>	<u>AB</u>	<u>BC</u>	<u>MB</u>	<u>NB</u>	<u>NL</u>	<u>NT/NU</u>	<u>NS</u>	<u>ON</u>	<u>PE</u>	<u>QC</u>	<u>SK</u>	<u>YT</u>
MAJOR GROUP '09'												
INCIDENTAL SERVICES												
091 - Petroleum Services												
Diamond Drilling	4.02 [1]	8.41	2.78-8.04	3.63	5.17	1.68	0.95	6.40	-	U/A at publishing	3.12	10.68
Directional Drilling	2.79	3.60	2.78-8.04	-	5.17	1.68	0.95	6.40	-	U/A at publishing	1.87	10.68
Rathole Drilling	4.13	2.72	2.78-8.04	-	5.17	1.68	0.95	6.40	-	U/A at publishing	1.87	10.68
Shothole Drilling	4.14	8.41	2.78-8.04	-	5.17	1.68	0.95	6.40	-	U/A at publishing	1.87	10.68
Drilling Oil/Gas Wells	2.79	2.73	0.65-3.00	3.63	0.94	1.68	0.95	6.40	5.79	U/A at publishing	3.12	10.68
Offshore Drilling	N/A	2.73	0.65-3.00	3.63	0.94	1.68	0.95	6.40	5.79	U/A at publishing	-	-
Sulfur Processing	0.62	2.82	0.65-3.00	-	-	-	0.95	6.40	-	U/A at publishing	0.56	-
Field Production Operators	0.59	1.32	0.65-3.00	-	0.94	0.70	0.95	N/A	-	U/A at publishing	0.56	10.68
Recycle Lube Oil at Drill Site	2.74	2.72	0.65-3.00	3.63	0.94	-	0.95	5.90	-	U/A at publishing	1.87	10.68
Treating Chemical Wastes	1.34	1.31	0.65-3.00	3.63	0.94	-	0.95	6.43	-	U/A at publishing	1.87	10.68
Blending Lubricating Compounds	0.65	1.31 [2]	0.65-3.00	-	0.94	-	0.95	N/A	-	U/A at publishing	0.75	10.68
Treating Liquid Propane	0.74	2.28	0.65-3.00	-	0.94	-	0.95	6.43	-	U/A at publishing	0.56	10.68
Oilwell Pumping	2.65	2.72	0.65-3.00	3.63	0.94	0.70	0.95	6.40	-	U/A at publishing	0.75	10.68
Crude Oil Hauling	4.38	5.01	0.65-3.00	-	0.94	4.48	0.95	6.43	-	U/A at publishing	1.87	10.68
Wire Line/Downhole fishing Svcs	1.69	2.72	0.65-3.00	-	0.94	0.70	0.95	3.51	-	U/A at publishing	1.87	10.68
Compressed Air/Water Equip Svc	2.65	2.72	0.65-3.00	-	0.94	2.11	0.95	2.95	-	U/A at publishing	1.87	10.68
Sump Treatment and Disposal	2.74	2.72	0.65-3.00	-	0.94	2.11	0.95	6.40	-	U/A at publishing	1.87	10.68
Pumping Water to Drilling Rigs	2.74	2.73	0.65-3.00	-	0.94	2.11	0.95	6.40	-	U/A at publishing	1.87	10.68
Perforating and logging Services	1.69	2.72	0.65-3.00	-	0.94	0.70	0.95	6.40	-	U/A at publishing	1.87	10.68
Cement/chemical/fracture treating	1.69	2.72	0.65-3.00	-	0.94	1.68	0.95	6.40	-	U/A at publishing	1.87	10.68
Shothole cementing	1.69	2.72	0.65-3.00	-	0.94	0.70	0.95	6.40	-	U/A at publishing	1.87	10.68
Hot oil treatment	2.65	2.72	0.65-3.00	-	0.94	0.70	0.95	6.40	-	U/A at publishing	0.75	10.68
Liquid Waste Disposal	2.74	7.37	0.65-3.00	3.63	0.94	2.11	0.95	6.43	-	U/A at publishing	1.87	10.68
Vacuum Removal of Waste	2.74	2.72	0.65-3.00	3.63	0.94	2.11	0.95	6.43	-	U/A at publishing	1.87	10.68
Oil/Gas well Blowout Control	2.79	2.72	0.65-3.00	-	0.94	1.68	0.95	6.40	-	U/A at publishing	1.87	10.68
Levelling Drilling Rigs	2.79	2.73	0.65-3.00	-	0.94	1.68	0.95	6.40	-	U/A at publishing	1.87	10.68
Mud Service	0.32	2.72	0.65-3.00	-	0.94	1.68	0.95	6.40	-	U/A at publishing	0.75	10.68
Pumpjack and Meter Service	1.80	2.72	0.65-3.00	-	0.94	0.70	0.95	6.40	-	U/A at publishing	0.75	10.68
Instrumentation Work	1.72	2.72	0.65-3.00	-	0.94	2.67	0.95	6.40	-	U/A at publishing	0.75	10.68
Dewaxing flowlines/tubing	0.48	2.72	0.65-3.00	-	0.94	2.67	0.95	6.40	-	U/A at publishing	0.75	10.68
Cathodic Protection Service	0.97	2.72	0.65-3.00	-	0.94	2.67	0.95	6.40	-	U/A at publishing	0.75	10.68
Well servicing with rigs	2.03	2.72	0.65-3.00	-	0.94	1.68	0.95	6.40	-	U/A at publishing	2.20	10.68
Well servicing without rigs	1.80	2.72	0.65-3.00	-	0.94	1.68	0.95	6.40	-	U/A at publishing	1.87	10.68
Operating power swivels/tongs	2.81	2.72	0.65-3.00	-	0.94	1.68	0.95	6.40	-	U/A at publishing	2.20	10.68
Oil/Gas well casing crews	2.81	2.72	0.65-3.00	-	0.94	1.68	0.95	6.40	-	U/A at publishing	2.20	10.68
Install Blowout Preventers	2.81	2.72	0.65-3.00	-	0.94	1.68	0.95	6.40	-	U/A at publishing	2.20	10.68
Clean pipe threat at well site	2.81	2.72	0.65-3.00	-	0.94	1.68	0.95	6.40	-	U/A at publishing	2.20	10.68
Drill stem testing	1.69	2.72	0.65-3.00	-	0.94	1.68	0.95	6.40	-	U/A at publishing	1.87	10.68
Service Christmas Trees	1.69	2.72	0.65-3.00	-	0.94	1.68	0.95	N/A	-	U/A at publishing	1.87	10.68
Monitor/Control Power Tongs	2.81	2.72	0.65-3.00	-	0.94	1.68	0.95	N/A	-	U/A at publishing	2.20	10.68
Oilfield salvage/reclaiming	2.18	2.72	0.65-3.00	-	0.94	3.90	0.95	6.40	-	U/A at publishing	1.87	10.68
Site preparation/maintenance	1.80	3.62	0.65-3.00	-	0.94	3.90	0.95	6.40	-	U/A at publishing	1.87	10.68
Rent fire trucks with operator	1.04	2.72	0.65-3.16	-	0.94	-	0.95	2.15	-	U/A at publishing	1.87	10.68

[1] diamond bit drilling - deep core drilling

[2] \$1.31 for natural lubricants, \$2.43 for synthetic lubricants

WORKERS' COMPENSATION ASSESSMENT RATES - 2011

INDUSTRY	AB	BC	MB	NB	NL	NT/NU	NS	ON	PE	QC	SK	YT
092 - Mining Services												
Logging Coal/Mineral test hole	0.21	2.61	1.11-3.11	3.63	5.17	-	0.95	6.40	-	U/A at publishing	0.78	3.76
Prospecting for Minerals	3.46	2.42	1.11-3.11	3.63	2.17	5.16	0.95	6.40	-	U/A at publishing	1.29 [3]	3.76
Sinking Underground Shafts	2.02	8.18	2.73-4.81	3.63	5.17	5.16	0.95	6.40	-	U/A at publishing	1.29 [3]	3.76
Line Cutting/Slashing	2.18	3.62	2.73-4.81	-	2.17	3.90	0.95	6.40	-	U/A at publishing	1.48	6.39
Blasting	2.18	8.41	1.24-10.15	3.63	3.59	5.16	0.95	6.40	-	U/A at publishing	1.29 [3]	4.96
Cement work in mine shafts	N/A	7.19	2.73-4.81	3.63	-	5.16	0.95	6.40	-	U/A at publishing	1.29 [3]	3.76
Install freezing units with mining	N/A	2.01	2.73-4.81	3.63	-	5.16	0.95	6.40	-	U/A at publishing	1.29 [3]	3.76
Geological Surveys	0.21 *	2.61	1.11-3.11	3.63	2.17	5.16	0.95	6.40	-	U/A at publishing	1.29 [3]	3.76
Crosscutting/Drifting	N/A	2.61	2.73-4.81	3.63	5.17	5.16	0.95	6.40	-	U/A at publishing	1.29 [3]	3.76
Contract operation of a mine	N/A [1]	1.22 [2]	0.65-5.55	3.63	2.17	2.14	0.95	6.40	-	U/A at publishing	1.29 [3]	3.76

[1] \$2.02 for underground and open pit

[2] \$1.22 if open pit, \$8.18 if underground.

[3] \$1.29 for underground softrock & \$1.48 for underground hardrock

DIVISION 'E'
MANUFACTURING

MAJOR GROUP '10'
FOOD INDUSTRIES

Abattoirs and Meat Packing	4.67	2.26	1.01-7.80	4.34	8.68	8.41	9.53	4.46	1.62	U/A at publishing	4.07	1.83
Animal Oil/Shortening	N/A	2.76	1.01-7.80	4.34	4.39	-	9.53	4.46	1.62	U/A at publishing	-	-
Meat Wastes/Animal Food	4.67	2.26	1.01-7.80	4.34	8.68	-	9.53	4.46	1.62	U/A at publishing	1.35	1.83
Poultry Packing Plants	4.67	3.26	1.85-6.79	5.53	8.68	8.41	10.15	3.35	1.62	U/A at publishing	4.07	-
Fish Canning and Processing	4.67	2.89	1.85-8.26	4.11	3.63	8.41	3.73	4.46	4.52	U/A at publishing	4.07	-
Can/Pkg Fruits and Vegetables	2.08	2.26	1.85-8.26	2.73	4.39	-	5.80	2.57	1.62	U/A at publishing	1.35	-
Frozen Fruits and Vegetables	2.08	2.76	1.85-8.26	2.73	4.39	-	5.80	2.57	1.62	U/A at publishing	1.35	1.83
Dairy Products	2.15	4.38	0.65-2.67	3.17	5.63	-	4.83	2.17	4.52	U/A at publishing	2.58	-
Cereal Grain Milling	1.40	1.16	1.11-3.34	3.17	4.39	-	1.40	1.62	1.62	U/A at publishing	2.73	-
Flour Mill	1.40	1.16	1.11-3.34	3.17	4.39	-	1.40	1.62	1.62	U/A at publishing	2.73	-
Prepared Cereals	1.40	3.23	1.11-3.34	3.17	4.39	-	1.40	1.62	1.62	U/A at publishing	2.73	-
Feed Industry	1.38	2.56	1.11-3.34	3.17	4.39	8.41	3.82	1.62	1.62	U/A at publishing	2.73	1.83
Vegetable Oil Mills	2.19	2.76	1.85	3.17	4.39	-	1.40	1.62	1.62	U/A at publishing	1.35	-
Biscuits	2.08	3.23	1.85-8.13	3.17	4.39	-	3.25	2.68	1.62	U/A at publishing	1.35	-
Bread and Bakery	2.08	3.23	1.85-8.13	3.17	4.39	1.75	3.25	3.83	1.62	U/A at publishing	1.35	1.83
Cane and Sugar Beet	2.19	1.57	-	3.17	4.39	-	1.40	1.62	-	U/A at publishing	1.35	-
Chewing Gum	2.04	1.99	1.85-8.26	3.17	4.39	-	1.40	1.73	-	U/A at publishing	1.35	-
Sugar/Chocolate Confectionary	2.04	1.99	1.85-8.26	3.17	4.39	1.75	1.40	1.73	-	U/A at publishing	1.35	-
Tea and Coffee	2.04	1.57	1.85-8.26	3.17	4.39	1.75	1.40	1.62	-	U/A at publishing	1.35	-
Dry Pasta Products	2.08	3.23	1.85-8.26	3.17	4.39	-	1.40	2.68	1.62	U/A at publishing	1.35	-
Potato Chip/Popcorn	2.04	3.23	1.85-8.26	3.17	4.39	-	1.40	2.68	1.62	U/A at publishing	1.35	-
Malt	1.42	2.76	4.72	3.17	4.39	-	1.40	1.49	-	U/A at publishing	1.35	-
Yeast/Condiments	2.04	2.76	1.85-8.26	3.17	4.39	-	1.40	2.68	-	U/A at publishing	1.35	-
Spices	2.04	1.57	1.85-8.26	3.17	4.39	-	1.40	2.68	-	U/A at publishing	1.35	-

WORKERS' COMPENSATION ASSESSMENT RATES - 2011

INDUSTRY	AB	BC	MB	NB	NL	NT/NU	NS	ON	PE	QC	SK	YT
MAJOR GROUP '11'												
BEVERAGE INDUSTRIES												
Water/Juice	3.03	2.59	1.85-8.26	3.17	4.39	1.84	5.80	3.43	1.62	U/A at publishing	2.58	1.83
Soft Drinks	3.03	2.59	0.67-2.84	3.17	4.39	1.84	5.80	3.43	1.62	U/A at publishing	2.58	1.83
Beer	1.30	2.49	0.37-1.31	1.19	1.80	-	1.72	3.43	1.62	U/A at publishing	1.35	1.83
Distillery	1.28	2.49	0.37-1.31	1.19	1.80	-	1.72	1.49	1.62	U/A at publishing	1.35	1.83
Wine	1.28	1.73	0.37-1.31	1.19	1.80	-	1.72	1.49	1.62	U/A at publishing	1.35	1.83
Cider	1.28	2.49	0.37-1.31	1.19	1.80	-	1.72	1.49	1.62	U/A at publishing	1.35	1.83
MAJOR GROUP '12'												
TOBACCO INDUSTRY												
Tobacco Products	N/A	1.57	-	1.19	1.80	-	N/A	1.62	1.62	U/A at publishing	0.56	-
MAJOR GROUP '15'												
RUBBER PRODUCTS												
Tires and Treads	2.26	2.74	1.11-3.33	6.65	4.36	-	3.09	3.95	2.49	U/A at publishing	1.92	-
Adhesive Tape	N/A	2.49	0.37-1.85		4.36	-	3.09	3.95	1.55	U/A at publishing		-
Rug Underlays and Mats	2.26	1.88	1.11-5.55	6.65	4.36	-	3.09	3.95	1.55	U/A at publishing		-
Industrial Rubber Parts	2.26	1.88	1.11-5.55	6.65	4.36	-	3.09	3.95	1.55	U/A at publishing	2.73	-
Rubber Belts/Hose	2.26	6.53	1.11-3.33	6.65	4.36	-	3.09	3.95	2.49	U/A at publishing	2.73	-
Rubber Stamps	0.43	0.37	0.37-1.85	6.65	4.36	-	3.09	3.95	2.49	U/A at publishing	1.16	-
Small Rubber Articles	0.43	1.88	1.11-5.55	6.65	4.36	-	3.09	3.95	2.49	U/A at publishing	1.16	-
MAJOR GROUP '16'												
PLASTIC PRODUCTS												
Foam/Extended Plastics	1.99	2.34	1.11-5.55	5.53	4.36	-	3.25	2.79	2.49	U/A at publishing	2.73	-
Pipes and Pipe Fittings	1.99	1.04	1.11-5.55	5.53	4.36	-	3.25	3.09	2.49	U/A at publishing	2.73	-
Plastic Film and Sheeting	1.99	3.17	0.57-3.35	5.53	4.36	-	3.25	2.35	2.49	U/A at publishing	2.73	-
Plastic Bags	1.99	3.17	1.11-5.55	6.65	4.36	-	2.68	3.09	2.49	U/A at publishing	2.73	-
Stratified/Reinforced Plastics	3.09	2.47	0.57-3.35	5.53	4.36	-	3.25	3.09	2.49	U/A at publishing	2.73	-
Packaging in Plastic	0.43	1.87	1.85-8.26	5.53	4.36	-	3.25	3.09	2.49	U/A at publishing	2.73	-
Mfg. by Moulding/Extruding	1.99	1.34 [1]	0.57-3.35	5.53	4.36	-	3.25	3.09	2.49	U/A at publishing	2.73	-
Mfg. by Chemical Reaction	1.99	1.26	0.57-3.35	5.53	4.36	-	3.25	3.09	2.49	U/A at publishing	2.73	-
Plastic and Synthetic Resins	1.99	2.43	0.57-3.35	5.53	4.36	-	1.57	3.09	2.49	U/A at publishing	2.73	-
Automotive Parts/Accessories	1.99	2.47	1.11-3.33	5.53	4.36	-	3.25	3.09	2.49	U/A at publishing	2.73	-
Other Plastic Products	1.99	1.88	0.57-3.35	5.53	4.36	-	3.25	3.09	2.49	U/A at publishing	0.66	-
[1] \$1.34 blow moulding, \$1.26 thermoforming, \$1.04 profile extrusion												
MAJOR GROUP '17'												
LEATHER PRODUCTS												
Tanneries	4.67	1.55	-	2.44	13.13	8.41	4.41	3.55	1.62	U/A at publishing	2.73	4.96
Footwear	4.67	1.55	0.65-1.46	2.44	13.13	-	4.41	3.55	1.62	U/A at publishing	0.66	1.83
Shoe Repair	4.67	1.55	0.65-1.46	2.44	13.13	1.75	1.57	3.12	1.62	U/A at publishing	0.66	1.83
Luggage	4.67	1.55	0.65-1.46	2.44	13.13	-	4.59	3.55	1.62	U/A at publishing	1.16	-
Handbags/Purses	4.67	1.55	0.65-1.46	2.44	13.13	1.75	4.59	3.55	1.62	U/A at publishing	2.73	-
Treating Hides and Pelts	4.67	1.55	4.63	2.44	13.13	8.41	4.59	3.55	1.62	U/A at publishing	2.73	4.96
Other Leather Goods	4.67	1.55	0.65-1.46	2.44	13.13	1.75	4.59	3.55	1.62	U/A at publishing	2.73	1.83

WORKERS' COMPENSATION ASSESSMENT RATES - 2011

INDUSTRY	AB	BC	MB	NB	NL	NT/NU	NS	ON	PE	QC	SK	YT
MAJOR GROUP '18'												
PRIMARY TEXTILES												
Manmade Fibres and Yarns	N/A	1.55	0.65	4.66	1.80	-	4.41	2.32	1.62	U/A at publishing	2.73	-
Spun Yarn	N/A	1.55	0.65	4.66	1.80	-	4.41	3.55	1.62	U/A at publishing	2.73	-
Weaving Textiles	N/A	1.55	0.65	2.44	1.80	-	4.41	3.55	1.62	U/A at publishing	1.16	-
Recycling Textile Waste	2.87	1.55	0.65	2.44	-	-	4.41	5.90	1.62	U/A at publishing	-	-
Preparing Cotton wool/flock	N/A	1.55	0.65	2.44	1.80	-	4.41	3.55	1.62	U/A at publishing	1.16	-
Mfg. Knitted Fabrics	N/A	1.55	0.65	2.44	1.80	1.75	4.41	3.55	1.62	U/A at publishing	1.16	-
MAJOR GROUP '19'												
TEXTILE PRODUCTS												
Carpets	0.75	1.55	0.65	2.44	1.80	-	3.14	3.55	1.62	U/A at publishing	2.73	-
Zipper, Umbrellas, etc.	N/A	0.77	0.65	2.44	1.80	-	4.41	2.32	1.62	U/A at publishing	-	-
Finishing Textiles	N/A	1.55	0.65	2.44	1.80	-	4.41	3.55	1.62	U/A at publishing	-	-
Steamshrinking Fabrics	N/A	1.55	0.65	2.44	1.80	-	4.41	3.55	1.62	U/A at publishing	-	-
Thread	N/A	1.55	0.65	2.44	1.80	-	4.41	3.55	1.62	U/A at publishing	-	-
Blankets	0.77	0.52	0.65	2.44	1.80	-	4.41	3.55	1.62	U/A at publishing	1.16	-
Awnings/Canvas	1.41	0.77	0.65-1.57	2.44	1.80	1.75	4.41	3.55	1.62	U/A at publishing	1.16	1.83
Tents	1.41	0.77	0.65-1.57	2.44	1.80	1.75	4.41	3.55	1.62	U/A at publishing	1.16	1.83
Draperies	0.77	0.52	0.65-1.57	2.44	1.80	1.75	4.41	3.55	1.62	U/A at publishing	1.91	1.83
Rope and Twine	0.75	1.55	0.65	2.44	1.80	-	4.41	3.55	1.62	U/A at publishing	2.73	-
Mattresses	2.78	7.01	1.85-5.41	2.44	5.01	-	3.25	3.99	1.62	U/A at publishing	1.91	-
MAJOR GROUP '24'												
CLOTHING INDUSTRIES												
Clothing and Accessories	0.75	0.52	0.65-2.94	2.44	1.80	1.75	4.41	2.32	1.62	U/A at publishing	1.16	1.83
Knitting Clothing	0.75	0.52	0.65-2.94	2.44	1.80	1.75	4.41	2.32	1.62	U/A at publishing	1.16	1.83
Ladies underwear/swimsuits	0.75	0.52	0.65-2.94	2.44	1.80	-	4.41	2.32	1.62	U/A at publishing	1.16	1.83
MAJOR GROUP '25'												
WOOD INDUSTRIES												
251 - Sawmill												
Sawmill	2.58	3.11	4.63-9.65	6.11	10.19	3.92	5.27	8.42	5.79	U/A at publishing	2.73	10.68
Sawmill with Forestry	2.58	3.11	4.63-9.65	6.11	10.19	3.92	5.27	8.42	5.79	U/A at publishing	2.73	10.68
Sawmill without Forestry	2.58	3.11	4.63-9.65	6.11	10.19	3.92	5.27	8.42	5.79	U/A at publishing	2.73	10.68
Planing Mill	2.58	2.42	4.63-9.65	6.11	10.19	3.92	5.27	8.42	5.79	U/A at publishing	2.73	10.68
Shingle and Shake Mill	2.58	10.96	4.63-9.65	6.65	10.19	3.92	5.27	8.42	5.79	U/A at publishing	2.73	-
Lath Mill	2.58	6.71	4.63-9.65	6.11	10.19	3.92	5.27	8.42	5.79	U/A at publishing	-	-
Particle and Waferboard	1.33	2.77	0.37-3.07	1.19	5.01	-	4.23	5.14	5.79	U/A at publishing	2.73	-
Chipboard, etc.	1.33	2.04	0.37-3.07	1.19	5.01	-	4.23	5.14	5.79	U/A at publishing	2.73	-
252 - Veneer and Plywood												
Plywood and Veneer	1.33	2.76	1.11-3.21	6.65	10.19	-	5.27	5.14	5.79	U/A at publishing	2.73	-

*=Coverage by application (voluntary industry). x=includes both compulsory and voluntary industries. '-=Industry not currently operating within the jurisdiction. SI=Self-insured. NC=not covered/excluded

WORKERS' COMPENSATION ASSESSMENT RATES - 2011

<u>INDUSTRY</u>	<u>AB</u>	<u>BC</u>	<u>MB</u>	<u>NB</u>	<u>NL</u>	<u>NT/NU</u>	<u>NS</u>	<u>ON</u>	<u>PE</u>	<u>QC</u>	<u>SK</u>	<u>YT</u>
254 - Sash and Door												
Sash and Door Factories	2.34	2.76	0.83-5.14	6.65	5.01	3.92	4.23	3.41	3.69	U/A at publishing	2.33	1.86
Prefabricated Buildings	2.78	2.48	2.77-14.57	3.63	5.01	3.92	9.53	5.33	3.69	U/A at publishing	2.33	8.55
Roof Trusses, Frames	2.78	3.78	1.11-3.21	3.63	5.01	3.92	4.23	5.33	3.69	U/A at publishing	2.33	8.55
Cabinets	2.78	2.84	0.76-5.55	4.34	5.01	3.92	4.23	3.98	3.69	U/A at publishing	2.33	1.86
256 - Box and Pallets												
Boxes/Pallets with Sawmills	2.58	6.71	2.78-11.81	6.65	1.80	3.92	4.23	6.83	5.79	U/A at publishing	2.33	10.68
Boxes/Pallets without Sawmills	2.78	6.71	2.78-11.81	6.65	1.80	3.92	4.23	3.55	2.49	U/A at publishing	2.33	10.68
Boxes and Pallets	2.78	6.71	2.78-11.81	6.65	1.80	3.92	4.23	6.83	2.49	U/A at publishing	2.33	10.68
258 - Coffin and Casket												
Coffins and Caskets	1.08	3.06	2.78-11.81	2.10	5.01	3.92	4.23	4.12	2.49	U/A at publishing	1.91	-
259 - Other												
Beams and Posts	2.78	2.76	1.11-3.21	6.65	5.01	3.92	4.23	5.33	2.49	U/A at publishing	2.73	8.55
Boats	2.78	2.84	0.61-4.82	6.65	4.21	3.92	7.96	5.33	2.49	U/A at publishing	2.73	8.55
Canoes	2.78	2.84	0.61-4.82	2.10	4.21	3.92	7.96	5.33	2.49	U/A at publishing	2.73	8.55
Wood Drying	N/A	3.06	1.11-3.21	6.65	10.19	3.92	5.27	8.42	2.49	U/A at publishing		-
Treating Wood	2.58	2.20	2.78-11.81	3.63	5.23	-	4.23	5.14 *	2.49	U/A at publishing	2.73	-
Wood Panels	2.78	2.98	1.11-3.21	6.65	5.01	-	4.23	5.14	2.49	U/A at publishing	2.73	-
Cooperage	N/A	3.06	0.83-5.14	6.65	5.01	3.92	4.23	5.33	2.49	U/A at publishing	2.33	-
MAJOR GROUP '26'												
FURNITURE & FIXTURES												
Metal Furniture/Fixtures	2.09	3.13	0.76-5.55	4.34	5.01	-	3.25	2.24	4.52	U/A at publishing	2.33	8.55
Wrought Iron Furniture	2.21	3.13	0.61-4.82	4.34	5.01	-	3.25	2.24	4.52	U/A at publishing	2.33	8.55
Wooden Furniture	2.78	3.06	0.76-5.55	4.34	5.01	3.92	3.25	4.12	2.49	U/A at publishing	2.73	8.55
Custom Built Wood Furniture	2.78	2.84	0.76-5.55	4.34	5.01	3.92	3.25	4.12	2.49	U/A at publishing	2.73	4.96
Upholstered Furniture	2.78	3.06	0.76-5.55	4.34	5.01	3.92	3.25	3.20	1.11	U/A at publishing	1.91	4.96
Upholstering	2.78	3.06	0.76-5.55	4.34	5.01	1.75	3.25	3.20	1.11	U/A at publishing	1.91	4.96
Wood Furniture for Electronic Eq	2.78	3.06	0.76-5.55	4.34	5.01	3.92	3.25	4.12	2.49	U/A at publishing	2.73	4.96
Mass Assembly of Furniture	2.78 [1]	3.06	0.76-5.55	4.34	5.01	-	3.25	4.12	2.49	U/A at publishing	2.73	4.96
Mass Production of Furniture	2.78 [1]	3.06	0.76-5.55	4.34	5.01	-	3.25	4.12	2.49	U/A at publishing	2.73	4.96
Furniture Repair	N/A	3.06	0.76-5.55	4.34	2.43	3.92	3.25	3.20	1.11	U/A at publishing	1.91	4.96
Mfg. Mattresses/Bed Springs	2.78	7.01	1.85-5.41	4.34	5.01	-	3.25	3.99	4.52	U/A at publishing	1.91	-
Mfg. Musical Instrument Cases	1.08	3.06	0.14-0.71	4.34	1.58	-	3.25	3.55	4.52	U/A at publishing	1.91	-
Mfg. Wooden Venetians	N/A	3.06	0.76-5.55	4.34	5.01	-	3.25	2.04	2.49	U/A at publishing	2.33	-

[1] wooden

WORKERS' COMPENSATION ASSESSMENT RATES - 2011

<u>INDUSTRY</u>	<u>AB</u>	<u>BC</u>	<u>MB</u>	<u>NB</u>	<u>NL</u>	<u>NT/NU</u>	<u>NS</u>	<u>ON</u>	<u>PE</u>	<u>QC</u>	<u>SK</u>	<u>YT</u>
MAJOR GROUP '27'												
PAPER PRODUCTS, ETC.												
271-Pulp and Paper Industry												
Pulp and Paper Mill	1.25	1.88	2.14-2.63	1.19	1.29	-	1.40	2.80	5.79	U/A at publishing	0.84	-
Wood Pulp	1.25	1.69	2.14-2.63	1.19	1.29	-	1.40	2.80	5.79	U/A at publishing	0.84	-
Paperboard	1.25	1.15	0.37-3.07	1.19	1.29	-	3.18	2.80	5.79	U/A at publishing	2.73	-
Pulpwood Logs - Conventional	1.25	1.88	7.40-24.98	1.19	0.89 [1]	-	1.40	2.80	5.79	U/A at publishing	2.21	-
Pulpwood Logs - Mechanical	1.25	1.88	1.85-9.25	1.19	0.89 [1]	-	1.40	2.80	5.79	U/A at publishing	2.21	-
Straw Matting	1.33	1.55	2.14-2.63	1.19	-	-	3.18	2.80	5.79	U/A at publishing	-	-
Acoustic Tiles	N/A	1.69	2.14-2.63	1.19	-	-	3.18	2.80	5.79	U/A at publishing	2.73	-
Felt Sheathing	N/A	1.88	2.14-2.63	1.19	1.29	-	0.80	2.80	5.79	U/A at publishing	-	-
Wood Fibre Insulation Boards	1.33	1.69	0.37-3.07	1.19	1.29	-	3.18	2.80	5.79	U/A at publishing	2.73	-
Cardboard from Wood Products	1.33	1.21	0.65-5.55	1.19	1.29	-	3.18	3.10	5.79	U/A at publishing	2.73	-
Cardboard from Paper	1.54	1.21	0.65-5.55	1.19	1.29	-	3.18	3.10	5.79	U/A at publishing	2.73	-
Newsprint	1.25	1.88	2.14-2.63	1.19	1.29	-	3.18	2.80	5.79	U/A at publishing	0.84	-
[1] per cubic metre wood cut.												
272 - Asphalt Roofing												
Asphalt Roofing	2.26	1.88	0.37-3.07	0.81	1.29	-	0.80	1.13	3.69	U/A at publishing	2.33	8.55
273 - Paper Box and Bag												
Corrugated Cardboard Boxes	1.54	1.21	0.65-5.55	2.44	1.29	-	3.18	3.10	1.62	U/A at publishing	2.73	-
Paper Bags	1.54	1.15	0.65-5.55	1.19	1.29	-	3.18	3.10	1.62	U/A at publishing	2.73	-
Poly Bags	1.99	1.15	0.57-3.35	5.53	4.36	-	3.18	3.09	1.62	U/A at publishing	-	-
274 - Other												
Photocopier Cleaning Cloth	N/A	0.52	-	-	-	-	3.18	3.55	1.62	U/A at publishing	-	-
Paperglazing/Waxing, etc.	0.43	1.15	0.65-5.55	-	-	-	3.18	3.05	1.62	U/A at publishing	-	-
Prepare Artificial Abrasives	N/A	1.88	-	-	-	-	3.18	4.34	1.62	U/A at publishing	2.73	-
Forest Conservation	0.21 *	2.50	1.17-5.83	2.73	-	-	3.18	8.42 *	5.79	U/A at publishing	1.64	-
Paper Salvage/Recycling	2.87	1.69	1.11-3.06	4.34	1.48	-	3.18	5.90	2.57	U/A at publishing	2.73	-
Stationery and Envelopes	0.79	1.15	0.65-5.55	1.19	1.29	-	3.18	3.05	1.62	U/A at publishing	2.73	-
Cellulose Insulation	2.22	1.69	-	1.09	1.29	-	3.18	3.05	1.62	U/A at publishing	2.73	-
Tar Paper	2.26	1.88	0.37-3.07	-	-	-	3.18	1.13	1.62	U/A at publishing	2.73	-
Other Paper Products	0.43	1.15	0.65-5.55	1.19	1.29	-	3.18	3.05	1.62	U/A at publishing	2.73	-

WORKERS' COMPENSATION ASSESSMENT RATES - 2011

<u>INDUSTRY</u>	<u>AB</u>	<u>BC</u>	<u>MB</u>	<u>NB</u>	<u>NL</u>	<u>NT/NU</u>	<u>NS</u>	<u>ON</u>	<u>PE</u>	<u>QC</u>	<u>SK</u>	<u>YT</u>	
MAJOR GROUP '28'													
PRINTING AND PUBLISHING													
Printing	0.81	1.15	0.37-1.85	1.19	1.57	1.75	1.57	1.68	1.62	U/A at publishing	1.16	0.90	
Silkscreen Printing	1.06	0.52	0.37-1.85	1.19	1.57	1.75	1.57	1.68	1.62	U/A at publishing	1.16	0.90	
Metal Typesetting	0.81	1.15	0.37-1.85	1.19	1.57	0.56	1.57	1.68	1.62	U/A at publishing	1.16	0.90	
Stereotyping	N/A	1.15	0.37-1.85	-	-	0.56	1.57	1.68	1.62	U/A at publishing	1.16	0.90	
Printing/Publishing Newspaper	0.81	0.58	0.37-1.85	1.19	1.57	0.56	0.60	0.54	1.62	U/A at publishing	1.16	0.90	
Publishing with Printing	0.81	x	0.58	0.37-1.85	1.19	1.57	0.56	0.60	0.54	1.62	U/A at publishing	1.16	0.90
Publishing without Printing	0.81	*	0.15	0.14-0.46	*	1.19	1.57	0.56	0.60	1.62	U/A at publishing	0.66	0.90
Engraving	0.43	0.41	0.37-1.85	1.19	1.57	1.75	1.57	1.68	1.62	U/A at publishing	0.66	0.90	
Lithography	0.81	1.15	0.37-1.85	1.19	1.57	1.75	1.57	1.68	1.62	U/A at publishing	1.16	0.90	
Graphic Art	0.21	*	0.15	0.37-1.85	1.19	1.57	1.75	1.57	1.05	1.62	U/A at publishing	0.66	0.90
Embossing	N/A	0.41	0.37-1.85	1.19	1.57	1.75	1.57	1.68	1.62	U/A at publishing	1.16	0.90	
Bookbinding	0.81	1.87	0.37-1.85	1.19	1.57	1.75	1.57	1.68	1.62	U/A at publishing	0.66	0.90	
Mfg. Printing Plates	0.81	1.44	0.65-3.00	1.19	1.57	1.75	1.57	1.68	1.62	U/A at publishing		0.90	
Developing Films	0.79	x	0.15	0.14-1.24	1.19	1.57	0.56	1.57	1.05	1.62	U/A at publishing	0.66	0.90
Photographic Reproduction	0.79	x	0.15	0.37-1.85	1.19	1.57	0.56	1.57	1.05	1.62	U/A at publishing	0.66	0.90
Phototype Setting	0.79	x	0.15	0.37-1.85	1.19	1.57	0.56	1.57	1.68	1.62	U/A at publishing	1.16	0.90
Photoengraving	0.79	x	0.15	0.37-1.85	1.19	1.57	0.56	1.57	1.68	1.62	U/A at publishing	0.66	0.90
Mapmaking	0.20	0.15	0.37-1.85	1.19	1.57	0.56	0.60	0.38	1.62	U/A at publishing		0.90	
Microfilming	0.79	x	0.15	0.37-1.85	1.19	1.57	0.56	0.60	0.38	1.62	U/A at publishing		0.90

MAJOR GROUP '29'

PRIMARY METALS

291 - Primary Steel

Ferro Alloys	N/A	4.31	1.85-7.61	4.34	3.50	-	4.41	4.11	4.52	U/A at publishing		-
Steel Foundries	5.93	4.31	1.85-7.61	4.34	3.50	-	4.41	4.11	4.52	U/A at publishing	1.29	-
Steel Mfg, Rolling and Forging	2.13	4.31	1.13	4.34	3.50	-	4.41	2.51	4.52	U/A at publishing	1.29	-

292 - Steel Pipe and Tubing

Steel Pipe and Tubing	1.69	3.00	1.85-7.61	4.34	3.50	-	4.41	2.51	4.52	U/A at publishing	2.33	-
-----------------------	------	------	-----------	------	------	---	------	------	------	-------------------	------	---

294 - Iron

Titanium Slag and Pig Iron	5.93	4.31	1.85-7.61	4.34	3.50	-	4.41	2.51	4.52	U/A at publishing	1.29	-
Iron Foundry	5.93	4.31	1.85-7.61	4.34	3.50	-	4.41	4.11	4.52	U/A at publishing	1.29	-
Iron Castings	5.93	4.31	1.85-7.61	4.34	3.50	-	4.41	4.11	4.52	U/A at publishing	1.29	-

295 - Metal Smelting/Refining

Mfg. Aluminum	3.15	2.20	-	4.34	3.50	-	4.41	3.44	-	U/A at publishing	2.73	-
Aluminum Smelter	N/A	2.20	-	4.34	3.50	-	4.41	3.44	-	U/A at publishing		-
Processing Copper/Zinc	3.15	2.20	0.65-5.55	4.34	3.50	-	4.41	3.44	-	U/A at publishing		-

296 - Aluminum Refining

Aluminum Alloy Rolling	N/A	2.20	1.54-9.25	4.34	3.50	-	4.41	3.44	-	U/A at publishing	3.13	-
Extruding, Anodizing Aluminum	1.99	2.20	1.54-9.25	4.34	3.50	-	4.41	3.44	-	U/A at publishing	3.13	-

*=Coverage by application (voluntary industry). x=includes both compulsory and voluntary industries. '-=Industry not currently operating within the jurisdiction. SI=Self-insured. NC=not covered/excluded

WORKERS' COMPENSATION ASSESSMENT RATES - 2011

INDUSTRY	AB	BC	MB	NB	NL	NT/NU	NS	ON	PE	QC	SK	YT
299 - Other												
Lead casting, extruding, etc.	3.15	2.10	1.85-7.61	4.34	3.50	-	4.41	3.44	-	U/A at publishing	-	-
Nonferrous metal Casting	3.15	2.10	1.85-7.61	4.34	3.50	-	4.41	3.44	-	U/A at publishing	-	-
Other Foundries	3.15	4.31	1.85-7.61	4.34	3.50	-	4.41	2.51	-	U/A at publishing	-	-
Stress Relieving Metal	2.09	2.10	1.85-7.61	4.34	-	-	4.41	2.51	-	U/A at publishing	-	-
Heat Treating Plants	2.09	2.37	1.85-7.61	4.34	4.36	-	4.41	3.52	-	U/A at publishing	-	-
Metal Stamping, Pressing, Coating	N/A	4.32	1.85-7.61	4.34	4.36	-	4.41	4.51	-	U/A at publishing	-	-
MAJOR GROUP '30'												
FABRICATED METALS												
301-Boiler/Heat Exchanger												
High Pressure Boilers	2.21	3.00	1.54-9.25	6.65	4.36	-	4.41	2.35	4.52	U/A at publishing	3.13	-
Heat Exchangers	2.21	2.95	1.54-9.25	6.65	4.36	-	4.41	2.35	4.52	U/A at publishing	3.13	-
302 - Fabricated Structures												
Metal Structural Components	2.21	3.44	1.54-9.25	4.34	4.36	1.52	4.41	4.51	4.52	U/A at publishing	3.13	4.96
Steel Fabrication	2.21	3.44	1.54-9.25	4.34	4.36	-	4.41	4.51	4.52	U/A at publishing	3.13	4.96
Metal Drums/Tanks	2.21	3.44	1.54-9.25	6.65	4.36	1.52	4.41	4.51	4.52	U/A at publishing	3.13	4.96
Metal Greenhouses	2.21	2.49	1.54-9.25	3.63	4.36	-	4.41	4.51	4.52	U/A at publishing	2.33	4.96
Prefabricated Metal Buildings	2.21	2.48	1.54-9.25	3.63	4.36	-	4.41	4.51	4.52	U/A at publishing	2.33	4.96
Prefabricated Metal Portables	2.21	2.48	1.54-9.25	3.63	4.36	-	4.41		4.52	U/A at publishing	2.33	4.96
303 - Ornamental Products												
Metal Doors/Windows	2.21	2.49	0.83-5.14	3.63	4.36	-	3.25	3.41	4.52	U/A at publishing	2.73	4.96
Overhead Steel Doors	2.21	3.23	2.92-11.70	3.63	4.36	-	3.25	3.41	4.52	U/A at publishing	2.33	4.96
Metal Awnings	2.34	0.77	0.61-4.82	3.63	4.36	-	4.41	3.44	4.52	U/A at publishing	2.73	4.96
Ornamental Products	2.21	1.44	0.61-4.82	3.63	4.36	1.52	3.25	4.51	4.52	U/A at publishing	2.33	4.96
304 - Stamp/Press/Coat												
Electrolytic/Chemical Plating	1.32	4.32	0.65-3.00	3.63	4.36	-	4.41	4.01	4.52	U/A at publishing	-	-
Paint/Dye/Coat Metals	1.32	4.32	0.61-4.82	3.63	4.36	-	4.41	4.01	4.52	U/A at publishing	-	-
Surface Metals by Impregnation	1.32	4.32	0.61-4.82	3.63	4.36	-	4.41	4.01	4.52	U/A at publishing	-	-
Stamping Gaskets	1.68	1.55	0.61-4.82	3.63	4.36	-	4.41	3.52	4.52	U/A at publishing	-	-
Metal Enamelling	1.32	4.32	0.61-4.82	3.63	4.36	-	4.41	4.01	4.52	U/A at publishing	-	-
Tin Cans	1.68	1.44	0.61-4.82	3.63	4.36	-	4.41	2.48	4.52	U/A at publishing	-	-
Metal Breadmilk Container	2.21	1.44	0.61-4.82	3.63	4.36	-	4.41	2.48	4.52	U/A at publishing	-	-
Metal Containers	2.21	1.44	0.61-4.82	3.63	4.36	-	4.41	2.48	4.52	U/A at publishing	-	-
Other Stamped Products	2.21	1.44	0.61-4.82	3.63	4.36	-	4.41	3.44	4.52	U/A at publishing	-	-
305 - Wire Products												
Wire and Cable	2.21	3.00	0.61-4.82	4.34	4.36	-	4.41	3.23	4.52	U/A at publishing	2.73	-
Industrial Woven Wire Screen	2.21	3.00	0.61-4.82	4.34	4.36	-	4.41	3.23	4.52	U/A at publishing	-	-
Industrial Fasteners	N/A	3.00	0.61-4.82	4.34	4.36	-	4.41	3.23	4.52	U/A at publishing	-	-
Metal Springs	2.21	1.96	0.61-4.82	4.34	4.36	-	4.41	3.23	4.52	U/A at publishing	-	-

*=Coverage by application (voluntary industry). x=includes both compulsory and voluntary industries. '-=Industry not currently operating within the jurisdiction. SI=Self-insured. NC=not covered/excluded

WORKERS' COMPENSATION ASSESSMENT RATES - 2011

INDUSTRY	AB	BC	MB	NB	NL	NT/NU	NS	ON	PE	QC	SK	YT
306 - Hardware, Tools, etc.												
Hardware Articles	1.35	1.44	0.61-4.82	3.63	4.36	-	4.41	2.63	4.52	U/A at publishing	-	-
Hand and Garden Tools	1.35	2.37	0.61-4.82	3.63	4.36	-	4.41	2.63	4.52	U/A at publishing	-	-
Industrial Dies, Moulds, etc.	1.35	2.37	0.61-4.82	3.63	4.36	-	4.41	2.13	4.52	U/A at publishing	-	-
Cutting Tools	1.35	2.37	0.61-4.82	3.63	4.36	-	4.41	2.63	4.52	U/A at publishing	-	-
Snaps/Ties/Nails	1.68	3.00	0.61-4.82	3.63	4.36	-	4.41	3.23	4.52	U/A at publishing	-	-
Metal Pipe and Fittings	1.69	3.00	0.61-4.82	3.63	4.36	-	4.41	3.52	4.52	U/A at publishing	2.33	-
Lead Articles/Babbitt	3.15	4.31	0.61-4.82	3.63	-	-	4.41	3.44	4.52	U/A at publishing	-	-
Cutlery	N/A	1.44	0.61-4.82	3.63	4.36	-	4.41	2.63	4.52	U/A at publishing	-	-
307 - Heating Equipment												
Heating and Cooling Equipment	1.65	3.00	0.61-4.82	6.65	4.36	-	4.41	2.67	4.52	U/A at publishing	3.13	4.96
308 - Machine Shop												
Machine Shop	1.35	2.37	1.54-9.25	3.17	3.50	1.52	2.68	2.50	4.52	U/A at publishing	2.33	4.96
Galvanizing Shop	1.32	4.32	1.54-9.25	3.63	3.50	-	2.68	4.01	4.52	U/A at publishing	-	-
Sheet Metal Shop	1.68	3.23	1.54-9.25	3.63	3.50	1.52	2.68	3.44	4.52	U/A at publishing	2.24	4.96
Welding Shop	2.16	3.12	1.54-9.25	3.17	3.50	1.52	4.86	6.60	4.52	U/A at publishing	2.33	4.96
Blacksmithing Shop	2.16	2.88	1.54-9.25	3.63	3.50	-	4.86	6.60	4.52	U/A at publishing	2.33	-
309 - Other Metal Fabricating												
Heavy Metal Products	2.21	3.44	1.54-9.25	6.65	4.36	-	2.68	4.51	4.52	U/A at publishing	3.13	-
Industrial Equipment	2.21	2.95	1.54-9.25	4.34	4.36	1.52	2.68	1.67	4.52	U/A at publishing	3.13	-
Rolling Mills	2.21	3.23	1.13	4.34	4.36	-	2.68	3.44	4.52	U/A at publishing	3.13	-
Rebuilding Mechanical Motors	1.35	1.52	1.54-9.25	4.34	4.36	2.13	2.68	1.49	4.52	U/A at publishing	1.30	4.96
Metal Valves	1.35	3.00	1.54-9.25	6.65	4.36	-	2.68	3.52	4.52	U/A at publishing	1.29	-
Other Metal Products	1.35	1.44	1.54-9.25	6.65	4.36	-	2.68	3.52	4.52	U/A at publishing	3.13	4.96
Industrial Fitters	1.68	2.95	1.54-9.25	6.65	-	-	2.68	2.76	4.52	U/A at publishing	-	-
Oilfield Equipment	2.21	2.95	1.54-9.25	4.34	4.36	-	2.68	2.76	4.52	U/A at publishing	3.13	-
MAJOR GROUP ' 31'												
MACHINERY INDUSTRIES												
Agricultural Implements	2.21	2.95	1.01-9.53	5.21	4.04	-	3.14	2.76	4.52	U/A at publishing	2.18	-
Commercial Air Conditioning	1.72	2.01	0.61-4.82	3.17	4.04	-	3.14	2.67	4.52	U/A at publishing	-	-
Commercial Refrigeration	1.65	2.01	0.61-4.82	3.17	4.04	-	3.14	2.67	4.52	U/A at publishing	-	-
Conveyors	N/A	2.95	1.54-9.25	3.17	4.04	-	3.14	2.76	4.52	U/A at publishing	-	-
Hydraulic Pressure Cylinders	N/A	2.95	1.54-9.25	3.17	4.04	-	3.14	1.67	4.52	U/A at publishing	-	-
Heavy Machinery	2.21	2.95	1.54-9.25	3.17	4.04	-	3.14	2.76	4.52	U/A at publishing	-	-
Industrial Equipment	2.21	2.95	1.54-9.25	3.17	4.04	-	3.14	1.67	4.52	U/A at publishing	3.13	-
Install/Repair Machinery&Equip	1.74	2.95	1.54-9.25	3.17	4.04	1.52	3.14	1.67	4.52	U/A at publishing	4.28	4.96
Air Conditioning Grills	1.65	3.23	0.61-4.82	3.17	4.04	2.67	3.14	2.67	4.52	U/A at publishing	-	-
Air Conditioning Ducts	1.68	3.23	0.61-4.82	3.17	4.04	2.67	3.14	2.67	4.52	U/A at publishing	-	4.96
Hydraulic Power Pacs	1.35	1.22	0.61-4.82	3.17	4.04	-	3.14	2.23	4.52	U/A at publishing	-	-
Pumps	1.35	1.22	0.61-4.82	3.17	4.04	-	3.14	2.23	4.52	U/A at publishing	-	4.96

WORKERS' COMPENSATION ASSESSMENT RATES - 2011

<u>INDUSTRY</u>	<u>AB</u>	<u>BC</u>	<u>MB</u>	<u>NB</u>	<u>NL</u>	<u>NT/NU</u>	<u>NS</u>	<u>ON</u>	<u>PE</u>	<u>QC</u>	<u>SK</u>	<u>YT</u>
MAJOR GROUP '32'												
TRANSPORTATION EQUIP												
321 - Aircraft Industry												
Aircraft	2.21	0.72	0.65-1.35	3.17	4.04	-	1.40	1.50	2.49	U/A at publishing	2.73	-
Microlight Aircraft	1.41	0.72	0.65-1.35	3.17	4.04	-	1.40	1.50	2.49	U/A at publishing	2.73	-
Repairing Aircraft	1.51	1.05	0.65-1.35	3.17	2.63	-	1.40	1.50	2.49	U/A at publishing	1.02	1.83
Assemble/Machining Parts	1.35	0.72	0.65-1.35	3.17	4.04	-	1.40	1.50	2.49	U/A at publishing	2.73	-
Mfg. Parts by Casting	3.15	2.10	0.65-1.35	3.17	4.04	-	1.40	1.50	2.49	U/A at publishing	-	-
323 - Motor Vehicles												
Automobiles	2.21	0.72	0.95-5.55	3.17	4.04	-	3.14	3.44	4.52	U/A at publishing	-	3.06
Finishing Van Interiors	1.32	3.06	1.11-3.33	3.17	-	-	3.14	3.44	4.52	U/A at publishing	1.91	3.06
Automobile Parts	1.35	1.52	1.11-3.33	3.17	4.04	-	3.14	1.81	4.52	U/A at publishing	-	3.06
Springs, Mufflers, Etc.	1.35	1.52	1.11-3.33	3.17	4.04	-	3.14	3.44	4.52	U/A at publishing	-	3.06
Mfg/Repair Radiators	N/A [1]	1.52	1.11-3.33	3.17	4.04	-	3.14	3.44	4.52	U/A at publishing	1.92	3.06
[1] Mfg. Core \$1.65, Radiator Repair \$1.63												
324 - Truck/Bus/Trailer												
Truck Bodies	2.21	3.24	0.95-5.55	3.17	4.04	-	3.14	4.21	2.49	U/A at publishing	2.33	-
Metal Truck Boxes	2.21	3.44	0.95-5.55	3.17	4.04	-	3.14	4.21	2.49	U/A at publishing	2.33	-
Wooden Truck Boxes	2.78	6.71	0.95-5.55	3.17	4.04	-	3.14	4.21	2.49	U/A at publishing	2.33	-
Truck Decks	2.21	0.72	0.95-5.55	3.17	4.04	-	3.14	4.21	2.49	U/A at publishing	2.33	4.96
Buses	2.21	0.72	0.95-5.55	3.17	4.04	-	3.14	4.21	2.49	U/A at publishing	-	-
Heavy Duty Hoists	2.21	2.95	0.95-5.55	3.17	4.04	-	3.14	2.76	2.49	U/A at publishing	2.33	-
Trailer Hitches	2.21	3.24	0.95-5.55	3.17	4.04	-	3.14	4.21	2.49	U/A at publishing	2.33	4.96
Farm Trailers	2.21	3.24	1.01-9.53	3.17	4.04	-	3.14	2.76	2.49	U/A at publishing	2.18	-
Horse Trailers	2.21	3.24	1.01-9.53	3.17	4.04	-	3.14	4.21	2.49	U/A at publishing	2.18	-
Industrial Trailers	2.21	3.24	0.95-5.55	3.17	4.04	-	3.14	4.21	2.49	U/A at publishing	2.33	4.96
Mobile Home/Tent Trailers	2.21	2.48	0.95-5.55	3.17	4.04	-	3.14	4.51	2.49	U/A at publishing	2.33	-
Motor Homes and R.V.'s	2.21	2.48	0.95-5.55	3.17	4.04	-	3.14	3.44	2.49	U/A at publishing	-	-
326 - Railroad Industry												
Locomotives	2.21	0.72	1.54-9.25	3.17	4.04	-	21.00	2.63	-	U/A at publishing	-	-
Passenger Cars	2.21	0.72	1.54-9.25	3.17	4.04	-	21.00	2.63	-	U/A at publishing	-	-
Railcar Wheels	2.21	0.72	1.54-9.25	3.17	4.04	-	21.00	2.63	-	U/A at publishing	-	-
Freight Cars	2.21	0.72	1.54-9.25	3.17	4.04	-	21.00	2.63	-	U/A at publishing	-	-
327 - Ships and Boats												
Ships > 250 Tonnes	2.21	3.99	-	6.65	4.21	-	7.96	4.51	2.49	U/A at publishing	-	-
Ships 5-250 Tonnes	2.21	3.99	-	6.65	4.21	-	7.96	4.51	2.49	U/A at publishing	-	-
Steel Ships	2.21	3.99	-	6.65	4.21	-	7.96	4.51	2.49	U/A at publishing	-	-
General Shipbuilding	2.21	3.99	-	6.65	4.21	-	7.96	4.51	2.49	U/A at publishing	-	-
Vessels > 42 Feet	2.21	3.99	-	6.65	4.21	-	7.96	4.51	2.49	U/A at publishing	-	-
Vessels < 42 Feet	2.21	3.33	-	2.10	4.21	-	7.96	4.51	2.49	U/A at publishing	-	-
Fibreglass Boats	3.09	2.47	1.11-5.55	2.10	4.21	1.52	7.96	4.51	2.49	U/A at publishing	2.73	3.06
Wooden Boats and Canoes	2.78	2.84	0.76-5.55	2.10	4.21	1.52	7.96	5.33	2.49	U/A at publishing	2.73	8.55

WORKERS' COMPENSATION ASSESSMENT RATES - 2011

INDUSTRY	AB	BC	MB	NB	NL	NT/NU	NS	ON	PE	QC	SK	YT
329 - Other												
Snowmobiles, etc.	N/A	0.72	-	2.10	4.04	-	7.96	1.81	-	U/A at publishing	-	-
MAJOR GROUP ' 33'												
ELECTRICAL /ELECTRONIC												
331 - Small Appliances												
Sewing Machines	N/A	0.25	0.61-4.82	3.17	1.80	1.75	1.57	2.23	1.62	U/A at publishing	2.73	-
Small Electric Appliances	N/A	0.25	0.61-4.82	3.17	1.80	1.75	1.57	2.54	1.62	U/A at publishing	2.73	-
332 - Major Appliances												
Major Electric Appliances	N/A	1.22	0.61-4.82	3.17	1.80	-	1.57	2.23	1.62	U/A at publishing	-	-
Repair Appliances	1.04	1.52	0.14-0.71	3.17	1.58	2.13	1.57	1.40	1.62	U/A at publishing	1.16	1.83
333 - Lighting												
Lighting Fixtures	0.43	0.77	0.61-4.82	3.17	1.80	-	1.57	2.54	1.62	U/A at publishing	0.66	-
Light Bulbs	N/A	0.25	0.61-4.82	3.17	1.80	-	1.57	2.54	1.62	U/A at publishing	-	-
Assemble Lighting Fixtures	2.22	0.77	0.61-4.82	3.17	1.80	-	1.57	2.54	1.62	U/A at publishing	0.66	1.83
334 - Sound Equipment												
Radios, etc.	N/A	0.25	0.37-1.85	3.17	1.80	-	1.57	2.34	1.62	U/A at publishing	0.66	-
335 - Electronic Equipment												
Electronic Household Equipment	N/A	0.25	0.37-1.85	3.17	1.80	-	1.57	0.39	1.62	U/A at publishing	0.66	-
Electronic Parts/Components	0.43	0.25	0.37-1.85	3.17	1.80	-	1.57	0.39	1.62	U/A at publishing	0.66	-
336 - Office Equipment												
Computers	N/A	0.25	0.37-1.85	3.17	1.80	-	1.57	0.39	1.62	U/A at publishing	0.66	0.90
Office Equipment	N/A	0.25	0.37-1.85	3.17	-	-	1.57	0.39	1.62	U/A at publishing	0.66	0.90
337 - Industrial												
Lightning Rods	N/A	1.44	0.61-4.82	3.17	1.80	-	1.57	1.49	1.62	U/A at publishing	-	-
Line Circuit Breakers	0.43	1.15	0.61-4.82	3.17	1.80	-	1.57	1.49	1.62	U/A at publishing	-	-
Distribution Transformers	2.09	1.15	0.61-4.82	3.17	1.80	-	0.80	2.23	1.62	U/A at publishing	-	-
High Power Transformers	2.09	1.15	0.61-4.82	3.17	1.80	-	0.80	1.49	1.62	U/A at publishing	-	-
Control Panels/Switchboards	1.68	1.15	0.61-4.82	3.17	1.80	-	1.57	0.98	1.62	U/A at publishing	0.66	-
Electrical Measuring Instruments	0.43	1.15	0.61-4.82	3.17	1.80	-	1.57	1.49	1.62	U/A at publishing	0.66	-
Electrical Motors/Generators	1.65	1.22	0.61-4.82	3.17	1.80	-	1.57	1.49	1.62	U/A at publishing	-	-
Rewinding Electric Motors	1.28	1.51	0.61-4.82	3.17	1.80	-	1.57	1.49	1.62	U/A at publishing	1.30	-
Triple Phase Converter	2.09	0.25	0.61-4.82	3.17	1.80	-	1.57	1.49	1.62	U/A at publishing	-	-
Industrial Electrical Equipment	2.09	1.22	0.61-4.82	3.17	1.80	-	1.57	1.49	1.62	U/A at publishing	-	-
Electric Surface Heaters	1.65	0.25	0.61-4.82	3.17	1.80	-	1.57	1.49	1.62	U/A at publishing	-	-
338 - Wire and Cable												
Electric Wire and Cable	0.43	3.00	0.61-4.82	3.17	1.80	-	1.57	2.34	1.62	U/A at publishing	2.73	-
339 - Other												
Batteries	N/A	1.15	1.11-3.33	3.17	1.80	-	4.82	1.81	1.62	U/A at publishing	0.84	-
Graphic Electrodes	N/A	0.25	0.61-4.82	3.17	1.80	-	1.57	2.54	1.62	U/A at publishing	-	-
X-Ray Equipment	N/A	0.25	0.61-4.82	3.17	1.80	-	1.57	0.98	1.62	U/A at publishing	-	-

WORKERS' COMPENSATION ASSESSMENT RATES - 2011

<u>INDUSTRY</u>	<u>AB</u>	<u>BC</u>	<u>MB</u>	<u>NB</u>	<u>NL</u>	<u>NT/NU</u>	<u>NS</u>	<u>ON</u>	<u>PE</u>	<u>QC</u>	<u>SK</u>	<u>YT</u>
MAJOR GROUP '35'												
<u>NON-METALLIC MINERAL PROD.</u>												
351 - Clay												
Clay Products	2.22	0.37	0.55-0.76	4.34	4.84	-	0.80	4.34	1.62	U/A at publishing	2.33	-
Clay Pellets	2.22	1.29	0.55-0.76	4.34	4.84	-	0.80	4.34	1.62	U/A at publishing	2.33	-
352 - Cement												
Mfg. Cement	2.22	1.37	0.55-0.76	4.34	4.84	3.92	4.21	2.87	1.62	U/A at publishing	2.73	4.96
Asbestos/Cement Products	3.15	3.23	0.55-0.76	4.34	4.84	3.92	4.21	2.87	1.62	U/A at publishing	2.73	4.96
Pkg. Dry Cement	2.22	1.37	0.55-0.76	4.34	4.84	3.92	4.21	2.87	1.62	U/A at publishing	2.73	-
Cement Blocks	3.15	3.23	0.57-2.88	4.34	4.84	3.92	4.21	2.87	1.62	U/A at publishing	2.33	4.96
354 - Concrete												
Concrete Pipe	3.15	3.23	0.57-2.88	4.34	4.84	3.92	4.21	5.19	1.62	U/A at publishing		4.96
Structural Concrete Components	3.15	3.23	0.57-2.88	4.34	4.84	3.92	4.21	5.19	1.62	U/A at publishing	4.28	4.96
Brick and Tile	2.22	3.23	0.57-2.88	4.34	4.84	3.92	4.21	5.19	1.62	U/A at publishing	2.33	4.96
Concrete Culverts	3.15	3.23	0.57-2.88	4.34	4.84	3.92	4.21	5.19	1.62	U/A at publishing		4.96
Concrete Curing Blankets	1.41	3.23	0.57-2.88	4.34	4.84	3.92	4.21	5.19	1.62	U/A at publishing		4.96
Concrete Mixing Plants	3.24	1.37	0.57-2.88	4.34	4.84	3.92	4.21	5.19	1.62	U/A at publishing	2.73	4.96
Concrete Blocks	3.15	3.23	0.57-2.88	4.34	4.84	3.92	4.21	5.19	1.62	U/A at publishing	2.33	4.96
Concrete Beams	3.15	3.23	0.57-2.88	4.34	4.84	3.92	4.21	5.19	1.62	U/A at publishing	4.28	4.96
Stone Products	0.43	8.38	0.57-2.88	4.34	4.84	3.92	4.21	5.19	1.62	U/A at publishing	2.33	4.96
Masonry Components	3.15	8.38	0.57-2.88	4.34	4.84	3.92	4.21	5.19	1.62	U/A at publishing	4.28	4.96
355 - Ready Mix Concrete												
Ready Mix Concrete	3.24	2.29	1.11-5.43	4.59	4.84	3.92	4.21	3.76	1.62	U/A at publishing	2.33	4.96
356 - Glass												
Glass and Glass Products	2.34	3.36	0.65-1.14	4.34	4.84	3.92	0.80	2.92	1.62	U/A at publishing	2.73	-
357 - Abrasives												
Abrasives	N/A	1.88	-	-	4.84	-	0.80	4.34	1.62	U/A at publishing	2.73	-
358 - Lime												
Mfg. Lime	2.02	1.29	0.55-0.76	4.34	4.84	-	0.80	2.87	1.62	U/A at publishing	0.56	-
359 - Other												
Refractory Products	2.22	4.31	0.55-0.76	4.34	1.80	-	0.80	4.34	-	U/A at publishing		-
Asbestos Wire, Cloth, etc.	N/A	3.00	0.61-4.82	4.34	1.80	-	0.80	2.87	-	U/A at publishing		-
Fibreglass	2.22	2.53	1.11-5.55	4.34	1.80	-	0.80	2.87	2.49	U/A at publishing	2.73	-
Insulation	2.22	2.53	1.11-5.55	4.34	1.80	-	0.80	2.87	2.49	U/A at publishing	2.33	8.55
Funeral Monuments	0.62	3.23	1.11-4.95	4.34	1.80	-	0.80	2.87	1.62	U/A at publishing	2.33	-
Friction Parts	N/A	1.22	-	-	-	-	0.80	2.87	-	U/A at publishing		-
Charcoal	N/A	1.88	-	4.34	-	-	0.80	0.98	-	U/A at publishing		-
Refining Sand/Gravel/Coal	2.22	2.78	1.58-15.24	-	4.84	-	0.80	6.24	-	U/A at publishing	2.33	-
Pottery and Ceramics	0.43	0.37	0.57-2.88	4.34	3.87	-	0.80	4.34	1.62	U/A at publishing	1.16	1.83
Plaster	0.43	1.29	0.37-0.55	4.34	4.84	-	0.80	2.87	1.62	U/A at publishing		-
Plaster Statuary	N/A	1.29	0.57-2.88	4.34	4.84	-	0.80	2.87	1.62	U/A at publishing		-

WORKERS' COMPENSATION ASSESSMENT RATES - 2011

<u>INDUSTRY</u>	<u>AB</u>	<u>BC</u>	<u>MB</u>	<u>NB</u>	<u>NL</u>	<u>NT/NU</u>	<u>NS</u>	<u>ON</u>	<u>PE</u>	<u>QC</u>	<u>SK</u>	<u>YT</u>
MAJOR GROUP '36'												
<u>REFINED PETRO/COAL PRODUCTS</u>												
Refining Crude Petroleum	0.84	1.31	0.65-2.60	0.81	1.16	0.70	0.80	1.13	-	U/A at publishing	0.84	-
Mfg. Petroleum Products	0.84	1.31	0.65-2.60	0.81	1.16	-	0.80	1.13	-	U/A at publishing	0.84	-
Petrochemicals	0.74	1.15	0.65-2.60	0.81	1.16	-	0.80	1.13	-	U/A at publishing	0.84	-
Lubricating Oil/Grease	0.65	1.31	0.65-2.60	0.81	1.16	-	0.80	1.13	-	U/A at publishing	0.84	-
Blending Lubricating Compound	0.65	1.31	0.65-2.60	0.81	1.16	-	0.80	1.13	-	U/A at publishing	2.73	-
Recycling Lub.Oil at Drillsite	2.74	1.31	0.65-3.00	-	1.16	-	0.80	1.13	-	U/A at publishing	-	-
Cationic Emulsified Asphalt	0.65	1.88	0.37-3.07	-	4.84	-	0.80	1.13	-	U/A at publishing	0.56	-
Asphalt Roofing Material	2.26	1.88	0.37-3.07	-	4.84	-	0.80	1.13	-	U/A at publishing	0.56	-
Asphalt Paving Material	0.65	3.73	0.37-3.07	-	4.84	-	0.80	1.13	3.69	U/A at publishing	2.21	-
Emulsified Oil	N/A	1.31	0.65-2.60	-	1.16	-	0.80	1.13	3.69	U/A at publishing	0.84	-
Gasoline	0.59	1.31	0.65-2.60	0.81	1.16	-	0.80	1.13	-	U/A at publishing	0.84	-
Kerosene	0.74	1.31	0.65-2.60	0.81	1.16	-	0.80	1.13	-	U/A at publishing	0.84	-
Naphtha	0.74	1.31	0.65-2.60	0.81	1.16	-	0.80	1.13	-	U/A at publishing	0.84	-
Paraffin Wax	N/A	1.31	0.65-2.60	0.81	1.16	-	0.80	1.13	-	U/A at publishing	2.73	-
Stove Oil	N/A	1.31	0.65-2.60	0.81	1.16	-	0.80	1.13	-	U/A at publishing	0.84	-
Propane Gas	0.74	2.28	0.65-2.60	0.81	1.16	-	0.80	1.13	-	U/A at publishing	0.56	-
Regenerate Refining Catalyst	0.84	1.31	0.65-2.60	-	-	-	0.80	1.13	-	U/A at publishing	-	-
Float Glass Process	N/A	1.31	0.65-2.60	-	-	-	0.80	1.13	-	U/A at publishing	-	-
Refining Coal	2.02	1.88	0.65-2.60	-	-	-	0.80	1.13	-	U/A at publishing	-	-
Coal Products	N/A	1.31	0.65-2.60	-	-	-	0.80	1.13	-	U/A at publishing	2.73	-
Calcined Petroleum Coke	0.74	1.31	0.65-2.60	-	-	-	0.80	1.13	-	U/A at publishing	-	-
MAJOR GROUP '37'												
<u>CHEMICAL PRODUCTS</u>												
<u>371 - Industrial Chemicals</u>												
Industrial Inorganic Chemicals	0.74	1.15	0.37-1.72	0.81	1.80	-	1.57	1.88	1.62	U/A at publishing	0.84	-
Industrial Organic Chemicals	0.74	1.15	0.37-1.72	0.81	1.80	-	1.57	1.88	1.62	U/A at publishing	0.84	-
Industrial Gases	0.74	2.28	0.37-0.55	0.81	1.80	-	1.57	1.88	1.62	U/A at publishing	0.56	-
Oxygen/Acetylene	0.74	2.28	0.37-0.55	0.81	1.80	-	1.57	1.88	1.62	U/A at publishing	0.56	-
Acids/Alkalis	0.74	1.15	0.37-1.39	0.81	1.80	-	1.57	1.88	1.62	U/A at publishing	0.84	-
Rocket Propellant	0.74	1.15	0.37-1.31	-	-	-	1.57	1.88	1.62	U/A at publishing	-	-
Corrosive Chemicals	0.74	1.15	0.37-1.39	-	1.80	-	1.57	1.88	1.62	U/A at publishing	0.84	-
Noncorrosive Chemicals	0.74	1.15	0.37-1.72	-	1.80	-	1.57	1.88	1.62	U/A at publishing	0.84	-
Nonhazardous Chemicals	0.74	1.15	0.37-1.72	-	1.80	-	1.57	1.88	1.62	U/A at publishing	0.84	-
<u>372 - Agricultural Chemicals</u>												
Fertilizers - Animal	2.09	2.61	0.37-0.55	0.81	1.80	-	1.57	1.88	1.62	U/A at publishing	4.07	-
Fertilizers - Chemical	0.74	1.15	0.37-0.55	0.81	1.80	-	1.57	1.88	1.62	U/A at publishing	0.84	-
Pesticides/Insecticides	0.65	1.15	0.37-0.55	0.81	1.80	-	1.57	1.88	1.62	U/A at publishing	0.84	-
<u>373 - Plastic/Synthetic Resins</u>												
Plastic/Synthetic Resins	0.74	2.43	0.57-3.35	0.81	1.80	-	1.57	1.68	-	U/A at publishing	-	-
Phenolic Resins	N/A	2.43	0.57-3.35	0.81	1.80	-	1.57	1.68	-	U/A at publishing	-	-
Vinyl Resins	N/A	2.43	0.57-3.35	0.81	1.80	-	1.57	1.68	-	U/A at publishing	-	-
Alkyd Resins	N/A	2.43	0.57-3.35	0.81	1.80	-	1.57	1.68	-	U/A at publishing	-	-

WORKERS' COMPENSATION ASSESSMENT RATES - 2011

INDUSTRY	AB	BC	MB	NB	NL	NT/NU	NS	ON	PE	QC	SK	YT
374 - Pharmaceuticals												
Pharmaceutical Products	2.19	0.62	0.23-1.85	0.81	1.80	-	1.57	0.92	1.62	U/A at publishing	0.66	-
Drugs and Medicines	2.19	0.62	0.23-1.85	0.81	1.80	-	1.57	0.92	1.62	U/A at publishing	0.66	-
375 - Paint and Varnish												
Paint	0.65	2.43	0.65-1.97	0.81	1.80	-	1.57	1.68	1.62	U/A at publishing	2.73	-
Varnish	0.65	2.43	0.65-1.97	0.81	1.80	-	1.57	1.68	1.62	U/A at publishing	2.73	-
Glaze and Seal Compounds	0.65	2.43	0.65-1.97	0.81	1.80	-	1.57	1.68	1.62	U/A at publishing	-	-
Dyes	0.65	1.15	0.65-1.97	0.81	1.80	-	1.57	1.68	1.62	U/A at publishing	2.73	-
Turpentine	0.65	2.43	0.65-1.97	0.81	1.80	-	1.57	1.68	1.62	U/A at publishing	0.84	-
376-Soap/Clean Compounds												
Soap and Cleaning Products	0.65	1.15	0.37-0.62	0.81	1.80	-	1.57	1.61	1.62	U/A at publishing	2.73	-
Synthetic Detergents	0.65	1.15	0.37-0.62	0.81	1.80	-	1.57	1.61	1.62	U/A at publishing	0.84	-
Household Waxes/Polishes	0.65	0.62	0.37-0.62	0.81	1.80	-	1.57	1.61	1.62	U/A at publishing	2.73	-
377 - Toilet Preparations												
Toiletries	0.65	0.62	0.23-1.85	0.81	1.80	-	1.57	1.61	1.62	U/A at publishing	0.66	-
Cosmetics	0.65	0.62	0.23-1.85	0.81	1.80	-	1.57	1.61	1.62	U/A at publishing	0.66	-
Perfumes/Colognes	0.65	0.62	0.23-1.85	0.81	1.80	-	1.57	1.61	1.62	U/A at publishing	0.66	-
379 - Other Chemical Product												
Printing Ink	0.65	0.62	0.65-1.97	0.81	1.80	-	1.57	1.68	1.62	U/A at publishing	2.73	-
Coatings/Adhesives	N/A	2.49	0.37-1.39	0.81	1.80	-	1.57	1.68	-	U/A at publishing	2.73	-
Small Calibre Ammunition	N/A	1.15	-	0.81	1.80	-	1.57	1.88	-	U/A at publishing	-	-
Large Calibre Ammunition	N/A	1.15	-	0.81	1.80	-	1.57	1.88	-	U/A at publishing	-	-
Explosives	N/A	1.15	0.37-1.31	0.81	1.80	1.84	1.57	1.88	-	U/A at publishing	-	-
Activated Carbon	0.74	1.15	0.37-1.72	0.81	1.80	-	1.57	1.88	-	U/A at publishing	-	-
Extract Uranium Oxide	N/A	1.15	0.37-1.72	0.81	1.80	-	1.57	1.88	-	U/A at publishing	-	-
Chemical Blending/Packaging	0.65	1.15	0.37-1.72	0.81	1.80	-	1.57	1.88	-	U/A at publishing	-	-
Carbonic Acid Gas	N/A	2.28	0.37-1.72	0.81	1.80	-	1.57	1.88	-	U/A at publishing	-	-
Dry Ice	3.03	2.28	0.37-1.72	0.81	1.80	-	1.57	1.88	-	U/A at publishing	-	-
Glue	N/A	2.49	0.37-1.39	0.81	1.80	-	1.57	1.68	-	U/A at publishing	4.07	-
MAJOR GROUP '39'												
OTHER MANUFACTURING												
391 - Scientific/Professional												
Recording Instruments	0.43	0.25	0.37-1.85	3.17	1.80	-	2.68	0.98	1.62	U/A at publishing	-	-
Cartridges/Cassettes	0.43	1.88	0.37-1.85	3.17	1.80	-	2.68	0.98	1.62	U/A at publishing	-	-
Scientific Equipment	0.43	1.15	0.37-1.85	3.17	1.80	-	2.68	0.98	1.62	U/A at publishing	-	-
Optical Goods	0.36	0.25	0.37-1.30	3.17	1.80	-	2.68	0.98	1.62	U/A at publishing	0.66	-
Lenses	0.36	0.25	0.61-4.82	3.17	1.80	-	2.68	0.98	1.62	U/A at publishing	0.66	-
Orthopedic Devices	0.36	0.25	0.61-4.82	3.17	1.80	-	2.68	0.98	1.62	U/A at publishing	-	-
Prosthetic Appliances	0.36	0.25	0.61-4.82	3.17	1.80	1.75	2.68	0.98	1.62	U/A at publishing	-	-
Medical and Dental Supplies	0.36	1.15	0.37-1.30	3.17	1.80	1.75	2.68	0.98	1.62	U/A at publishing	-	-
Watches and Clocks	0.43	0.25	0.65-0.99	3.17	1.80	-	2.68	0.98	1.62	U/A at publishing	0.66	-
Cameras	N/A	0.25	0.61-4.82	3.17	1.80	-	2.68	0.98	1.62	U/A at publishing	-	-
392 - Jewellery												
Jewellery	0.43	0.25	0.65-0.99	2.10	1.80	1.75	2.68	0.98	1.62	U/A at publishing	0.66	1.83

*=Coverage by application (voluntary industry). x=includes both compulsory and voluntary industries. '-=Industry not currently operating within the jurisdiction. SI=Self-insured. NC=not covered/excluded

WORKERS' COMPENSATION ASSESSMENT RATES - 2011

INDUSTRY	AB	BC	MB	NB	NL	NT/NU	NS	ON	PE	QC	SK	YT
393 - Sporting Goods/Toys												
Bicycles	N/A	1.44	0.61-4.82	2.10	1.80	-	2.68	4.10	2.49	U/A at publishing	1.16	-
Toys - Stuffed	0.77	1.55	0.65-2.94	2.10	1.80	-	2.68	4.10	1.62	U/A at publishing	-	-
Toys - Wooden	2.78	3.06	0.76-5.55	2.10	1.80	-	2.68	4.10	2.49	U/A at publishing	-	-
Toys - Other	2.78	1.88	0.61-4.82	2.10	1.80	-	2.68	4.10	2.49	U/A at publishing	-	-
Sporting Goods	0.43	1.44	0.61-4.82	2.10	1.80	-	2.68	4.10	2.49	U/A at publishing	1.16	-
Playground Equipment	2.21 [1]	1.34	0.61-4.82	2.10	1.80	-	2.68	4.10	2.49	U/A at publishing	2.73	-
Games Tables	2.78	3.06	0.61-4.82	2.10	1.80	-	2.68	4.10	2.49	U/A at publishing	-	-
Trophies	0.43	0.25	0.61-4.82	2.10	1.80	1.75	2.68	4.10	2.49	U/A at publishing	0.66	-
[1] Metal equipment.												
397-Sign/Display Industry												
Signs and Displays	1.41	1.44	0.37-1.45	3.17	1.80	1.75	2.68	3.06	1.62	U/A at publishing	1.16	0.90
Neon Signs	1.41	1.44	0.37-1.45	3.69	1.80	1.75	2.68	3.06	1.62	U/A at publishing	2.73	-
399 - Other												
Balloons	1.41	1.88	-	5.53	1.80	-	0.80	3.95	-	U/A at publishing	-	-
Candles	0.43	0.62	0.37-1.72	2.10	1.80	-	0.80	0.98	1.62	U/A at publishing	2.73	-
Handicrafts	0.43	0.37	1.11-5.55	2.10	1.80	1.75	0.80	0.98	1.62	U/A at publishing	0.66	0.90
Pens/Pencils	0.43	1.26	1.11-5.55	2.10	1.80	-	0.80	0.98	-	U/A at publishing	-	-
Buttons/Snaps	0.43	0.52	1.11-5.55	2.10	1.80	-	0.80	3.23	-	U/A at publishing	-	-
Promotional Items	0.43	0.52	1.11-5.55	2.10	1.80	1.75	0.80	3.23	1.62	U/A at publishing	-	1.83
Pianos	N/A	3.06	0.14-0.71	2.10	1.80	-	0.80	0.39	-	U/A at publishing	-	-
Pipe Organ	N/A	3.06	0.14-0.71	2.10	1.80	-	0.80	0.39	-	U/A at publishing	-	-
Picture Framing	1.08	1.15	0.24-0.93	2.10	1.58	1.75	0.80	3.99	1.62	U/A at publishing	0.66	1.83
Venetian Blinds - Wooden	2.78	0.83	1.11-5.55	4.34	1.80	1.75	0.80	0.98	1.62	U/A at publishing	1.91	-
Venetian Blinds - Metal	0.77	0.83	1.11-5.55	4.34	1.80	1.75	0.80	0.98	1.62	U/A at publishing	1.91	-
Chopsticks	2.78	3.06	-	2.10	1.80	-	0.80	0.98	-	U/A at publishing	2.73	-
Brooms/Brushes	0.43	1.55	0.69-0.95	2.10	1.80	-	0.80	4.10	-	U/A at publishing	2.73	-
Metal Licence Plates	N/A	1.44	0.61-4.82	2.81	1.80	-	0.80	3.44	1.62	U/A at publishing	2.73	-
Wicker and Rattan	N/A	3.06	0.76-5.55	-	5.01	-	0.80	2.04	1.62	U/A at publishing	-	-
Animal Litter	N/A	1.29	0.37-0.55	-	1.80	-	0.80	1.88	1.62	U/A at publishing	-	-
Reproduction Paper	0.43	1.15	-	-	1.80	-	0.80	3.05	-	U/A at publishing	-	-
Art Restoration	0.33 *	0.59	0.14-0.41	0.96	1.80	-	0.80	1.40 *	-	U/A at publishing	-	-

DIVISION 'F'
CONSTRUCTION

MAJOR GROUP '40'
BUILDING/DEVELOPING

401 - Residential												
Constructing Buildings	1.74	4.66	2.77-14.57	3.83	4.73	3.92	4.64	8.71	6.62	U/A at publishing	3.74	8.55
Renovating Buildings	6.07	4.66	2.77-14.57	3.83	4.73	3.92	4.64	8.71	6.62	U/A at publishing	3.74	8.55
Install Prefabricated Houses	2.78	4.66	2.77-14.57	3.83	4.73	3.92	4.64	8.71	6.62	U/A at publishing	3.74	8.55
Private Construction	2.03 *	4.66	2.77-14.57	3.83	4.73	3.92	4.64	8.71	6.62	U/A at publishing	3.74 *	8.55
Mobile Homes	2.21	2.48	2.77-14.57	3.83	4.73	3.92	4.64	4.51	6.62	U/A at publishing	2.33	8.55

*=Coverage by application (voluntary industry). x=includes both compulsory and voluntary industries. '-Industry not currently operating within the jurisdiction. SI=Self-insured. NC=not covered/excluded

WORKERS' COMPENSATION ASSESSMENT RATES - 2011

<u>INDUSTRY</u>	<u>AB</u>	<u>BC</u>	<u>MB</u>	<u>NB</u>	<u>NL</u>	<u>NT/NU</u>	<u>NS</u>	<u>ON</u>	<u>PE</u>	<u>QC</u>	<u>SK</u>	<u>YT</u>
402 - Industrial												
Industrial Construction	1.74	3.93	2.77-14.57	3.83	4.73	3.92	4.64	4.35	6.62	U/A at publishing	4.28	8.55
Commercial Construction	1.74	3.93	2.77-14.57	3.83	4.73	3.92	4.64	4.35	6.62	U/A at publishing	4.28	8.55
Institutional Construction	1.74	3.93	2.77-14.57	3.83	4.73	3.92	4.64	4.35	6.62	U/A at publishing	4.28	8.55

MAJOR GROUP '41'
INDUSTRIAL/HEAVY CSTR

411 - Industrial Construction

Causeway Construction	1.74	6.82	5.34-13.03	2.53	3.59	3.90	2.89	4.35	6.62	U/A at publishing	2.21	-
Oilfield Construction	1.80	3.93	0.65-3.00	-	3.59	3.90	2.89	4.35	6.62	U/A at publishing	2.21	8.55
Power Plants	N/A	3.93	4.62-7.04	2.53	3.59	3.90	2.89	4.35	6.62	U/A at publishing	4.28	0.90
Power Transmission Lines	2.12	3.14	4.62-7.04	2.53	3.59	3.90	2.89	4.25	6.62	U/A at publishing	2.21	0.90
Energy Transforming Station	1.74	3.14	4.62-7.04	2.53	3.59	3.90	2.89	4.25	6.62	U/A at publishing	4.28	-
Microwave Towers	2.12	3.23	4.86-9.19	2.53	3.59	3.90	2.89	4.25	6.62	U/A at publishing	4.28	3.76
Gas/Oil Pipelines	1.74	3.30	0.68-1.70	2.53	3.59	3.90	2.89	6.73	6.62	U/A at publishing	2.21	-
Grain Elevators	1.74	3.93	5.34-13.03	-	4.73	-	2.89	2.37	6.62	U/A at publishing	4.28	-
Inland Terminals	2.12	3.93	5.34-13.03	2.53	3.59	-	2.89	2.37	-	U/A at publishing	4.28	-
Refinery Stations	1.74	3.93	2.77-14.57	2.53	3.59	-	2.89	4.35	-	U/A at publishing	4.28	-
Compressor Stations	3.86	3.93	2.77-14.57	2.53	4.73	-	2.89	4.35	-	U/A at publishing	4.28	-
Hydro Electric Plants	1.74	3.93	5.34-13.03	2.53	3.59	3.90	2.89	4.35	-	U/A at publishing	4.28	8.55

412 - Highways/Heavy Cstr.

Roadwork	2.18	2.90	1.24-10.15	2.53	3.59	3.90	2.89	5.06	3.69	U/A at publishing	2.21	8.55
Road Construction	2.18	2.90	1.24-10.15	2.53	3.59	3.90	2.89	5.06	3.69	U/A at publishing	2.21	8.55
Asphalt Plant Operation	0.65	3.73	0.37-3.07	0.81	3.59	3.90	2.89	5.06	3.69	U/A at publishing	2.21	8.55
Paving	2.18	3.73	1.24-10.15	2.53	3.59	3.90	2.89	5.06	3.69	U/A at publishing	2.21	8.55
Paving non-public Roads	2.18	3.73	1.24-10.15	2.53	3.59	3.90	2.89	5.06	3.69	U/A at publishing	2.21	8.55
Snow Removal	2.18	3.73	1.11-6.55	2.53	3.59	3.90	2.89	6.43	3.69	U/A at publishing	2.21	8.55
Bridges, including Steel	N/A [1]	6.82	5.34-13.03	2.53	3.59	3.90	2.89	5.06	6.62	U/A at publishing	4.28	8.55
Bridges/Culverts	1.74	6.82	1.24-10.15	2.53	3.59	3.90	2.89	5.06	6.62	U/A at publishing	2.21	8.55
Railways	2.18	2.88	1.85-3.15	2.53	3.59	3.90	2.89	6.73	6.62	U/A at publishing	2.21	-
Water Lines	2.18	3.62	4.83-17.53	2.53	3.59	3.90	2.89	6.73	3.69	U/A at publishing	2.21	4.96
Sewer & Water	2.18	3.62	4.83-17.53	2.53	3.59	3.90	2.89	6.73	3.69	U/A at publishing	2.21	4.96
Sewage Plants	1.74	3.93	4.83-17.53	2.53	3.59	3.90	2.89	6.73	3.69	U/A at publishing	4.28	8.55
Communications Systems	0.31	3.10	0.14-0.98	2.53	3.59	3.90	2.89	3.53	0.30	U/A at publishing	2.21	0.90
Lightning Rods	1.72	3.10	4.86-9.19	2.53	-	-	3.43	6.60	6.62	U/A at publishing	3.74	-
Wharf and Pier Construction	N/A	3.94	4.83-5.52	2.53	3.59	3.90	3.43	6.73	6.62	U/A at publishing	3.74	-
Underwater Piling, etc.	3.77	3.92	2.89-5.38	2.53	3.59	3.90	3.43	6.73	6.62	U/A at publishing	4.28	-
Blasting	2.18	3.70	1.24-10.15	2.53	3.59	3.90	2.89	17.51	6.62	U/A at publishing	2.21	4.96
Reservoirs and Dams	1.74	11.78	4.83-5.52	2.53	3.59	3.90	3.43	6.73	6.62	U/A at publishing	2.21	8.55
Silos and Towers	1.74	3.93	4.86-9.19	2.53	3.59	3.90	2.89	4.35	6.62	U/A at publishing	4.28	-
Sidewalks	3.86	3.28	4.62-24.28	2.53	3.59	3.90	2.89	5.06	6.62	U/A at publishing	4.28	4.96
Breakwater Construction	N/A	11.78	4.83-5.52	2.53	3.59	3.90	3.43	6.73	6.62	U/A at publishing	2.21	-

[1] When done separately from road construction \$1.74, precast concrete \$1.74

WORKERS' COMPENSATION ASSESSMENT RATES - 2011

<u>INDUSTRY</u>	<u>AB</u>	<u>BC</u>	<u>MB</u>	<u>NB</u>	<u>NL</u>	<u>NT/NU</u>	<u>NS</u>	<u>ON</u>	<u>PE</u>	<u>QC</u>	<u>SK</u>	<u>YT</u>
MAJOR GROUP '42'												
TRADE CONTRACTORS												
421 - Site Work												
Building Demolition	2.18	4.81	4.62-14.97	2.53	3.59	3.92	3.16	17.51	6.62	U/A at publishing	2.21	8.55
Artesian Wells	4.02	3.60	2.78-7.04	2.53	3.59	-	3.16	4.72	6.62	U/A at publishing	2.20	4.96
Well Digging	4.02	3.60	2.78-7.04	2.53	3.59	3.90	3.16	4.72	6.62	U/A at publishing	2.20	4.96
Septic System Installation	2.18	3.62	4.83-17.53	2.53	3.59	3.90	3.16	5.06	3.69	U/A at publishing	2.21	4.96
Excavating	2.18	3.62	2.89-14.48	2.53	3.59	3.90	3.16	5.06	3.69	U/A at publishing	2.21	4.96
Bulldozing	2.18	3.62	1.93-8.16	2.53	3.59	3.90	3.16	5.06	3.69	U/A at publishing	2.21	4.96
Chemical Spraying on Site	2.09 [1]	2.61	0.98-1.40	2.53	-	-	3.16	3.13	3.69	U/A at publishing	3.10	4.96
Landclearing	2.18	3.62	0.98-1.40	2.53	3.59	3.90	3.16	5.06	3.69	U/A at publishing	2.21	3.76
Landscaping	2.16	2.61	1.17-5.83	2.53	3.59	3.90	3.16	4.72	3.69	U/A at publishing	2.21	1.83
Rock Drilling	4.02	3.60	2.78-8.04	2.53	3.59	5.16	3.16	6.24	-	U/A at publishing	-	4.96
Equipment Rental with Operator	2.18	2.60	1.93-8.16	2.53	3.59	3.90	3.16	5.06	3.69	U/A at publishing	2.21	1.83
Spraying Asphalt	2.18	2.90	1.24-10.15	2.53	3.59	3.92	3.16	5.06	3.69	U/A at publishing	-	-
Install Fencing	2.16	3.09	2.77-14.57	2.53	3.59	3.92	3.16	5.06	3.69	U/A at publishing	3.74	4.96
Barbed Wire Fencing	2.16	3.09	2.92-11.70	2.53	3.59	3.92	3.16	5.06	3.69	U/A at publishing	3.74	4.96

[1] Weed and insect spraying.

422 - Structural Work

Piledriving	3.77	3.92	2.89-5.38	4.62	9.44	3.90	5.03	6.73	6.62	U/A at publishing	4.28	8.55
Foundation Formwork	3.86	7.19	2.89-14.48	4.62	9.44	3.92	5.03	17.51	6.62	U/A at publishing	4.28	8.55
Reinforce Steel Placing	1.74	5.71	4.62-24.28	4.62	9.44	3.92	5.03	17.51	6.62	U/A at publishing	4.28	4.96
Concrete Finishing/Construction	3.86	3.28	4.62-24.28	4.62	9.44	3.92	5.03	17.51	6.62	U/A at publishing	4.28	4.96
Concrete Formwork	3.86	7.19	4.62-24.28	4.62	9.44	3.92	5.03	17.51	6.62	U/A at publishing	4.28	4.96
Precast Concrete Install	1.74	7.19	4.62-24.28	4.62	9.44	3.92	5.03	17.51	6.62	U/A at publishing	4.28	4.96
Framing (Carpentry)	6.07	6.25	2.77-14.57	4.62	9.44	3.92	5.70	8.71	6.62	U/A at publishing	3.74	8.55
Structural Steel Erection	1.74	12.03	5.34-13.03	4.62	9.44	3.92	5.03	17.51	6.62	U/A at publishing	4.28	4.96
Steel Plate Erection	1.74	12.03	5.34-13.03	4.62	9.44	3.92	5.03	17.51	6.62	U/A at publishing	4.28	4.96
Steeplejacking/Scaffolding	1.74	3.94	4.86-9.19	4.62	4.24	3.92	5.03	6.60	6.62	U/A at publishing	4.28	4.96
Roofing	5.85	6.52 [2]	4.62-22.49	4.62	9.44	3.92	7.76	14.16	6.62	U/A at publishing	4.28	8.55
Overhead Door Installation	2.34	2.63	2.92-11.70	4.62	4.24	3.92	5.03	8.71	6.62	U/A at publishing	2.24	8.55
Antenna Installation	1.69	3.10	4.86-9.19	4.62	3.59	0.56	1.57	3.53	6.62	U/A at publishing	2.24	1.83
Chimney Work	1.65 [1]	3.02	4.86-9.19	4.62	5.25	2.67	5.03	12.15	6.62	U/A at publishing	2.24	4.96
Erect Prefab. Steel Buildings	1.74	4.81	5.34-13.03	4.62	9.44	3.92	5.03	6.60	6.62	U/A at publishing	4.28	4.96
Concrete Breaking with Drills	3.86	3.26	4.62-24.28	-	9.44	3.92	5.03	17.51	6.62	U/A at publishing	4.28	4.96

[1] Metal

[2] Low slope \$6.52, Steep slope \$11.72.

WORKERS' COMPENSATION ASSESSMENT RATES - 2011

INDUSTRY	AB	BC	MB	NB	NL	NT/NU	NS	ON	PE	QC	SK	YT
423 - Exterior Work												
Brick and Masonry Work	3.84	3.02	2.77-14.57	4.62	5.25	3.92	5.70	12.15	3.69	U/A at publishing	4.28	8.55
Siding	5.85	6.44	2.92-11.70	4.62	5.25	3.92	5.70	9.80	3.69	U/A at publishing	3.74	8.55
Glass/Window Installation	2.34	3.38	2.92-14.57	4.62	5.25	3.92	5.70	9.80	3.69	U/A at publishing	4.28	8.55
Insulating (Including Blowing)	3.78	6.88	1.19-9.71	4.62	5.25	3.92	5.70	9.80	3.69	U/A at publishing	3.74	8.55
Shingling	5.85	11.72	4.62-22.49	4.62	9.44	3.92	7.76	14.16	3.69	U/A at publishing	4.28	8.55
Sheet Metal Installation	1.72	2.26	2.92-11.70	4.62	2.68	3.92	7.76	14.16	3.69	U/A at publishing	2.24	8.55
Sandblasting	2.90	8.64	1.85-9.71	-	4.24	3.92	4.83	17.51	3.69	U/A at publishing	3.74	8.55
Eavestroughing	5.85	6.44	4.62-22.49	4.62	5.25	3.92	7.76	14.16	2.21	U/A at publishing	3.74	8.55
Aluminum Installation	1.72	6.44	2.92-11.70	4.62	5.25	3.92	5.70	9.80	2.21	U/A at publishing	4.28	8.55
High Pressure Water Cleaning	2.65	8.64	1.85-9.71	-	4.24	2.43	1.70	17.51	3.69	U/A at publishing	3.74	8.55
424 - Plumbing and Heating												
Air Conditioning/Refrigeration	1.72	2.01	1.19-9.71	2.09	2.68	2.67	3.14	3.98	2.21	U/A at publishing	2.24	4.96
Install Industrial Air System	1.72	2.01	1.19-9.71	2.09	2.68	2.67	3.14	3.98	2.21	U/A at publishing	2.24	4.96
Cleaning Plumbing Lines	1.72	2.26	1.19-9.71	2.09	2.68	2.67	3.14	3.98	2.21	U/A at publishing	2.24	4.96
Install Heating Equipment	1.72	2.26	1.19-9.71	2.09	2.68	2.67	3.14	3.98	2.21	U/A at publishing	2.24	4.96
Waterproofing	2.90	3.10	1.19-9.71	2.09	2.68	2.67	3.14	3.98	2.21	U/A at publishing	2.24	4.96
Water System Installation	1.72	2.26	1.19-9.71	2.09	2.68	2.67	2.54	3.98	2.21	U/A at publishing	2.24	4.96
Pipe Fitters	1.74	2.26	1.19-9.71	2.09	2.68	2.67	2.54	3.98	2.21	U/A at publishing	4.28	4.96
Plumbing	1.72	2.26	1.19-9.71	2.09	2.68	2.67	3.14	3.98	2.21	U/A at publishing	2.24	4.96
425 - Mechanical Specialty												
Process Piping Work	1.74	2.26	1.19-9.71	2.09	2.08	-	2.54	3.98	2.21	U/A at publishing	2.24	-
Auto Sprinkler Installation	2.16	2.26	1.19-9.71	2.09	2.08	2.67	2.54	3.98	2.21	U/A at publishing	2.24	4.96
Commercial Refrigeration	1.72	2.01	1.19-9.71	2.09	2.08	2.67	2.54	3.98	2.21	U/A at publishing	2.24	4.96
Millwright	1.74	2.95	1.19-9.71	2.09	2.08	2.67	2.54	3.98	2.21	U/A at publishing	2.24	1.83
Mechanical Contractors	1.72	2.26	1.19-9.71	2.09	2.08	2.67	2.54	3.98	2.21	U/A at publishing	2.24	1.83
Machinery Installation	1.74	2.95	1.85-7.83	2.09	2.08	2.67	2.54	3.98	2.21	U/A at publishing	4.28	3.06
426 - Electrical												
Electrical Wiring	1.72	1.71	0.65-5.83	2.09	2.57	2.67	2.68	3.53	3.69	U/A at publishing	2.24	4.96
427 - Interior Work												
Plastering/Stucco	3.78	7.08	2.92-14.57	4.37	4.24	3.92	4.83	7.19	3.69	U/A at publishing	3.74	4.96
Drywall	3.78	4.66	2.92-14.57	4.37	4.24	3.92	4.83	7.19	3.69	U/A at publishing	4.28	4.96
Acoustical Work	3.78	4.66	1.19-9.71	4.37	4.24	3.92	4.83	7.19	3.69	U/A at publishing	3.74	4.96
Cabinet Installation	2.16	2.68	1.11-3.96	4.37	4.24	3.92	4.83	8.71	3.69	U/A at publishing	2.24	4.96
Painting and Decorating	2.90	3.12	1.85-9.71	4.37	4.24	3.92	4.83	7.19	3.69	U/A at publishing	3.74	4.96
Tile and Terrazzo Work	2.80	3.34	1.17-5.83	4.37	4.24	3.92	4.83	7.19	3.69	U/A at publishing	4.28	4.96
Shelving Installation	2.16	2.68	1.11-3.96	4.37	4.24	3.92	4.83	3.98	3.69	U/A at publishing	3.74	4.96
Central Vacuum Installation	0.62	2.26	1.19-9.71	4.37	4.24	3.92	4.83	3.98	3.69	U/A at publishing	2.24	4.96
Carpet Installation	2.80	3.12	1.17-5.83	4.37	4.24	3.92	4.83	7.19	3.69	U/A at publishing	4.28	4.96
Flooring (Including Hardwood)	2.80	3.09	1.17-5.83	4.37	4.24	3.92	4.83	7.19	3.69	U/A at publishing	4.28	4.96
Alarm Installation (Incl. Fire)	0.63	1.50	0.65-5.83	4.37	4.24	2.67	2.68	3.53	3.69	U/A at publishing	2.86	4.96
Drapery Installation	0.77	1.55	1.11-3.96	4.37	4.24	3.92	4.83	1.40	3.69	U/A at publishing	1.91	4.96
Lathing	3.78	7.08	2.92-14.57	4.37	4.24	3.92	4.83	7.19	3.69	U/A at publishing	3.74	4.96

WORKERS' COMPENSATION ASSESSMENT RATES - 2011

INDUSTRY	AB	BC	MB	NB	NL	NT/NU	NS	ON	PE	QC	SK	YT
429 - Other Trade Work												
Install Plant Equipment	1.74	2.95	1.85-7.83	3.83	2.08	3.92	1.57	6.60	3.69	U/A at publishing	2.24	8.55
Swimming Pool Installation	1.72	4.66	2.92-5.29	3.83	2.08	3.92	1.57	5.06	3.69	U/A at publishing	2.24	8.55
Install Metal Ornaments	1.74	3.12	2.92-11.70	3.83	2.08	3.92	1.57	6.60	3.69	U/A at publishing	3.74	8.55
Install Elevators	1.72	1.49	1.85-2.39	3.83	2.08	3.92	1.57	2.59	2.21	U/A at publishing	3.74	8.55
Install Industrial Equipment	1.74	2.95	1.85-7.83	3.83	2.08	3.92	1.57	6.60	3.69	U/A at publishing	2.24	8.55
Install Conveyor Belts	1.74	6.53	1.85-7.83	3.83	2.08	3.92	1.57	6.60	3.69	U/A at publishing	3.74	8.55
Sidewalks and Steps	3.84	3.28	1.85-7.83	3.83	3.59	3.92	2.89	5.06	2.21	U/A at publishing	4.28	8.55
Fire Sprinkler Systems	1.69	2.26	1.19-9.71	3.83	2.08	2.67	2.54	3.98	3.69	U/A at publishing	2.24	4.96
Gunite Operations	2.90	3.28	4.62-24.28	-	9.44	-	1.57	3.98	-	U/A at publishing	4.28	-

MAJOR GROUP '44'
INCIDENTAL SERVICES

Project Management	1.74	4.66 [1]	0.14-0.46 *	2.53	4.73	3.92	0.95	4.35	6.62	U/A at publishing	3.74	4.96
Land Developers	0.21 *	3.62	0.14-0.46 *	2.51	4.73	3.90	0.95	8.71	6.62	U/A at publishing	2.21	4.96
Surveying	0.94	0.96	0.14-0.38	0.32	0.58	0.56	0.80	0.38	0.30	U/A at publishing	0.32	3.76

[1] Industrial constr. \$3.93, Residential \$4.66.

DIVISION 'G'
TRANSPORTATION

MAJOR GROUP '45'
TRANSPORTATION

451 - Air Transport

Charter Air Services	1.48	1.09	0.35-3.24	2.51	1.60	1.87	2.14	1.85	2.02	U/A at publishing	1.02	3.76
Non-scheduled Air Transport	1.48	1.09	0.35-3.24	2.51	1.60	1.87	2.14	1.85	2.02	U/A at publishing	1.02	3.76
Scheduled Air Transport	1.48	1.09	0.35-3.24	2.51	1.60	1.87	2.14	1.85	2.02	U/A at publishing	1.02	3.76
Charter - <12,500 lbs.	1.48	3.13	0.35-3.24	2.51	1.60	1.87	2.14	1.85	2.02	U/A at publishing	1.02	3.76
Helicopter Services	1.48	3.15 [1]	0.35-3.24	2.51	1.60	1.87	2.14	1.85	2.02	U/A at publishing	1.02	3.76

[1] IFR \$1.09, VFR \$3.12, aerial work \$3.15

452-Incidental Air Svcs.

Aircraft Refueling	1.51	2.86	0.35-3.24	2.51	2.63	1.87	2.14	1.85	2.02	U/A at publishing	1.02	1.83
Aircraft Repair	1.51	1.05	0.20-1.58	2.51	2.63	1.87	2.14	1.85	2.02	U/A at publishing	1.02	1.83
Flight Crews	N/A	1.09	0.35-3.24	2.51	1.60	1.87	2.14	1.85	2.02	U/A at publishing	1.02	3.76
Ground Crews	1.51	2.86	0.35-3.24	2.51	1.60	1.87	2.14	1.85	2.02	U/A at publishing	1.02	3.76
Flying Clubs	1.48	3.13	0.35-3.24	2.51	1.60	1.87	2.14	1.85 *	2.02	U/A at publishing	1.02	3.76
Aerial Advertising	1.48	3.19	0.35-3.24	2.51	1.60	1.87	2.14	1.85	2.02	U/A at publishing	1.02	3.76
Aerial Surveys	1.48	3.19	0.35-3.24	2.51	1.60	1.87	2.14	1.85	2.02	U/A at publishing	1.02	3.76

453 - Railway

Railway Operation	1.24	2.12	1.85-6.96	2.51	1.60	2.11	3.25	4.89	-	U/A at publishing	1.85	6.39
Incidental Services	1.24	2.12	1.85-6.96	2.51	1.60	2.11	3.25	4.89	-	U/A at publishing	3.54	6.39

WORKERS' COMPENSATION ASSESSMENT RATES - 2011

INDUSTRY	AB	BC	MB	NB	NL	NT/NU	NS	ON	PE	QC	SK	YT
454 - Water Transport												
Ferry Industry	4.38	1.94	1.11-5.55	2.51	3.62	4.18	2.54	4.89 *	4.13	U/A at publishing		-
River Vessels	N/A	3.38	1.11-5.55	2.51	3.62	4.18	2.54	4.89 *	4.13	U/A at publishing		-
Ship Charters	N/A	3.38	1.11-5.55	2.51	3.62	4.18	2.54	4.89 *	4.13	U/A at publishing		-
Coastwise Steamers	N/A	3.38	1.11-5.55	2.51	3.62	4.18	2.54	4.89 *	4.13	U/A at publishing		-
Coastwise Tugboats	N/A	3.38	1.11-5.55	2.51	3.62	4.18	2.54	4.89 *	4.13	U/A at publishing		-
Boat Tours	0.93 x	1.97	1.11-5.55	2.51	3.62	4.18	2.54	4.89 *	4.13	U/A at publishing		3.76
Navigation Services	N/A	1.12	1.11-5.55	2.51	3.62	4.18	2.54	4.89 *	4.13	U/A at publishing		3.76
River Expeditions	0.93 x	3.35	1.11-5.55	2.51	3.62	4.18	2.54	4.89 *	4.13	U/A at publishing		3.76
Water Transport	4.38	3.38	1.11-5.55	2.51	3.62	4.18	3.18	4.89 *	4.13	U/A at publishing	3.54	-
455 - Incidental Services												
Commercial Marine Diving	1.74	2.78	2.89-5.38	0.32	3.62	3.90	3.18	6.73	6.62	U/A at publishing		8.55
Fishing Observers	N/A	2.79	-		6.83	-	5.70	3.13	2.33	U/A at publishing		3.76
Marine Salvage/Wreckage	N/A	3.38	1.11-5.55	6.65	3.62	4.18	3.18	4.89	4.13	U/A at publishing		-
Marine Shipping Agencies	N/A	0.25	1.11-5.55	0.32	3.62	4.18	0.95	0.38	4.13	U/A at publishing		-
Offshore Supply Vessels	N/A	0.73	1.11-5.55	2.51	3.62	4.18	3.18	4.89 *	4.13	U/A at publishing		-
Stevedoring	N/A	1.73	0.65-5.97	6.65	3.62	4.18	2.68	3.28	4.13	U/A at publishing	3.54	-
Marine Pollution Control	N/A	2.79	-		3.62	-	4.86	2.15 *		U/A at publishing		-
Wharf Operations (weigh,etc.)	N/A	1.73	-		3.62	4.18	3.18	4.89 *	6.62	U/A at publishing		-
Oil Tankers	N/A	3.38	1.11-5.55	2.51	3.62	-	2.54	4.89 *	-	U/A at publishing		-
Harbour Patrol	N/A	1.12	1.11-5.55	0.32	3.62	-	3.18	4.89 *	4.13	U/A at publishing	-	-
456 - Truck Transport												
General Trucking	4.38	5.01	1.11-9.25	4.77	4.96	4.48	4.79	6.43	8.74	U/A at publishing	3.54	6.39
Freight Forwarding	0.21 *[1]	5.01	1.11-9.25	4.77	4.96	4.48	0.80	6.43	8.74	U/A at publishing	3.54	6.39
Moving and Storage	4.38	5.00	1.11-9.25	4.77	4.96	4.48	7.76	6.43	8.74	U/A at publishing	3.54	6.39
Bulk Trucking	4.38	5.01	1.11-9.25	4.77	2.89	4.48	2.54	6.43	8.74	U/A at publishing	3.54	10.68
Express Companies	4.38	2.54	1.11-9.25	2.73	8.50	4.48	4.79	6.43	8.74	U/A at publishing	3.54	10.68
Trucking Fuel Oil	4.38	5.01	1.11-9.25	3.63	2.89	4.48	2.54	6.43	8.74	U/A at publishing	3.54	10.68
Trucking with Logging	3.08	6.48	1.11-9.25	5.21	0.89	4.48	4.79	6.43	8.74	U/A at publishing	3.54	10.68
Trucking Sand and Gravel	4.38	3.49	1.11-9.25	4.77	4.96	4.48	2.54	6.43	8.74	U/A at publishing	2.21	6.39
Interprovincial Trucking	4.38	5.01	1.15-9.25	4.77	4.96	4.48	4.79	6.43	8.74	U/A at publishing	3.54	10.68
Truck Delivery/Courier	4.38	2.54	1.11-4.46	2.73	8.50	2.11	5.70	6.43	8.74	U/A at publishing	3.54	6.39
Furniture Movers	4.38	5.00	1.11-9.25	4.77	4.96	4.48	7.76	6.43	8.74	U/A at publishing	3.54	6.39
Heavy Industrial Trucking	4.08	5.01	1.11-9.25	4.77	4.96	4.48	4.79	6.43	8.74	U/A at publishing	3.54	10.68
Transporting Chemicals,etc.	4.38	5.01	1.11-9.25	4.77	4.96	4.48	4.79	6.43	8.74	U/A at publishing	3.54	10.68
[1] International												
457 - Public Transport												
Bus Charter/Sightseeing	2.86	2.12	1.11-5.55	1.61	2.30	2.11	3.14	4.89	2.02	U/A at publishing	3.54	3.76
Urban Transit	N/A	2.12	1.11-5.55	1.61	2.30	2.11	5.03	4.89	2.02	U/A at publishing	1.64 [1]	3.76
Rural Transit	N/A	2.12	1.11-5.55	1.61	2.30	2.11	3.14	4.89	2.02	U/A at publishing	3.54	3.76
Limosine Service	2.91	1.85	1.31-8.13	1.61	2.30	2.11	3.14	4.89	2.02	U/A at publishing	3.54	3.06
School Bus Transit	2.47	2.12	1.11-5.55	1.61	2.30	2.11	3.14	4.89	2.02	U/A at publishing	1.10	3.76
Taxi	2.91	2.76	1.31-8.13	1.61	2.30	2.11	3.14	4.89		U/A at publishing	2.10	3.06
Bus Lines	2.86	2.12	1.11-5.55	1.61	2.30	2.11	3.14	4.89	2.02	U/A at publishing	3.54	3.76
Glacier Tours	2.86	2.12	-	-	-	-	N/A	4.89	-	U/A at publishing		3.76
Cable Cars	N/A	2.12	-	-	-	-	N/A	4.89	-	U/A at publishing		-
[1] Municipality.												

WORKERS' COMPENSATION ASSESSMENT RATES - 2011

<u>INDUSTRY</u>	<u>AB</u>	<u>BC</u>	<u>MB</u>	<u>NB</u>	<u>NL</u>	<u>NT/NU</u>	<u>NS</u>	<u>ON</u>	<u>PE</u>	<u>QC</u>	<u>SK</u>	<u>YT</u>
459 - Other												
Snow Plowing	2.18	2.95	1.11-6.55	2.12	3.59	3.90	2.54	6.43	3.69	U/A at publishing	2.21	4.96
Pumping Sewers	2.74	2.58	1.11-6.55	2.53	4.96	2.11	3.14	6.43	3.69	U/A at publishing	3.54	4.96
Bridge Operations	N/A	1.44	-	1.61	3.59	2.11	3.14	6.43 *	3.69	U/A at publishing	-	-
Messenger/Courier	4.38	2.54	1.11-9.25	2.51	8.50	2.11	5.70	2.89	2.02	U/A at publishing	3.54	3.06
Transport Disabled/Aged	2.91	1.85	1.11-5.55	-	2.30	2.11	3.14	6.43	2.02	U/A at publishing	1.64 [1]	4.96
Garbage Trucking	2.96	7.37	1.11-6.55	2.15	4.96	2.11	4.86	6.43	4.55	U/A at publishing	3.54	4.96
Ambulance	0.82	0.93	1.11-5.55	0.32	3.05	1.28	2.54	6.18	6.98	U/A at publishing	2.07	3.06
Armoured Car (Pilot Car)	1.19	1.65	1.11-9.25	1.61	1.96	2.11	2.68	6.18	2.02	U/A at publishing	3.54	3.76
Automobile Rental	0.88	1.41	0.65-3.16 *	1.61	0.71	2.13	1.57	1.76	1.11	U/A at publishing	1.30	3.06
Milk Delivery	4.38	2.54	0.65-2.67	3.63	2.89	2.11	4.79	6.43	8.74	U/A at publishing	2.58	-
Urban Mail Service	4.38	2.54	1.11-9.25	2.73	8.50	2.11	5.70	2.89	2.02	U/A at publishing	3.54	-

[1] Municipality.

MAJOR GROUP '46'
PIPELINE TRANSPORT

Gas Pipelines	0.57	0.67	0.37-0.67	2.53	0.82	4.48	0.80	0.67	-	U/A at publishing	0.56	-
Oil Pipelines	0.57	0.67	0.37-0.67	-	0.82	4.48	0.80	1.03	-	U/A at publishing	0.56	-

MAJOR GROUP '47'
STORAGE/WAREHOUSE

Grain Elevators	1.45	3.13	0.14-1.17	3.63	4.96	-	2.54	2.37	2.49	U/A at publishing	1.38	-
Inland Terminals	1.45	1.73	0.14-1.17	3.63	-	-	2.54	2.37	-	U/A at publishing	1.38	-
Cold Storage	2.19	3.16	0.65-2.60	3.63	4.96	1.84	2.54	3.28	0.30	U/A at publishing	3.54	1.83
Public Warehouse	2.19	2.51	0.65-5.97	3.63	4.96	1.84	2.54	3.28	2.02	U/A at publishing	3.54	1.83
Warehousing with Wholesale	0.86	2.51	0.65-5.97	3.63	4.96	1.84	2.54	3.28	0.30	U/A at publishing	-	3.06
Mini Warehouse	2.19	1.12	0.65-5.97	3.63	4.96	1.84	2.54	3.28	0.30	U/A at publishing	3.54	3.06
Wrapping/Packaging Svcs.	2.15	1.87	1.85-8.26	-	-	-	2.54	2.95	0.30	U/A at publishing	0.32	3.06
Packaging and Marketing	2.15	1.87	1.85-8.26	-	-	-	2.54	2.95	0.30	U/A at publishing	1.91	3.06

DIVISION 'H'
COMMUN./UTILITIES

MAJOR GROUP '48'
COMMUNICATIONS

481- Telecom/Broadcast

Radio Stations	0.61	0.29	0.14-0.37	0.32	0.76	0.56	0.60	0.37 *	0.30	U/A at publishing	0.34	0.90
TV Stations	0.61	0.29	0.14-0.37	0.32	0.76	0.56	0.60	0.37 *	0.30	U/A at publishing	0.34	1.83
Cable TV Operation	0.32	1.14	0.37-0.85	0.32	0.76	0.56	2.68	0.37	0.30	U/A at publishing	0.34	1.83
Install Cable TV Lines	1.69	1.14	0.37-0.85	0.32	3.59	0.56	2.68	4.25	2.21	U/A at publishing	1.16	4.96
Install Radio/TV Antennas	1.69	1.14	4.86-9.19	2.09	3.59	0.56	2.68	4.25	2.21	U/A at publishing	2.24	-
Telecommunications	0.31	0.38	0.14-0.98	0.32	0.76	0.56	0.60	0.37	0.30	U/A at publishing	0.53	1.83
Television Outlets	0.32	1.14	0.14-0.37	-	0.76	0.56	0.60	0.37	0.30	U/A at publishing	0.34	1.83

*=Coverage by application (voluntary industry). x=includes both compulsory and voluntary industries. '-=Industry not currently operating within the jurisdiction. SI=Self-insured. NC=not covered/excluded

WORKERS' COMPENSATION ASSESSMENT RATES - 2011

INDUSTRY	AB	BC	MB	NB	NL	NT/NU	NS	ON	PE	QC	SK	YT
482-Telecomm Carriers												
Operating Phone Exchanges	0.31	0.38	0.14-0.98	0.32	0.76	0.56	0.60	0.37	0.30	U/A at publishing	0.53	1.83
Intercommunication Svcs.	0.31	0.38	0.14-0.98	-	0.76	0.56	0.60	0.37	0.30	U/A at publishing	0.53	1.83
Repair Telephones	0.43	0.22	0.14-0.98	-	0.76	0.56	0.60	0.37	0.30	U/A at publishing	0.53	1.83
Splice Telephone Cable	1.69	0.38	0.14-0.98	-	0.76	0.56	2.68	4.25	0.30	U/A at publishing	0.53	-
Telegraph and Telephone	0.31	0.38	0.14-0.98	0.32	0.76	0.56	0.60	0.37	0.30	U/A at publishing	0.53	1.83
Rural Telephone Companies	0.31	0.38	0.14-0.98	-	0.76	-	0.60	0.37	0.30	U/A at publishing	0.53	-
483 -Other Telecommun.												
Distribution, Ad Circulars	0.79 *	2.54	0.21-1.17	-	0.76	-	0.60	1.05 *		U/A at publishing	1.91	-
Submarine Cable Transmiss.	N/A	0.38	-	-	0.76	-	0.60	4.25		U/A at publishing		-
484-Postal/Courier												
Short Distance Courier	4.38	2.54	1.11-4.46	2.73	8.50	2.11	5.70	2.89	2.02	U/A at publishing	3.54	3.06
Long Distance Courier	4.38	2.54	1.11-9.25	2.73	8.50	2.11	5.70	2.89	2.02	U/A at publishing	3.54	3.06
Postal Service	0.21 x[1]	2.54	S.I	2.73	8.50	2.11	5.70	2.89	2.02	U/A at publishing	0.32	3.06
Home Delivery Service	4.38	2.54	1.11-4.46	2.73	8.50	2.11	5.70	2.89	1.11	U/A at publishing	1.91	3.06
[1] Postal Outlet.												
MAJOR GROUP '49'												
OTHER UTILITIES												
491 - Electric Power												
Generate/Distribute Power	0.46	0.93	S.I	0.32	0.82	0.55	0.80	0.76 or 1.03 [1]	2.21	U/A at publishing	0.86	0.90
[1] Generate = 0.76, Distribute = 1.03												
492 - Gas Distribution												
Natural Gas Distribution	0.94	0.67	0.37-0.67	0.32	0.82	0.55	0.80	0.67	-	U/A at publishing	0.56	-
493 - Water Systems												
Water/Steam Distribution	1.26	0.53	0.37-1.85	2.15	0.82	-	1.96	1.03	3.69	U/A at publishing		-
Water Treatment	1.26	1.68	S.I	2.15	0.82	-	1.96	1.03	3.69	U/A at publishing	1.64 [1]	-
[1] Municipality.												
494 - Other Utilities												
Garbage Dump	2.96	3.62	1.11-6.55	2.15	4.96	1.74	4.86	6.43	3.69	U/A at publishing	1.64 [1]	4.96
Disposal Industrial Waste	2.74	7.37	1.11-6.55	6.38	4.96	-	4.86	6.43	3.69	U/A at publishing	3.54	4.96
Cleaning Septic Tanks	2.74	2.58	1.11-6.55	6.38	4.96	2.11	4.86	6.43	3.69	U/A at publishing	3.54	4.96
Garbage Collection	2.96	7.37	1.11-6.55	6.38	4.96	2.11	4.86	6.43	3.69	U/A at publishing	3.54	4.96
Sanitary Landfill	2.96	3.62	1.11-6.55	2.15	4.96	1.74	4.86	6.43	3.69	U/A at publishing	1.64 [1]	4.96
Drain/Irrigation District	1.26	3.62	1.11-6.55	6.38	-	-	4.86	2.15	3.69	U/A at publishing		-
Chem/Petro Waste Disposal	1.34	7.37	1.11-6.55	6.38	4.96	-	4.86	6.43	3.69	U/A at publishing	3.54	-
Liquid Waste Disposal	2.74	2.58	1.11-6.55	6.38	4.96	-	4.86	6.43	3.69	U/A at publishing	3.54	-
[1] Municipality.												

*=Coverage by application (voluntary industry). x=includes both compulsory and voluntary industries. '-=Industry not currently operating within the jurisdiction. SI=Self-insured. NC=not covered/excluded

WORKERS' COMPENSATION ASSESSMENT RATES - 2011

<u>INDUSTRY</u>	<u>AB</u>	<u>BC</u>	<u>MB</u>	<u>NB</u>	<u>NL</u>	<u>NT/NU</u>	<u>NS</u>	<u>ON</u>	<u>PE</u>	<u>QC</u>	<u>SK</u>	<u>YT</u>
DIVISION 'I'												
WHOLESALE TRADE												
MAJOR GROUP '50'												
FARM PRODUCTS												
Livestock	4.84 x	8.39	0.37-1.85	0.81	1.48	8.41	0.60	6.78	1.62	U/A at publishing	3.46	3.76
Grain	1.45	2.61	0.37-1.85	0.81	1.48	-	0.60	2.72	1.62	U/A at publishing	1.38	3.76
Agric. Chem/Farm Supply	1.64	0.34	0.37-1.85	0.81	1.48	-	0.60	1.88	1.62	U/A at publishing	1.30	3.76
Farm Seed/Feed/Fertilizer	1.64	1.23	0.37-1.85	0.81	1.48	-	0.60	1.62	2.49	U/A at publishing	1.30	3.76
Farm Machinery/Equipment	1.54	2.60	0.14-0.71	0.81	1.48	-	0.60	2.76	1.62	U/A at publishing	1.30	3.76
Raw Hides and Skin	4.67	1.55	4.63		-	8.41	0.60	3.55	-	U/A at publishing	1.16	3.76
MAJOR GROUP '51'												
PETROLEUM PRODUCT												
Bulk Petroleum Distribution	1.64	2.82	0.37-1.85	1.26	2.89	2.11	2.54	2.49	2.02	U/A at publishing	1.30	1.83
Fuel Dealers	1.64	2.82	0.37-1.85	1.26	2.89	2.11	2.54	2.49	2.02	U/A at publishing	1.92	1.83
MAJOR GROUP '52'												
FOOD/BEV/DRUG/TOBACCO												
521 - Wholesale Foods												
Confectionery	1.56	1.20	0.73-5.55	0.81	4.06	1.84	2.90	2.43	1.11	U/A at publishing	1.16	1.83
Frozen Foods	1.56	1.20	0.73-5.55		4.06	1.84	2.90	2.43	1.11	U/A at publishing	1.91	1.83
Dairy Products	1.56	1.20	0.73-5.55	0.81	4.06	1.84	2.90	2.43	1.11	U/A at publishing	2.58	1.83
Poultry and Eggs	1.56	1.20	0.73-5.55	0.81	4.06	1.84	2.90	2.43	1.11	U/A at publishing	3.46 x	1.83
Fish and Seafood	1.56	1.19	0.73-5.55	0.81	4.06	1.84	2.90	2.43	1.11	U/A at publishing	1.91	1.83
Fruit and Vegetables	1.56	1.20	0.73-5.55	0.81	4.06	1.84	2.90	2.43	1.11	U/A at publishing	1.16	1.83
Meats	1.56	1.20	0.73-5.55	0.81	4.06	1.84	2.90	2.43	1.11	U/A at publishing	1.91	1.83
Groceries	1.56	1.20	0.73-5.55		4.06	1.84	2.90	2.43	1.11	U/A at publishing	1.16	1.83
Bakery	1.56	1.20	0.73-5.55		4.06	1.84	2.90	2.43	1.11	U/A at publishing	1.35	1.83
522 - Beverages												
Beverages (General)	1.56	1.20	0.73-5.55	6.65	1.48	1.84	2.54	2.43	1.11	U/A at publishing	2.58	1.83
Soft Drinks	1.56	1.20	0.73-5.55	6.65	1.48	1.84	2.54	2.43	1.11	U/A at publishing	2.58	1.83
Beer	1.30	1.20	0.73-5.55	0.81	1.48	-	0.60	3.99	1.11	U/A at publishing	1.35	1.83
523-Drugs & Toiletries												
Drugs	0.43	0.34	0.37-1.85	0.81	1.48	1.84	0.60	1.40	1.11	U/A at publishing	0.66	1.83
Toiletries	0.86	0.34	0.37-1.85	0.81	1.48	1.84	0.60	1.40	1.11	U/A at publishing	0.66	1.83
Chemicals/Cleaning Supplies	0.86	1.23	0.37-1.85	0.81	1.48	1.84	0.60	1.40	1.11	U/A at publishing	1.16	1.83
524 - Tobacco												
Tobacco Products	0.86	1.20	0.37-1.85	0.81	1.48	-	0.60	0.68	1.11	U/A at publishing	0.66	1.83

*=Coverage by application (voluntary industry). x=includes both compulsory and voluntary industries. '-=Industry not currently operating within the jurisdiction. SI=Self-insured. NC=not covered/excluded

WORKERS' COMPENSATION ASSESSMENT RATES - 2011

INDUSTRY	AB	BC	MB	NB	NL	NT/NU	NS	ON	PE	QC	SK	YT
MAJOR GROUP '53'												
APPAREL/DRY GOODS												
Clothing	0.86	0.85	0.37-1.85	0.81	1.48	1.84	0.60	1.40	1.11	U/A at publishing	0.66	1.83
Footwear	0.86	0.85	0.37-1.85	0.81	1.48	1.84	0.60	1.40	1.11	U/A at publishing	0.66	1.83
Linens/Draperies, etc.	0.86	0.85	0.37-1.85	0.81	1.48	1.84	0.60	1.40	1.11	U/A at publishing	0.66	1.83
Lifejackets, etc.	0.86	0.85	0.37-1.85	0.81	1.48	1.84	0.60	1.40	1.11	U/A at publishing	1.16	1.83
Notions and Dry Goods	0.86	1.23	0.37-1.85	0.81	1.48	1.84	0.60	1.40	1.11	U/A at publishing	0.66	1.83
Luggage/Handbags	0.86	0.85	0.37-1.85	0.81	1.48	1.84	0.60	1.40	1.11	U/A at publishing	0.66	1.83
MAJOR GROUP '54'												
HOUSEHOLD GOODS												
Electrical Appliances	0.86	0.50	0.37-1.85	0.81	1.48	1.84	0.60	1.40	1.11	U/A at publishing	1.16	1.83
Electronic Appliances	0.86	0.50	0.37-1.85	0.81	1.48	1.84	0.60	1.40	1.11	U/A at publishing	1.16	1.83
Household Furniture	0.86	1.23	0.37-1.85	0.81	1.48	1.84	0.60	1.40	1.11	U/A at publishing	1.91	1.83
China/Crockery	0.86	1.23	0.37-1.85	0.81	1.48	1.84	0.60	1.40	1.11	U/A at publishing	1.16	1.83
Floor Coverings	0.86	1.23	0.37-1.85	0.81	1.48	1.84	0.60	1.40	1.11	U/A at publishing	1.16	1.83
Ceramic Tiles	0.86	1.23	0.37-1.85	0.81	1.48	1.84	0.60	1.40	1.11	U/A at publishing	1.16	1.83
Cabinets	0.86	1.23	0.37-1.85	0.81	2.66	1.84	0.60	1.40	1.11	U/A at publishing	2.86	1.83
Doors/Windows	0.86	1.23	0.37-1.85	0.81	2.66	1.84	0.60	1.40	1.11	U/A at publishing	2.73	1.83
MAJOR GROUP '55'												
MOTOR VEHICLES												
Automobiles	0.88	1.01	0.47-3.24	1.19	1.48	2.13	0.80	0.78	4.55	U/A at publishing	1.30	-
Trucks/Buses/Trailers	0.88	1.01	0.47-3.24	1.19	1.48	2.13	4.23	0.78	4.55	U/A at publishing	1.92	-
Tires and Tubes	0.86	2.74	0.37-1.85	1.19	1.48	1.84	0.80	1.40	4.55	U/A at publishing	1.16	-
Hose Distributors	1.63	0.50	0.37-1.85	1.19	1.48	1.84	0.80	1.40	4.55	U/A at publishing	1.16	-
Garages	1.63	2.34	0.47-3.24	1.19	1.48	2.13	4.23	3.39	4.55	U/A at publishing	1.92	-
Automobile Parts	0.86	0.50	0.37-1.85	1.19	1.48	2.13	0.80	1.40	4.55	U/A at publishing	1.16	-
Transportation Parts/Equip	0.86	0.50	0.37-1.85	1.19	1.48	2.13	0.80	1.40	4.55	U/A at publishing	1.16	-
MAJOR GROUP '56'												
HARDWARE/PLUMBING/HEATING/BLDG.												
561 - Metals												
Iron and Steel Products	0.86	1.23	0.37-1.85	1.16	1.48	1.84	2.54	3.11	2.57	U/A at publishing	2.86	1.83
Structural Steel	0.86	2.49	0.37-1.85	1.16	1.48	1.84	2.54	3.11	2.57	U/A at publishing	2.86	1.83
Metal Products	0.86	1.23	0.37-1.85	1.16	1.48	1.84	2.54	3.11	2.57	U/A at publishing	2.86	1.83
562 - Hardware												
Air Conditioning Equipment	0.86	1.23	0.65-3.24	0.81	2.66	1.75	0.80	1.40	1.11	U/A at publishing	1.16	1.83
Hardware	0.86	1.23	0.65-3.24		2.66	1.75	0.80	1.40	1.11	U/A at publishing	1.16	1.83
Plumbing/Heating Equip	0.86	1.23	0.65-3.24	0.81	2.66	1.75	0.80	1.40	1.11	U/A at publishing	1.16	1.83
563 - Lumber												
Lumber/Building Supplies	0.86	1.54	0.37-2.66	0.81	2.66	1.84	2.54	2.88	1.11	U/A at publishing	2.86	1.83
Paint/Glass Wallpaper	0.86	1.23	0.65-3.24	0.81	2.66	1.84	0.80	1.40	1.11	U/A at publishing	2.73	1.83
Water Pumps, etc.	0.86	1.23	0.65-3.24	0.81	2.66	1.84	0.80	2.88	1.11	U/A at publishing	1.16	1.83

WORKERS' COMPENSATION ASSESSMENT RATES - 2011

INDUSTRY	AB	BC	MB	NB	NL	NT/NU	NS	ON	PE	QC	SK	YT
MAJOR GROUP '57'												
MACHINERY, EQUIP. IND. WHOLESALE												
Construction Equipment	1.52	2.60	0.65-3.47	0.81	1.38	1.84	0.80	1.76	2.57	U/A at publishing	1.92	-
Mining Machinery	1.74	2.60	0.65-3.47	0.81	1.38	1.84	0.80	1.76	2.57	U/A at publishing	1.92	-
Industrial Equipment	1.52	2.60	0.65-3.47	0.81	1.38	1.84	0.80	1.76	2.57	U/A at publishing	1.92	1.83
Industrial Machinery	1.52	2.60	0.65-3.47	0.81	1.38	1.84	0.80	1.76	2.57	U/A at publishing	1.92	-
Electrical Machinery/Equip	2.09	2.60	0.65-3.47	0.81	1.38	1.84	0.80	1.40	2.57	U/A at publishing	1.30	-
Office Equipment	0.23	0.50	0.65-3.47	0.81	1.38	1.84	0.80	1.40	1.11	U/A at publishing	0.66	1.83
Cleaning Equipment	1.06	0.50	0.65-3.47	0.81	1.38	1.84	0.80	1.40	1.11	U/A at publishing	1.16	-
Forklift	1.52	2.60	0.65-3.47	0.81	1.38	1.84	0.80	1.40	2.57	U/A at publishing	1.30	-
Laboratory Equipment	0.63	0.50	0.65-3.47	0.81	1.38	1.84	0.80	1.40	1.11	U/A at publishing	1.16	-
Marine Equipment	N/A	0.50	0.65-3.47	0.81	1.38	1.84	0.80	1.76	2.57	U/A at publishing	1.30	-
Optical Equipment	N/A	0.50	0.65-3.47	0.81	1.38	1.84	0.80	1.40	1.11	U/A at publishing	1.16	-
Parking Meters	N/A	1.52	0.65-3.47	0.81	1.38	1.84	0.80	1.40	-	U/A at publishing	1.16	-
Industrial Ovens/Kilns	N/A	2.60	0.65-3.47	-	1.38	1.84	0.80	1.40	-	U/A at publishing	1.16	1.83
MAJOR GROUP '59'												
OTHER WHOLESALE												
Junk Dealers	0.86	1.23	2.78-5.44	4.34	3.50	1.84	3.85	1.40	2.57	U/A at publishing	1.29	-
Books/Periodicals/Newsprint	0.86	1.23	0.37-1.85	0.81	1.48	1.84	0.60	1.40	1.11	U/A at publishing	0.66	-
Paper/Paper Products	0.86	1.23	0.37-1.85	0.81	1.48	1.84	0.60	1.40	1.11	U/A at publishing	0.66	1.83
Btle Exch.Yards - Incl. scrap.	5.83	3.03	2.78-5.44	4.34	-	1.84	5.83	5.90	2.57	U/A at publishing	2.73	-
Btle Exch.Yards- Excl. scrap.	2.87	0.72	1.11-3.06	0.32	-	1.84	5.83	5.90	2.57	U/A at publishing	2.73	-
Amusement/Sport Goods	0.86	1.23	0.37-1.85	0.81	1.48	1.84	0.60	1.40	1.11	U/A at publishing	1.16	-
Toys/Novelties	0.86	1.23	0.37-1.85	0.81	1.48	1.84	0.60	1.40	1.11	U/A at publishing	0.66	-
Photo Supplies	0.86	1.23	0.37-1.85	0.81	1.48	1.84	0.60	1.40	1.11	U/A at publishing	0.66	-
Musical Instruments	0.86	1.23	0.37-1.85	0.81	1.48	1.84	0.60	1.40	1.11	U/A at publishing	0.66	-
Jewellery/Watches	0.86	1.23	0.37-1.85	0.81	1.48	1.84	0.60	1.40	1.11	U/A at publishing	0.66	-
Scientific Products	0.86	1.23	0.37-1.85	0.81	1.48	1.84	0.60	1.40	1.11	U/A at publishing	1.16	-
Marine Supplies	0.86	1.23	0.37-1.85	0.81	1.38	1.84	0.60	1.40	1.11	U/A at publishing	1.30	-
Furniture	0.86	1.23	0.37-1.85	0.81	1.48	1.84	0.60	1.40	1.11	U/A at publishing	1.91	1.83
General Merchandise	0.86	1.23	0.37-1.85	0.81	1.48	1.84	0.60	1.40	1.11	U/A at publishing	1.16	-
Plants	0.86	1.23	0.37-1.85	0.81	1.48	1.84	0.60	1.40	1.11	U/A at publishing	1.16	-
Sales/Representatives	0.86	0.26	0.37-1.85	-	1.58	1.84	0.60	1.40	1.11	U/A at publishing	0.32 *	-
Vulcanizing	2.26	1.23	1.11-5.55	0.81	3.88	1.84	3.85	1.40	2.49	U/A at publishing	1.92	-
Swimming Pools	0.86	1.23	0.37-1.85	0.81	1.48	1.84	0.80	1.40	1.11	U/A at publishing	1.16	-
Sanitation Equipment	0.86	1.23	0.37-1.85	0.81	1.38	1.84	0.80	1.40	1.11	U/A at publishing	1.16	-
Safes	0.86	1.23	0.37-1.85	-	1.38	1.84	0.80	1.40	1.11	U/A at publishing	1.16	-
Siding	0.86	1.23	0.37-1.85	0.81	2.66	1.84	2.54	1.40	1.11	U/A at publishing	2.86	-
Firewood/Charcoal	1.63	1.23	0.37-1.85	0.81	1.48	1.84	0.80	1.40	1.11	U/A at publishing	3.54	-
Fire Extinguishers	0.86	1.23	0.37-1.85	0.81	1.38	1.84	0.80	1.40	1.11	U/A at publishing	1.16	1.83
Lighting Equipment	0.86	1.23	0.37-1.85	0.81	1.38	1.84	0.80	1.40	1.11	U/A at publishing	1.16	1.83
Aircraft	N/A	1.02	0.37-1.85	0.81	1.38	1.84	0.80	1.40	2.49	U/A at publishing	1.02	1.83

*=Coverage by application (voluntary industry). x=includes both compulsory and voluntary industries. '-=Industry not currently operating within the jurisdiction. SI=Self-insured. NC=not covered/excluded

WORKERS' COMPENSATION ASSESSMENT RATES - 2011

<u>INDUSTRY</u>	<u>AB</u>	<u>BC</u>	<u>MB</u>	<u>NB</u>	<u>NL</u>	<u>NT/NU</u>	<u>NS</u>	<u>ON</u>	<u>PE</u>	<u>QC</u>	<u>SK</u>	<u>YT</u>		
DIVISION 'J'														
RETAIL TRADE														
MAJOR GROUP '60'														
FOOD/BEV/DRUG														
601 - Food Stores														
Supermarkets	1.56	1.19	0.91-5.55	2.28	3.70	1.75	1.97	2.43	1.11	U/A at publishing	1.91	1.83		
Grocery Stores	1.56	1.04	0.91-5.55	2.28	1.80	1.75	1.97	2.11	1.11	U/A at publishing	1.16	1.83		
Bakeries	2.08	0.79	1.85-8.13	0.94	1.80	1.75	1.97	3.57	1.11	U/A at publishing	1.35	1.83		
Pastries	2.08	0.79	1.85-8.13	0.94	1.80	1.75	1.97	3.57	1.11	U/A at publishing	1.35	1.83		
Candy Stores	0.43	1.95	0.14-1.24	0.94	1.80	1.75	1.97	3.57	1.11	U/A at publishing	1.16	1.83		
Fruit and Vegetables	3.22	1.04	0.14-1.24	0.94	1.80	1.75	1.97	3.57	1.11	U/A at publishing	1.16	1.83		
Farmers Markets	3.22	x	1.04	0.37-0.90	x	0.94	1.80	1.75	1.97	2.43	1.11	U/A at publishing	3.46	1.83
Meat Stores (Butcher)	1.56	2.70	0.14-1.24	0.94	1.80	1.75	1.97	2.43	1.11	U/A at publishing	1.91	1.83		
Del's	1.56	0.79	0.39-3.42	0.94	1.80	1.75	1.97	3.57	1.11	U/A at publishing	0.97	1.83		
Milk Distribution/Dairy Stores	1.56	0.72	0.14-1.24	0.94	1.80	1.75	1.97	3.57	1.11	U/A at publishing	2.58	1.83		
Bulk Foods	1.56	0.72	0.14-1.24	0.94	1.80	1.75	1.97	3.57	1.11	U/A at publishing	1.91	1.83		
Lobsters	N/A	0.72	0.14-1.24	0.94	1.80	1.75	1.97	3.57	1.11	U/A at publishing	1.91	1.83		
Fish	1.56	0.72	0.14-1.24	0.94	1.80	1.75	1.97	3.57	1.11	U/A at publishing	1.91	1.83		
Tobacco	N/A	0.72	0.14-1.24	0.94	1.80	1.75	1.97	3.57	1.11	U/A at publishing	0.66	1.83		
Roadside Fruit/Vegetables	1.56	1.04	0.37-0.90	x	0.94	1.80	1.75	1.97	3.57	1.11	U/A at publishing	1.16	1.83	
Convenience (groceries) Stores	1.56	1.04	0.91-5.55	0.94	1.80	1.75	1.97	2.11	1.11	U/A at publishing	1.16	1.83		
602 - Beverages														
Liquor Stores	1.56	0.72	S.I	1.42	1.58	1.75	1.97	2.11	1.11	U/A at publishing	0.66	-		
Wine and Beer Stores	1.56	0.72	0.14-1.24	1.42	1.58	1.75	1.97	2.11	1.11	U/A at publishing	0.66	-		
603 - Drugs, etc.														
Drug Stores	0.43	0.72	0.14-1.24	0.94	1.58	1.75	0.60	2.11	1.11	U/A at publishing	0.66	1.83		
Health Food Stores	0.43	0.72	0.14-1.24	0.94	1.58	1.75	1.97	2.11	1.11	U/A at publishing	0.66	1.83		
Pharmacy	0.43	0.72	0.14-1.24	0.94	1.58	1.75	0.60	0.68	1.11	U/A at publishing	0.66	1.83		
Cosmetics /Toiletries	0.43	0.72	0.14-1.24	0.94	1.58	1.75	0.60	0.68	1.11	U/A at publishing	0.66	1.83		
MAJOR GROUP '61'														
SHOE/APPAREL/FABRIC/YARN														
Shoe Stores	0.43	0.72	0.14-1.24	1.19	1.58	1.75	0.80	1.40	1.11	U/A at publishing	0.66	1.83		
Clothing Stores	0.43	0.72	0.14-1.24	1.19	1.58	1.75	0.80	1.40	1.11	U/A at publishing	0.66	1.83		
Leather Goods	0.43	0.72	0.14-1.24	1.19	1.58	1.75	0.80	1.40	1.11	U/A at publishing	0.66	1.83		
Yarn Stores	0.43	0.72	0.14-1.24	1.19	1.58	1.75	0.80	1.40	1.11	U/A at publishing	0.66	1.83		
Fur Stores	0.43	0.72	0.14-1.24	1.19	1.58	1.75	0.80	1.40	1.11	U/A at publishing	1.16	1.83		

*=Coverage by application (voluntary industry). x=includes both compulsory and voluntary industries. '-=Industry not currently operating within the jurisdiction. SI=Self-insured. NC=not covered/excluded

WORKERS' COMPENSATION ASSESSMENT RATES - 2011

INDUSTRY	AB	BC	MB	NB	NL	NT/NU	NS	ON	PE	QC	SK	YT
MAJOR GROUP '62'												
FURNITURE/APPLIANCE												
Household Furniture	1.03	1.56	0.37-2.66	1.19	2.43	1.75	1.57	1.40	1.11	U/A at publishing	1.91	1.83
Furniture Refinishing	2.78	3.06	0.76-5.55	1.19	2.43	1.75	1.57	1.40	1.11	U/A at publishing	1.91	1.83
Household Appliances	1.03	0.72	0.37-2.66	1.19	2.43	1.75	1.57	1.40	1.11	U/A at publishing	1.16	1.83
TV/Radio/Stereo	0.23	0.72	0.37-2.66	1.19	1.58	1.75	1.57	1.40	1.11	U/A at publishing	1.16	1.83
Antiques	0.43	0.72	0.37-2.66	1.19	1.58	1.75	1.57	1.40	1.11	U/A at publishing	1.16	1.83
Carpet Stores	2.80	1.56	0.37-2.66	2.25	2.43	1.75	1.57	1.40	1.11	U/A at publishing	1.16	1.83
Drapery Stores	0.77	0.72	0.37-2.66	1.19	1.58	1.75	1.57	1.40	1.11	U/A at publishing	1.91	1.83
Paint and Wallpaper	1.04	0.72	0.37-2.66	1.19	1.58	1.75	1.57	1.40	1.11	U/A at publishing	0.66	1.83
Sewing Machines	1.03	0.72	0.37-2.66	1.19	1.58	1.75	1.57	1.40	1.11	U/A at publishing	0.66	1.83
Window Blinds	0.77	0.72	0.37-2.66	1.19	1.58	1.75	1.57	1.40	1.11	U/A at publishing	1.91	1.83
Waterbeds	1.03	0.72	0.37-2.66	1.19	2.43	1.75	1.57	1.40	1.11	U/A at publishing	1.91	1.83
Lighting Fixtures	1.04	0.72	0.37-2.66	1.19	2.43	1.75	1.57	1.40	1.11	U/A at publishing	1.16	1.83
Upholstery	2.78	3.06	0.76-5.55	1.19	1.58	1.75	1.57	1.40	1.11	U/A at publishing	1.91	1.83
Electric Appliances	1.03	0.72	0.37-2.66	1.19	1.58	1.75	1.57	1.40	1.11	U/A at publishing	1.16	1.83
Electronic Appliances	1.03	0.72	0.37-2.66	1.19	1.58	1.75	1.57	1.40	1.11	U/A at publishing	1.16	1.83
MAJOR GROUP '63'												
AUTOMOTIVE												
Auto Dealership (New)	0.88	1.01	0.47-3.24	0.81	2.02	2.13	1.88	0.78	1.11	U/A at publishing	1.30	3.06
Used Auto Dealers	0.88	1.01	0.47-3.24	0.81	2.02	2.13	1.88	0.78	1.11	U/A at publishing	1.30	3.06
RV Dealership	1.26	1.62	0.47-3.24	0.81	2.02	2.13	1.88	0.78	1.11	U/A at publishing	1.30	3.06
Service Stations	1.60	0.97	0.47-3.24	0.94	1.48	2.13	1.70	3.39	1.11	U/A at publishing	1.92	3.06
Home and Auto Supply	1.66	2.12	0.65-3.24	2.28	3.92	2.13	1.57	1.40	1.11	U/A at publishing	1.16	3.06
Auto Parts/Accessories	1.04	0.72	0.65-3.24	0.94	2.02	2.13	2.68	1.40	1.11	U/A at publishing	1.16	3.06
Trailer Dealers	1.26	1.01	0.65-3.47	0.81	2.02	2.13	1.88	1.40	2.57	U/A at publishing	1.30	3.06
Retail Gas Sales	1.56	0.97	0.24-1.17	0.94	1.48	2.13	1.70	2.49	1.11	U/A at publishing	1.30	3.06
Tire Shops	1.63	2.34	0.47-3.24	4.59	2.02	2.13	2.68	3.39	4.55	U/A at publishing	1.92	3.06
Autobody Shops	1.32	2.34	1.48-9.25	2.51	3.88	2.13	4.23	3.39	4.55	U/A at publishing	1.92	3.06
Auto Detailing	1.32	2.05	1.48-9.25	2.51	3.88	2.13	4.23	3.39	4.55	U/A at publishing	1.30	3.06
Auto Mechanics	1.63	2.34	0.47-3.24	2.51	3.88	2.13	4.23	3.39	4.55	U/A at publishing	1.92	3.06
Suspension Shops	1.63	2.34	0.47-3.24	2.51	3.88	2.13	4.23	3.39	4.55	U/A at publishing	1.92	3.06
Muffler Shops	1.63	2.34	0.47-3.24	2.51	3.88	2.13	4.23	3.39	4.55	U/A at publishing	1.92	3.06
Auto Glass Replacement	1.32	2.34	0.47-3.24	2.51	3.88	2.13	1.70	3.39	4.55	U/A at publishing	1.92	3.06
Car/Truck Wash	1.56	2.05	0.24-1.17	2.51	1.48	2.13	1.70	3.39	4.55	U/A at publishing	1.30	3.06
Mobile Home Sales	1.26	0.72	0.65-3.47	0.81	2.02	2.13	1.88	3.39	4.55	U/A at publishing	1.30	3.06
Auto Salvage	1.63	2.34	1.11-3.01	2.51	3.55	2.13	4.23	3.39	4.55	U/A at publishing	1.29	3.06
Radiator Shops	1.63	2.34	0.47-3.24	2.51	3.88	2.13	1.70	3.39	4.55	U/A at publishing	1.92	3.06
Rustproofing	1.32	2.05	0.47-3.24	2.51	3.88	2.13	4.23	3.39	4.55	U/A at publishing	1.92	3.06
Towing Services	2.87	4.70	1.85-4.87	2.51	3.88	2.11	4.23	3.39	4.55	U/A at publishing	1.92	3.06
Farm Implements	0.88	2.60	0.65-3.47	2.51	3.88	-	0.80	2.76	4.55	U/A at publishing	1.30	3.06
Marine Sales	1.28	1.62	0.37-1.85	0.94	2.02	2.13	1.88	1.76	4.55	U/A at publishing	1.30	3.06

*=Coverage by application (voluntary industry). x=includes both compulsory and voluntary industries. '-=Industry not currently operating within the jurisdiction. SI=Self-insured. NC=not covered/excluded

WORKERS' COMPENSATION ASSESSMENT RATES - 2011

<u>INDUSTRY</u>	<u>AB</u>	<u>BC</u>	<u>MB</u>	<u>NB</u>	<u>NL</u>	<u>NT/NU</u>	<u>NS</u>	<u>ON</u>	<u>PE</u>	<u>QC</u>	<u>SK</u>	<u>YT</u>
MAJOR GROUP '64'												
GENERAL RETAIL												
Department Stores	1.04	1.01	0.37-2.66	2.28	2.40	1.75	1.89	1.40	1.11	U/A at publishing	1.16	1.83
General Stores	1.04	0.72	0.37-2.66	2.28	1.80	1.75	1.89	1.40	1.11	U/A at publishing	1.16	1.83
Mail Order at Dept Stores	1.04	1.01	0.37-2.66	2.28	1.80	1.75	1.89	1.40	1.11	U/A at publishing	1.91	1.83
Consumer Dist. Warehouse	1.04	0.72	0.37-2.66	2.28	-	1.75	1.89	1.40	1.11	U/A at publishing	1.16	1.83
Consumer Co-op	1.56	1.01	0.37-2.66	2.28	3.70	1.75	1.89	1.40	1.11	U/A at publishing	1.57	1.83
MAJOR GROUP '65'												
OTHER RETAIL												
651-Books/Stationery												
Book Stores	0.43	0.72	0.14-1.24	1.19	1.58	1.75	0.95	1.40	1.11	U/A at publishing	0.66	1.83
Card Shops	0.43	0.72	0.14-1.24	1.19	1.58	1.75	0.95	1.40	1.11	U/A at publishing	0.66	1.83
Stationery Stores	0.43 [1]	0.72	0.14-1.24	1.19	1.58	1.75	0.95	1.40	1.11	U/A at publishing	0.66	1.83
[1] Office Products \$1.04												
652 - Florists												
Florists/Nursery	1.04	0.72	0.14-1.24	1.19	1.58	1.75	0.95	1.40	1.11	U/A at publishing	0.66	1.83
Garden Supplies	1.63	1.46	0.37-2.66	1.19	1.58	1.75	0.95	1.40	1.11	U/A at publishing	0.66	1.83
Sun Solariums	2.34	2.12	0.37-2.66	1.19	1.58	1.75	0.95	1.40	1.11	U/A at publishing	2.86	1.83
653 - Hardware												
Hardware Stores	1.04	0.72	0.37-2.66	1.19	1.58	1.75	1.57	1.40	1.11	U/A at publishing	1.16	1.83
Plumbing/Heating	1.04	2.12	0.37-2.66	1.19	1.58	1.75	1.57	1.40	1.11	U/A at publishing	1.16	1.83
Lawn Mowers, etc.	1.04	0.72	0.37-2.66	1.19	1.58	1.75	1.57	1.40	1.11	U/A at publishing	1.16	1.83
654 - Sporting Goods												
Bicycle Shops	1.04	0.72	0.14-1.24	1.19	1.58	1.75	0.95	1.40	1.11	U/A at publishing	1.16	1.83
Boating Supplies	1.28	1.97	0.14-1.24	1.19	1.58	1.75	0.95	0.78	1.11	U/A at publishing	1.16	1.83
Surf Boards	1.04	0.72	0.14-1.24	1.19	1.58	1.75	0.95	1.40	1.11	U/A at publishing	1.16	1.83
Sporting Goods	1.04	0.72	0.14-1.24	1.19	1.58	1.75	0.95	1.40	1.11	U/A at publishing	1.16	1.83
655 - Music												
Piano Tuning	0.23	0.41	0.14-1.24	1.19	1.58	1.75	0.95	1.40	1.11	U/A at publishing	0.66	1.83
Record/Tape Stores	0.43	0.72	0.14-1.24	1.19	1.58	1.75	0.95	1.40	1.11	U/A at publishing	0.66	1.83
Musical Instruments	0.43	0.41	0.14-1.24	1.19	1.58	1.75	0.95	1.40	1.11	U/A at publishing	0.66	1.83
656 - Jewelry												
Jewelry Stores	0.43	0.41	0.14-1.24	1.19	1.58	1.75	0.95	1.40	1.11	U/A at publishing	0.66	1.83
Jewelry Repairs	0.43	0.41	0.65-0.99	1.19	1.58	1.75	0.95	1.40	1.11	U/A at publishing	0.66	1.83
657 - Cameras												
Photo Supplies	0.43	0.72	0.14-1.24	1.19	1.58	1.75	0.95	1.40	1.11	U/A at publishing	0.66	1.83

WORKERS' COMPENSATION ASSESSMENT RATES - 2011

INDUSTRY	AB	BC	MB	NB	NL	NT/NU	NS	ON	PE	QC	SK	YT
658 - Toys/Hobbies												
Gifts/Games/Toys	0.43	0.72	0.14-1.24	1.19	1.58	1.75	0.95	1.40	1.11	U/A at publishing	0.66	1.83
Arts and Crafts	0.43	0.72	0.14-1.24	1.19	1.58	1.75	0.95	1.40	1.11	U/A at publishing	0.66	1.83
Novelty Shops	0.43	0.72	0.14-1.24	1.19	1.58	1.75	0.95	1.40	1.11	U/A at publishing	0.66	1.83
659 - Other												
Art Galleries	0.43	0.41	0.14-1.24	1.19	1.58	1.75	0.95	1.40 *	1.11	U/A at publishing	0.66	1.83
Building Supplies/Lumber	1.66	1.54	0.37-2.66	1.19	2.66	1.75	2.54	2.88	1.11	U/A at publishing	2.86	1.83
Office Equipment	0.23	0.72	0.14-1.24	1.19	1.38	1.75	0.80	0.48	1.11	U/A at publishing	0.66	1.83
Dental/Surgical Supplies	0.23	0.72	0.14-1.24	1.19	1.38	1.75	0.80	1.40	1.11	U/A at publishing	0.66	1.83
Electrical Goods	1.04	0.72	0.14-1.24	1.19	2.66	1.75	1.57	1.40	1.11	U/A at publishing	1.16	1.83
Engineering Supplies	0.43	0.72	0.14-1.24	1.19	1.38	1.75	0.95	1.40	1.11	U/A at publishing	1.16	1.83
Exchange Stores	0.43	0.72	0.14-1.24	1.19	1.58	1.75	3.63	1.40	1.11	U/A at publishing	1.16	1.83
Monument/Tombstones	0.62	0.72	0.65-1.69	1.19	1.58	1.75	0.95	1.40	1.11	U/A at publishing	1.16	1.83
Optical Retail	0.36	0.41	0.14-1.24	1.19	1.58	1.75	0.95	1.40	1.11	U/A at publishing	0.66	1.83
Pet Stores	1.04	0.72	0.14-1.24	1.19	1.58	1.75	0.95	1.40	1.11	U/A at publishing	0.66	1.83
Photocopy Stores	0.79 x	1.87	0.37-1.85	1.19	1.58	1.75	0.95	1.40	1.11	U/A at publishing	0.66	1.83
Stained Glass Stores	0.43	3.38	0.14-1.24	1.19	1.58	1.75	0.95	1.40	1.11	U/A at publishing	0.66	1.83
Video Sales and Rentals	0.43	0.72	0.24-0.72	1.19	1.58	1.75	0.95	1.40	1.11	U/A at publishing	0.66	1.83
Swimming Pool Sales	1.72	2.12	0.14-1.24	1.19	1.58	1.75	0.95	1.40	1.11	U/A at publishing	1.16	1.83
New/Used Steel Sales	1.74	2.49	0.65-3.24	1.19	-	1.75	0.95	3.11	1.11	U/A at publishing	1.29	1.83
Sale/Dist. Newspapers	0.79	2.54	0.37-1.85	1.19	1.58	1.75	0.95	1.40	1.11	U/A at publishing	0.66	1.83
Machinery/Equipment	1.74	2.60	0.65-3.47	-	1.58	1.75	0.95	1.76	1.11	U/A at publishing	1.30	1.83
Industrial Oil Supply Stores	0.66	2.82	0.37-1.85	-	1.38	1.75	0.95	2.49	1.11	U/A at publishing	1.16	1.83
Fertilizers	1.64	0.72	0.37-1.85	1.19	1.38	1.75	0.95	1.88	1.11	U/A at publishing	1.30	1.83
MAJOR GROUP '69'												
NON-STORE RETAIL												
Vending Machines	1.56	1.52	0.14-0.71	1.19	1.58	1.75	0.95	1.40	1.11	U/A at publishing	1.16	1.83
Manufactures Agents	0.43 *	0.26	0.14-0.50	-	1.58	-	0.95	0.38 *	1.11	U/A at publishing	0.34 x	0.90
Direct Sellers	0.43	0.26	0.14-0.50	1.19	1.58	1.75	0.95	1.40 *	1.11	U/A at publishing	0.32	1.83
Lottery Ticket Booths	0.43	0.72	0.33-0.90	1.19	1.58	1.75	0.95	1.40	1.11	U/A at publishing	0.34	1.83
DIVISION 'K'												
FINANCE/INSURANCE												
MAJOR GROUP '70'												
DEPOSIT ACCEPTING												
Financial Institutions	0.20 *	0.09	0.14-0.46 *	0.32	0.57	0.56	0.60 *	0.21 *	0.30	U/A at publishing	0.18	0.90
Trust Companies	0.20 *	0.09	0.14-0.46 *	0.32	0.57	0.56	0.60 *	0.21 *	0.30	U/A at publishing	0.18	0.90
Credit Unions	0.20 *	0.09	0.14-0.46 *	0.32	0.57	0.56	0.60 *	0.21 *	0.30	U/A at publishing	0.18	0.90
MAJOR GROUP '71'												
CONSUMER & BUS. FINANCING												
Consumer Loan Companies	0.20 *	0.09	0.14-0.46 *	0.32	0.57	0.56	0.60 *	0.21 *	0.30	U/A at publishing	0.18	0.90
Finance Companies	0.20 *	0.09	0.14-0.46 *	0.32	0.57	0.56	0.60 *	0.21 *	0.30	U/A at publishing	0.18	0.90

*=Coverage by application (voluntary industry). x=includes both compulsory and voluntary industries. '-Industry not currently operating within the jurisdiction. SI=Self-insured. NC=not covered/excluded

WORKERS' COMPENSATION ASSESSMENT RATES - 2011

<u>INDUSTRY</u>	<u>AB</u>	<u>BC</u>	<u>MB</u>	<u>NB</u>	<u>NL</u>	<u>NT/NU</u>	<u>NS</u>	<u>ON</u>	<u>PE</u>	<u>QC</u>	<u>SK</u>	<u>YT</u>
MAJOR GROUP '72'												
INVESTMENTS												
Investment Dealers	0.20 *	0.09	0.14-0.46 *	0.32	0.57	0.56	0.60 *	0.21 *	0.30	U/A at publishing	0.18	0.90
Mortgage Inv. Companies	0.20 *	0.09	0.14-0.46 *	0.32	0.57	0.56	0.60 *	0.21 *	0.30	U/A at publishing	0.18	0.90
Broker Services	0.21 *	0.09	0.14-0.46 *	0.32	0.57	0.56	0.60 *	0.21 *	0.30	U/A at publishing	0.34	0.90

MAJOR GROUP '73'												
INSURANCE												
Insurance Companies	0.21 *	0.12	0.14-0.46 *	0.32	0.57	0.56	0.60 *	0.21 *	0.30	U/A at publishing	0.34	0.90
Life Insurers	0.21 *	0.12	0.14-0.46 *	0.32	0.57	0.56	0.60 *	0.21 *	0.30	U/A at publishing	0.34	0.90
Loss Prevention Consultants	0.21 *	0.12	0.14-0.46 *	0.32	0.57	0.56	0.60 *	0.21 *	0.30	U/A at publishing	0.34	0.90
Insurance Brokers	0.21 *	0.12	0.14-0.46 *	0.32	0.57	0.56	0.60 *	0.21 *	0.30	U/A at publishing	0.34	0.90
Hail/Crop Insurance	0.21 *	0.12	0.14-0.46 *	0.32	0.57	0.56	0.60 *	0.21 *	0.30	U/A at publishing	0.34	-

MAJOR GROUP '74'												
OTHER FINANCE SVCS.												
Commodity Brokers	0.21 *	0.26	0.14-0.46 *	0.32	0.57	0.56	0.60 *	0.21 *	0.30	U/A at publishing	0.34	0.90
Securities Brokers	0.21 *	0.09	0.14-0.46 *	0.32	0.57	0.56	0.60 *	0.21 *	0.30	U/A at publishing	0.34	0.90
Security Exchange	0.21 *	0.09	0.14-0.46 *	0.32	0.57	0.56	0.60 *	0.21 *	0.30	U/A at publishing	0.34	0.90

DIVISION 'L'
REAL ESTATE

MAJOR GROUP '75'												
REALTY OPERATORS												
Housing Authority Admin	0.86	0.13	0.16 *		2.60	0.55	1.70 *	0.38	1.11	U/A at publishing	1.11	0.90
Property Management - no caretaking	0.86	0.14	0.45-3.24	1.61	1.96	2.43	1.70 *	0.38	1.11	U/A at publishing	0.34	1.83
Property Mgmt. - incl. caretaking	0.86	1.12	0.45-3.24	1.61	1.96	2.43	1.70 *	2.91	1.11	U/A at publishing	1.46	1.83
Shopping Centre Mgt	0.86	1.12	0.45-3.24	1.61	1.96	2.43	1.70 *	1.25	1.11	U/A at publishing	1.46	1.83
Surveyors	0.94	0.96	1.11-3.11	0.32	0.58	0.56	1.70 *	0.38	1.11	U/A at publishing	0.32	3.76
Parking Lot Operation	0.87	1.44	0.65-3.24	0.81	0.71	2.43	1.70 *	1.25	1.11	U/A at publishing	1.30	-
Planning Commission	0.21 *	1.68	0.14-0.71	0.32	-	0.55	0.60 *	0.38	1.11	U/A at publishing	1.64	0.90

MAJOR GROUP '76'												
INSURANCE/REALTY												
Insurance Agencies	0.21 *	0.12	0.14-0.46 *	0.32	0.57	0.56	0.95 *	0.21 *	0.30	U/A at publishing	0.34	0.90
Real Estate Agencies	0.21 *	0.14	0.14-0.46 *	0.32	0.57	0.56	0.95 *	0.21 *	0.30	U/A at publishing	0.34	0.90
Adjusters	0.21 *	0.12	0.14-0.46 *	0.32	0.57	0.56	0.95 *	0.21 *	0.30	U/A at publishing	0.34	0.90
Appraisers	0.21 *	0.10	0.14-0.46 *	0.32	0.57	0.56	0.95 *	0.21 *	0.30	U/A at publishing	0.34	0.90

WORKERS' COMPENSATION ASSESSMENT RATES - 2011

<u>INDUSTRY</u>	<u>AB</u>	<u>BC</u>	<u>MB</u>	<u>NB</u>	<u>NL</u>	<u>NT/NU</u>	<u>NS</u>	<u>ON</u>	<u>PE</u>	<u>QC</u>	<u>SK</u>	<u>YT</u>
DIVISION 'M'												
BUSINESS SERVICES												
MAJOR GROUP '77'												
BUSINESS SERVICES												
771 - Employment												
Clerical Employment Agency	0.21	0.20	0.14-0.71	0.32	1.58	0.56	0.95	0.21	0.30	U/A at publishing	0.34	0.90
Labour/Employment Svcs.	2.84	3.39	1.85-6.96	6.38	1.58	0.56	0.95	0.21	0.30	U/A at publishing	0.34	0.90
Personnel Placement	0.21 *	0.30	0.14-0.71	0.32	1.58	0.56	0.95	0.21	0.30	U/A at publishing	0.34	0.90
Temporary Office Workers	0.21	0.20	0.14-0.71	0.32	1.58	0.56	0.95	0.21	0.30	U/A at publishing	0.34	0.90
Manpower Agency	0.21 [1]	0.20	1.85-6.96	0.32	1.58	0.56	0.95	0.21	0.30	U/A at publishing	1.37	0.90
Personnel/Recruitment	0.21 *	0.30	0.14-0.71	0.32	1.58	0.56	0.95	0.21	0.30	U/A at publishing	0.34	0.90
[1] \$2.84 if labour related												
772 - Computers												
Computer Maint/Repair	0.23	0.22	0.14-0.71	0.32	0.58	0.56	0.80 *	0.38	1.11	U/A at publishing	0.66	1.83
Computer Instruction	0.33	0.10	0.14-0.99	0.32	0.58	0.56	0.80 *	0.38 *	0.30	U/A at publishing	0.66	0.90
Computer Consultants	0.21 *	0.10	0.14-0.46 *	0.32	0.58	0.56	0.80 *	0.38 *	0.30	U/A at publishing	0.66	0.90
773 - Accounting												
Accounting Offices	0.21 *	0.11	0.14-0.46 *	0.32	0.58	0.56	0.80 *	0.21	0.30	U/A at publishing	0.34	0.90
Tax Services	0.21 *	0.11	0.14-0.46 *	0.32	0.58	0.56	0.80 *	0.21	0.30	U/A at publishing	0.34	0.90
774 - Advertising												
Ad Agencies	0.21 *	0.30	0.21-1.17	0.32	0.58	0.56	0.80 *	1.05 *	1.11	U/A at publishing	0.66	0.90
Bill Posting	1.08 *	0.30	0.21-1.17	0.32	0.58	0.56	0.95 *	1.05	1.11	U/A at publishing	1.16	0.90
Inserting Flyers	0.79 x	1.87	0.21-1.17	-	0.58	0.56	0.95 *	1.05 *	1.11	U/A at publishing	1.91	0.90
Outdoor Display/Billboard	1.41	1.44	0.21-1.17	0.32	0.58	0.56	0.95 *	1.05	1.62	U/A at publishing	3.74	0.90
Publishing/Sales Promotions	0.21 *	0.58	0.21-1.17	0.32	0.58	0.56	0.80 *	1.05 *	1.62	U/A at publishing	0.66 [1]	0.90
Publishing/Administration	0.81 x	0.15	0.21-1.17	0.32	0.58	0.56	0.80 *	1.05 *	1.62	U/A at publishing	0.66 [1]	0.90
Sign Lettering	1.06	1.87	0.37-1.45	0.32	0.58	0.56	0.80 *	1.05	1.62	U/A at publishing	1.91	0.90
Newspaper Agency	0.81	0.58	0.21-1.17	0.32	0.58	0.56	0.80 *	1.05 *	1.62	U/A at publishing	0.66 [1]	0.90
[1] \$0.66 without onsite printing; \$1.16 with onsite printing												
775 - Architect/Scientific/Tech.Svcs.												
Architects	0.21 *	0.11	0.14-0.64	0.32	0.58	0.56	0.80 *	0.38	0.30	U/A at publishing	0.32	0.90
Electronic Technicians	1.72	0.28	0.14-0.64	0.32	0.58	0.56	0.80 *	0.38	0.30	U/A at publishing	1.16	1.86
Engineer's Office Staff	0.21	0.28	0.14-0.64	0.32	0.58	0.56	0.80 *	0.38	0.30	U/A at publishing	0.32	1.83
Forestry Consultants	0.21 *	2.50	0.14-0.64	0.32	0.58	0.56	0.80 *	0.38	0.30	U/A at publishing	0.32	1.83
Lab Technicians	0.21 *	0.28	0.14-0.46	0.32	0.58	0.56	0.80 *	0.38	0.30	U/A at publishing	0.32	1.83
Biological Research	0.21 *	0.28	0.14-0.71	-	0.58	0.56	0.80 *	0.38	0.30	U/A at publishing	0.32	1.83
Quality Control Inspection	0.99	0.28	0.14-0.46	-	0.58	0.56	0.80 *	0.38	0.30	U/A at publishing	0.32	1.83
Research Foundations	0.21 *	0.28	0.14-0.71	-	0.58	0.56	0.80 *	0.38	0.30	U/A at publishing	0.32	1.83
Scientific Labs	0.21 *	0.28	0.14-0.46	0.32	0.58	0.56	0.80 *	0.38	0.30	U/A at publishing	0.32	3.06
Seismic Data Compilation	0.59	0.29	0.14-0.84	0.32	0.58	0.56	0.80 *	0.38	0.30	U/A at publishing	0.75	0.90
Other Inspections	N/A	0.98	0.14-0.84	0.32	0.58	0.56	0.80 *	0.38	0.30	U/A at publishing	0.32	3.06
Other Technicians	N/A	0.28	0.14-0.84	-	0.58	0.56	0.80 *	0.38	0.30	U/A at publishing	0.32	3.06
Engineers - Field Staff	0.21	0.28	0.14-0.64	0.32	0.58	0.56	0.80 *	0.38	0.30	U/A at publishing	0.32	1.83
Engineers - Prof. Office Staff	0.21	0.28	0.14-0.64	0.32	0.58	0.56	0.80 *	0.38	0.30	U/A at publishing	0.32	0.90

WORKERS' COMPENSATION ASSESSMENT RATES - 2011

INDUSTRY	AB	BC	MB	NB	NL	NT/NU	NS	ON	PE	QC	SK	YT
776 - Lawyers												
Lawyers/Notaries	0.21 *	0.15	0.14-0.46 *	0.32	0.58	0.56	0.80 *	0.21 *	0.30	U/A at publishing	0.18	0.90
777 - Mgt Consulting												
Consulting Services	0.21 *	0.11	0.14-0.46 *	0.32	0.58	0.56	0.80 *	0.38	0.30	U/A at publishing	0.34	0.90
Co-op Development Consult.	N/A	0.28	0.14-0.46 *	-	-	0.56	0.80 *	0.38	0.30	U/A at publishing	0.34	0.90
Financial Mgt. Consultants	0.21 *	0.09	0.14-0.46 *	0.32	0.58	0.56	0.80 *	0.38 *	0.30	U/A at publishing	0.18	0.90
Interior Designers	0.21 *	0.15	0.14-0.25	0.32	0.58	0.56	0.80 *	0.38	0.30	U/A at publishing	0.32	0.90
Professional Mgt Services	0.21 *	0.11	0.14-0.46 *	0.32	0.58	0.56	0.80 *	0.38	0.30	U/A at publishing	0.34	0.90
Political Lobbying	N/A	0.15	0.14-0.46 *	-	0.58	0.56	0.80 *	0.38 *	0.30	U/A at publishing	0.34	0.90
Urban Planning	N/A	0.45	0.14-0.46 *	-	0.58	0.56	0.80 *	0.38 *	0.30	U/A at publishing	0.34	0.90
Energy Consultants	N/A	0.45	0.14-0.46 *	-	0.58	0.56	0.80 *	0.38	0.30	U/A at publishing	0.34	0.90
Land/Property Development	0.21 *	3.62	0.14-0.46 *	-	4.73	0.56	0.80 *	0.38	0.30	U/A at publishing	0.32	1.83
779-Other Business Svc.												
Administrative Services	0.21 *	0.11	0.14-0.46 *	-	1.58	0.56	0.80 *	0.38 *	0.30	U/A at publishing	0.34	0.90
Automobile Inspectors	1.63	2.34	0.47-3.24	-	3.88	0.56	0.80 *	2.10 *	4.55	U/A at publishing	-	-
Auto Trouble Shooters	1.63	2.34	0.47-3.24	-	3.88	2.13	0.80 *	2.10 *	4.55	U/A at publishing	-	-
Cdn. Corps Commissionaires	1.19	1.68	0.37-1.85	0.32	1.96	2.43	2.68 *	0.77 *	0.30	U/A at publishing	1.11	3.06
Convents	0.51 *	0.44	0.37-2.02 *	0.32	0.71	-	0.95 *	0.77 *	0.30	U/A at publishing	0.49	-
Duplicating Services	0.79 x	1.87	0.37-1.85	0.32	1.58	1.75	0.80 *	0.38	0.30	U/A at publishing	0.34	-
Photocopy Services	0.79 x	1.87	0.37-1.85	0.32	1.58	1.75	0.80 *	0.38	0.30	U/A at publishing	0.34	-
Security Guards	1.15	1.72	0.37-1.85	1.19	1.96	2.43	2.68 *	1.67	1.11	U/A at publishing	1.11	3.06
Secretarial Services	0.21	0.20	0.14-0.71	0.32	1.58	0.56	0.80 *	0.21 *	0.30	U/A at publishing	0.34	0.90
Investigation Services	1.17	0.21	0.37-1.85	1.19	1.96	0.56	2.68 *	1.67 *	1.11	U/A at publishing	1.11	3.06
Bailiff Services	1.17	0.21	0.14-0.46 *	-	1.58	0.56	0.80 *	1.67 *	0.30	U/A at publishing	1.11	1.83
Merchandise Liquidation	1.04	0.72	0.24-1.06	-	1.58	-	0.80 *	0.21 *	0.30	U/A at publishing	1.16	-
Collection Agency	0.20 *	0.21	0.14-0.46 *	0.32	1.58	0.56	0.80 *	0.21 *	0.30	U/A at publishing	0.34	0.90
Credit Bureau	0.21 *	0.21	0.14-0.46 *	-	1.58	0.56	0.80 *	0.21 *	0.30	U/A at publishing	0.34	0.90
Business Services	0.21 x	0.11	0.14-0.46 *	-	1.58	0.56	0.80 *	0.21 *	0.30	U/A at publishing	0.34	0.90
Data Processing	0.21 *	0.20	0.14-0.46 *	-	1.58	0.56	0.80 *	0.38 *	0.30	U/A at publishing	0.34	0.90
Telephone Answering Svc	0.21 *	0.21	0.14-0.46 *	0.32	1.58	0.56	0.80 *	0.38 *	0.30	U/A at publishing	0.34	0.90
Translating/Interpreting	0.21 *	0.15	0.14-0.46 *	0.32	1.58	0.56	0.80 *	0.38 *	0.30	U/A at publishing	0.34	0.90

DIVISION 'N'
GOVERNMENT OPERATIONS

MAJOR GROUP '82'
PROVINCIAL/TERRITORIAL

Prov. - Clerical/Admin.	0.51	S.I.	S.I.	S.I.	S.I.	0.55	S.I.	2.15 [1]	0.71	U/A at publishing	1.39	1.78
Prov.-Health/Social Field Svce.	N/A	S.I.	S.I.	S.I.	S.I.	0.55	S.I.	2.15	0.71	U/A at publishing	1.39	1.78
Prov.-Op's, Trades & Tech.	N/A	S.I.	S.I.	S.I.	S.I.	0.55	S.I.	2.15	0.71	U/A at publishing	1.39	1.78

[1] May apply for rate coverage.

WORKERS' COMPENSATION ASSESSMENT RATES - 2011

INDUSTRY	AB	BC	MB	NB	NL	NT/NU	NS	ON	PE	QC	SK	YT
MAJOR GROUP '83'												
LOCAL GOVERNMENT OPERATIONS												
Municipal corp. (counties, districts)	1.27	1.68	0.65-3.24	2.15	2.60	1.74	1.96	2.15	1.90 to 3.69 [5]	U/A at publishing	1.64	1.78
Cities	1.26	1.68	0.65-3.24	2.15	2.60 [2]	1.74	1.96	2.15	1.90 to 3.69 [6]	U/A at publishing	1.64	1.78
Towns	1.27	1.68	0.65-3.24	2.15	2.60	1.74	1.96	2.15	1.90 to 3.69 [6]	U/A at publishing	1.64	1.78
Villages	1.27	1.68	0.65-3.24	2.15	2.60	1.74	1.96	2.15	1.90 to 3.69	U/A at publishing	1.64	1.78
First Nations	0.66 *	1.01	0.65-0.91 *	-	-	1.74	1.96	2.15	-	U/A at publishing	1.64 *	1.78
Municipal Boards	1.27	1.68	0.65-3.24	-	-	1.74	1.96	2.15	-	U/A at publishing	1.64	-
Other	1.27	1.68	0.65-3.24	-	-	1.74	1.96	2.15	-	U/A at publishing	1.64	-
Police	1.26	1.35	0.65-3.24	2.15	2.60	-	1.96	2.15	1.90	U/A at publishing	1.64	-
Firefighting	1.26	1.68	25.00 [1]	2.15	2.60 [3]	1.74	1.96	2.15 [4]	1.90	U/A at publishing	1.64	-

- [1] Volunteer Firefighters are \$25.00 per person. Other firefighters considered incidental to municipal operations.
 [2] City of St. John's.
 [3] Volunteer Firefighters are \$27.50 per person. Other firefighters considered incidental to municipal operations.
 [4] Except for Toronto where part of municipality.
 [5] Lower rate: Administration; Higher rate: Maintenance and operations.
 [6] Maintenance and operations.

DIVISION '0'
EDUCATION SERVICES

MAJOR GROUP '85'												
EDUCATION SERVICES												
Kindergarten	0.83	0.69	0.65-2.59	S.I.	3.75	0.55	0.60	0.78	1.90	U/A at publishing	1.10	-
Elementary/Secondary	0.83	0.69	0.65-2.59	S.I.	3.75	0.55	3.26	0.78	1.90	U/A at publishing	1.10	-
Admin/Academic Staff	0.83	0.69	0.65-2.59	0.32	3.75	0.55	0.60	0.36 *	1.90	U/A at publishing	1.10	-
Educational Institutes	0.83	0.22	0.65-2.59	0.32	3.75	0.55	0.60	0.36 *	1.90	U/A at publishing	1.10	-
Universities	0.34	0.22	0.65-2.59	0.32	0.76	-	0.60	0.36	1.90	U/A at publishing	0.49	-
Colleges	0.34	0.22	0.65-2.59	0.32	0.76	0.55	0.60	0.36	1.90	U/A at publishing	0.49	0.90
Non-academic Training	0.33	0.47	0.24-0.71 *	0.32	0.76	0.55	0.60	0.36 *	1.90	U/A at publishing	0.49	-
Museum	0.33	0.59	0.14-0.41	0.81	0.76	0.55	0.60	0.36 *	1.90	U/A at publishing	1.46	0.90
Music Instructors	0.33	0.47	0.24-0.71 *	0.32	0.76	0.56	0.60	0.36 *	1.90	U/A at publishing	0.66	-
Nursery Schools	0.80	0.77	0.37-1.85	0.32	2.54	0.56	0.60	1.06 *	1.90	U/A at publishing	1.11	-
Public Archives	0.33	0.59	S.I.	0.32	0.76	0.55	0.60	0.36 *	1.90	U/A at publishing	1.46	-
Private Schools	0.82	0.47	0.65-2.59	0.32	3.75	0.56	0.60	0.78 *	1.90	U/A at publishing	1.10	0.90
Historic Sites	0.33	0.59	S.I.	0.32	0.76	0.55	0.60	0.36 *	1.90	U/A at publishing	1.46	-
Library Services	0.33	0.25	0.65-2.59	0.32	0.76	0.55	0.60	0.36 *	1.90	U/A at publishing	0.34	-
Student Teachers	0.83	0.69	0.65-2.59	0.32	3.75	0.55	0.60	0.36 *	1.90	U/A at publishing	1.10	-
School Division/District	0.83	0.69	0.65-2.59	S.I.	3.75	0.55	0.60	0.36 *	1.90	U/A at publishing	1.10	-
School Boards	0.83	0.69	0.65-2.59	S.I.	3.75	0.55	3.26	0.78	1.90	U/A at publishing	1.10	-

*=Coverage by application (voluntary industry). x=includes both compulsory and voluntary industries. '-=Industry not currently operating within the jurisdiction. SI=Self-insured. NC=not covered/excluded

WORKERS' COMPENSATION ASSESSMENT RATES - 2011

INDUSTRY	AB	BC	MB	NB	NL	NT/NU	NS	ON	PE	QC	SK	YT	
DIVISION 'P'													
HEALTH/SOCIAL SVCS													
MAJOR GROUP '86'													
HEALTH/SOCIAL SVCS													
861 - Hospitals													
General Hospitals	0.82	0.91	0.55-5.55	S.I.	3.05	0.55	1.85	1.06	2.57	U/A at publishing	2.07	3.06	
Rehabilitation Hospitals	0.82	1.38	0.55-5.55	S.I.	3.05	0.55	1.85	1.06	2.57	U/A at publishing	2.07	3.06	
Extended Care Hospitals	0.82	1.38	0.55-5.55	S.I.	3.05	0.55	1.85	1.06	2.57	U/A at publishing	2.07	3.06	
Psychiatric Hospitals	0.82	1.38	0.55-5.55	S.I.	3.05	0.55	1.85	1.06	2.57	U/A at publishing	2.07	3.06	
Children's Hospitals	0.82	1.38	0.55-5.55	S.I.	3.05	0.55	1.85	1.06	2.57	U/A at publishing	2.07	3.06	
Addiction Hospitals	0.82	0.77	0.55-5.55	S.I.	3.05	0.55	1.85	1.06	2.57	U/A at publishing	2.07	3.06	
Hospital Operations	0.82	0.91	0.55-5.55	S.I.	3.05	0.55	1.85	1.06	2.57	U/A at publishing	2.07	3.06	
Maternity Hospital	0.82	0.91	0.55-5.55	S.I.	3.05	0.55	1.85	1.06	2.57	U/A at publishing	2.07	3.06	
Rehab - Physically Disabled	1.47	1.38	0.55-5.55	S.I.	3.05	0.55	1.85	1.06	2.57	U/A at publishing	2.07	3.06	
Rehab -Mentally Disabled	1.47	1.38	0.55-5.55	S.I.	3.05	0.55	1.85	1.06	2.57	U/A at publishing	2.07	3.06	
862 -Other Health Svcs													
Mental Handicap Home	1.47	*	2.70	0.53-3.75	2.10	5.71	0.55	3.15	3.01	2.57	U/A at publishing	2.07	3.06
Mentally Ill Nursing Home	1.69		2.70	0.55-5.55	2.10	5.71	0.55	3.15	3.01	2.57	U/A at publishing	2.07	3.06
Group Homes	1.47	*	1.72	0.53-3.75	2.10	5.71	0.55	3.15	3.01 *	2.57	U/A at publishing	2.07	3.06
Homes for Children	0.74	*	1.72	0.53-3.75	2.10	5.71	0.55	3.15	3.01 *	2.57	U/A at publishing	2.07	3.06
Homes for Mentally Retarded	1.47	*	1.72	0.53-3.75	2.10	5.71	0.55	3.15	3.01 *	2.57	U/A at publishing	2.07	3.06
Homes for Single Mothers	0.74	*	1.72	0.53-3.75	2.10	5.71	0.55	3.15	3.01 *	2.57	U/A at publishing	1.11	3.06
Nursing Homes	1.69		2.70	0.55-5.55	7.57	8.50	0.55	6.49	3.15	6.98	U/A at publishing	2.07	3.06
Public Health Clinic	0.89		0.29	0.55-5.55	2.10	-	0.55	3.15	1.06	0.30	U/A at publishing	2.07	-
Drop-in Centre	0.74	*	0.77	0.53-3.75	2.10	-	0.55	3.15	1.06 *	0.30	U/A at publishing	1.11	3.06
Senior Citizen/Special Care	1.69		2.70	0.53-3.75	2.10	5.71	0.55	6.49	3.15 *	2.57	U/A at publishing	2.07	3.06
863-Non Institution Health													
Ambulance	0.82		0.93	1.11-5.55	0.32	3.05	1.74	2.54	6.18	6.98	U/A at publishing	2.07	-
Volunteer - firefighters	1.24		1.68	25.00 [1]	[2]	28.50 [1]	1.74	0.60	2.15	S.I.	U/A at publishing	1.64	1.83
Drug Abuse Counselling	0.74	*	0.77	0.19-1.85	1.61	0.99	1.38	0.95	1.06 *	0.71	U/A at publishing	1.11	-
Mental Health Counselling	0.82		0.77	0.19-1.85	1.61	0.99	1.38	0.95	1.06 *	0.71	U/A at publishing	1.11	-
Alcohol Counselling	0.74	*	0.77	0.19-1.85	1.61	0.99	1.38	0.95	1.06 *	0.71	U/A at publishing	1.11	-
Home Care Services	1.62		1.28	0.55-5.55	1.61	4.84	1.38	7.87	1.06	2.57	U/A at publishing	2.07	-
Inservice for Aged/Disabled	1.47	*	1.63	0.55-5.55	-	4.84	1.38	7.87	3.15	2.57	U/A at publishing	1.11	-
Private Nursing Care	1.69		1.63	0.55-5.55	2.10	4.84	1.38	7.87	3.17	6.98	U/A at publishing	1.11	3.06
Cleaning Service	1.50		4.32	1.11-5.55	2.10	4.84	2.43	5.14	3.12	1.98	U/A at publishing	1.11	3.06
[1] Per volunteer firefighter. [2] Volunteer firefighters are covered on a per individual billing, i.e. \$20 for the first 10 and \$15 for each additional volunteer firefighter.													
864-Non Institution Social													
Activity Training Services	0.74	*	0.77	0.19-1.85	1.61	0.99	1.38	0.95	1.06 *	3.22	U/A at publishing	1.11	-
Adult Service Centre	0.74	*	0.77	0.19-1.85	1.61	-	1.38	0.95	1.06 *	0.30	U/A at publishing	1.11	-
Blind Institute	0.36	*	0.77	0.19-1.85	1.61	0.71	1.38	0.95	1.06 *	0.30	U/A at publishing	1.11	-
Child Development Centre	0.79		0.77	0.19-1.85	1.61	0.99	1.38	0.95	1.06 *	1.11	U/A at publishing	1.11	0.90
Family Planning Services	0.74	*	0.77	0.19-1.85	1.61	0.99	1.38	0.95	1.06 *	0.30	U/A at publishing	1.11	0.90
Occupation Training Centre	0.33		1.21	0.19-1.85	1.61	0.99	1.38	0.95	1.06 *	1.11	U/A at publishing	1.11	-
Sheltered Workshop	1.47	*	1.21	0.19-1.85	1.61	0.99	1.38	0.95	1.06 *	3.22	U/A at publishing	1.11	-
Youth Training Centre	0.74	*	1.21	0.19-1.85	1.61	0.99	1.38	0.95	1.06 *	3.22	U/A at publishing	1.11	-
Home-maker Services	1.62		1.28	0.19-1.85	4.59	4.84	1.38	7.87	1.06	4.55	U/A at publishing	1.11	3.06
Crisis Intervention	0.74	*	0.77	0.19-1.85	1.61	-	1.38	0.95	1.06 *	0.30	U/A at publishing	1.11	-
Child Day Care	0.80		0.77	0.37-1.85	1.61	2.54	0.56	0.95	1.06 *	1.11	U/A at publishing	1.11	0.90

*=Coverage by application (voluntary industry). x=includes both compulsory and voluntary industries. '-=Industry not currently operating within the jurisdiction. SI=Self-insured. NC=not covered/excluded

WORKERS' COMPENSATION ASSESSMENT RATES - 2011

INDUSTRY	AB	BC	MB	NB	NL	NT/NU	NS	ON	PE	QC	SK	YT
865 - Health Offices												
Dental	0.36 *	0.29	0.14-0.46 *	0.32	0.99	1.38	0.95	0.71 *	0.30	U/A at publishing	0.34	0.90
Medical Day Care Centre	0.36 *	0.29	0.55-5.55	0.32	0.99	0.55	0.95	1.06 *	0.30	U/A at publishing	0.34	0.90
Physicians/Surgeons	0.36 *	0.29	0.14-0.46 *	0.32	0.99	0.55	0.95	0.71 *	0.30	U/A at publishing	0.34	0.90
866 - Health Practitioners												
Victoria Order of Nurses	0.82	1.63	0.55-5.55	0.32	0.99	-	7.87	3.17	0.30	U/A at publishing	1.11	-
Physiotherapy	0.36 *	0.28	0.55-5.55	0.32	0.99	0.55	0.95	0.71 *	0.30	U/A at publishing	0.34	0.90
Medics	0.82	0.29	0.55-5.55	0.32	0.99	1.74	0.95	3.17	0.30	U/A at publishing	1.11	1.83
Nurses	0.82	1.63	0.55-5.55	0.32	0.99	0.55	0.95	3.17	0.30	U/A at publishing	1.11	1.83
Dietician	0.36 *	0.29	0.55-5.55	0.32	0.99	0.55	0.95	0.71	0.30	U/A at publishing	1.11	1.83
867 - Social Services												
Social Workers	0.74 *	0.77	0.19-1.85	0.32	0.99	0.55	0.95	0.71 *	0.30	U/A at publishing	1.11	-
Social Service Admin	0.74 *	0.77	0.19-1.85	0.32	0.99	0.55	0.95	0.71 *	0.30	U/A at publishing	1.11	-
Counselling	0.74 *	0.77	0.19-1.85	0.32	0.99	0.55	0.95	0.71 *	0.30	U/A at publishing	1.11	-
868 - Laboratories												
Medical Labs	0.36 *	0.29	0.14-0.46	0.32	0.99	0.55	0.95	0.71	0.30	U/A at publishing	0.34	-
Radiological Labs	0.36 *	0.29	0.14-0.46	0.32	0.99	0.55	0.95	0.71	0.30	U/A at publishing	0.34	-
Public Health Labs	0.36 *	0.29	0.14-0.46	0.32	0.99	0.55	0.95	0.71	0.30	U/A at publishing	0.34	-
Blood Bank Labs	0.36 *	0.29	0.14-0.46	0.32	0.99	0.55	0.95	0.71	0.30	U/A at publishing	0.34	-
Dental Labs	0.36 *	0.29	0.37-1.30	0.32	1.80	1.38	0.95	2.04	1.62	U/A at publishing	0.34	0.90
869 - Associations												
Children's Aid Society	0.36 *	0.77	0.19-1.85	0.32	0.99	0.56	0.95	0.71 *	0.30	U/A at publishing	1.11	0.90
Child Welfare Agency	0.74 *	0.77	0.19-1.85	0.32	0.99	0.56	0.95	0.71 *	0.30	U/A at publishing	1.11	-
Health Admin	N/A	0.77	0.55-5.55	0.32	0.99	0.56	0.95	0.71 *	0.30	U/A at publishing	2.07	-
Health/Public Safety Assoc	0.36 *	0.77	0.55-5.55	0.32	0.99	0.56	0.95	0.71 *	0.30	U/A at publishing	1.39	-
Health Care Research	0.36 *	0.28	0.55-5.55	0.32	0.99	0.56	0.95	0.71 *	0.30	U/A at publishing	1.39	-

DIVISION 'Q'
ACCOMMODATION, FOOD & BEVERAGE

MAJOR GROUP '91'
ACCOMMODATION

Hotels/Convention Centre	0.97	1.43	0.33-3.24	1.61	3.10	2.25	2.68	2.97	1.11	U/A at publishing	2.10	3.06
Motels	0.97	1.43	0.33-3.24	1.61	3.10	2.25	2.68	2.97	1.11	U/A at publishing	2.10	3.06
Tourist Courts/Cabins	0.97	1.43	0.65-2.58	1.61	3.10	2.25	2.68	2.97	1.11	U/A at publishing	2.10	3.06
Guest Houses/ B&B	0.97	1.43	0.65-2.58	1.61	3.10	2.25	2.68	2.97	1.11	U/A at publishing	2.10	3.06
Campgrounds	0.93 x	1.12	1.11-1.59	1.61	3.10	2.25	2.68	2.97	1.11	U/A at publishing	2.10	3.06
Outfitters Lodges	0.93 x	1.43	0.65-2.58	1.61	3.10	8.41	2.68	2.97	1.11	U/A at publishing	2.10	3.06
Trailer Parks	0.93 x	1.12	1.11-1.59	1.61	3.10	2.43	2.68	2.97 *	1.11	U/A at publishing	0.97	3.06
Summer Camps	0.92	1.43	1.11-1.59	1.61	3.10	0.56	2.68	2.97 *	1.11	U/A at publishing	2.10	3.06
Youth Hostel	0.86	1.43	0.33-3.24	1.61	3.10	2.25	2.68	2.97	1.11	U/A at publishing	1.11	3.06
Rooming House	0.97	1.43	0.33-3.24	1.61	3.10	2.25	2.68	2.97	1.11	U/A at publishing	1.11	3.06
Recreation Areas	0.93 x	1.02	1.11-1.59	1.61	3.10	2.25	2.68	2.97 *	1.11	U/A at publishing	2.10	3.06

WORKERS' COMPENSATION ASSESSMENT RATES - 2011

INDUSTRY	AB	BC	MB	NB	NL	NT/NU	NS	ON	PE	QC	SK	YT
MAJOR GROUP '92'												
FOOD & BEVERAGE												
Restaurants	0.93	0.98	0.39-3.42	1.61	2.40	2.25	1.72	1.65	1.11	U/A at publishing	0.97	1.83
Licensed Restaurants	0.93	0.98	0.39-3.42	1.61	2.40	2.25	1.72	1.65	1.11	U/A at publishing	0.97	1.83
Take-out Restaurants	0.93	0.98	0.39-3.42	1.61	2.40	2.25	1.72	1.65	1.11	U/A at publishing	0.97	1.83
Caterers	0.93	1.66	0.39-3.42	1.61	2.40	2.25	1.72	1.65	1.11	U/A at publishing	0.97	1.83
Camp Catering	2.52	2.62	0.39-3.42	1.61	2.40	2.25	1.72	1.65	1.11	U/A at publishing	0.97	1.83
Taverns/Nightclubs	0.93	0.98	0.39-3.42	1.61	2.40	2.25	1.72	1.65	1.11	U/A at publishing	0.97	1.83
Pubs/Bars	0.93	0.98	0.39-3.42	1.61	2.40	2.25	1.72	1.65	1.11	U/A at publishing	0.97	1.83
Beverage Rooms	0.93	0.98	0.39-3.42	1.61	2.40	2.25	1.72	1.65	1.11	U/A at publishing	0.97	1.83
Cafeteria	0.93	0.98	0.39-3.42	1.61	2.40	2.25	1.72	1.65	1.11	U/A at publishing	0.97	1.83
Private Club Food/Bev	0.86 *	0.98	0.39-3.42	1.61	2.40	2.25	1.72	1.65	1.11	U/A at publishing	0.97	1.83

DIVISION 'R'
OTHER SERVICES

MAJOR GROUP '96'
AMUSEMENT/REC

961 - Audio/Video												
Motion Picture Production	0.64 *	1.13	0.14-0.71	0.32	2.17	0.56	0.80 *	1.05 *	1.11	U/A at publishing	0.34	1.83
Video Production	0.64 *	1.13	0.14-0.71	0.32	2.17	0.56	0.80 *	1.05 *	1.11	U/A at publishing	0.34	1.83
Motion Picture Labs	0.64 *	0.30	0.14-0.71	0.32	2.17	-	0.80 *	1.05 *	1.11	U/A at publishing	0.34	1.83
Sound Recording Studio	0.64 *	0.30	0.14-0.71	0.32	2.17	0.56	0.80 *	1.05 *	1.11	U/A at publishing		1.83
Motion Picture Distribution	0.64 *	1.23	0.14-0.71	0.32	2.17	-	0.80 *	1.05 *	1.11	U/A at publishing	0.34	1.83
962 - Movie Theatres												
Theatres	0.64	0.91	0.37-0.74	0.81	2.17	0.56	0.80 *	1.05	0.30	U/A at publishing	0.66	1.83
963 - Entertainment												
Live Theatre	0.63	0.61	0.37-0.74	0.81	2.17	0.56	0.80 *	1.05	0.30	U/A at publishing	0.66	1.83
Outdoor Theatre	0.63	0.61	0.37-0.74	0.81	2.17	0.56	0.80 *	1.05	0.30	U/A at publishing	0.66	1.83
Orchestra	0.64 *	0.61	N/C	0.81	2.17	-	0.80 *	1.05	0.30	U/A at publishing		1.83
Performing Groups	0.64 *	0.61	N/C	0.81	2.17	0.56	0.80 *	1.05	0.30	U/A at publishing		1.83
Theatre Group Workshops	0.64 *	0.61	N/C	0.81	2.17	0.56	0.80 *	1.05	0.30	U/A at publishing		1.83
Singing Group	0.64 *	0.61	N/C	0.81	2.17	0.56	0.80 *	1.05	0.30	U/A at publishing	N/C	1.83
964 - Spectator Sports												
Professional Sport Clubs	0.86	0.59	N/C	0.81	2.17	0.56	N/C	2.10	-	U/A at publishing	[1]	-
Professional Athletes	N/A [1]	0.59	N/C	N/C	-	-	N/C	N/A	-	U/A at publishing	[1]	-
Horse Race Tracks	0.86	1.00	0.37-1.22 *	0.81	2.17	-	0.80 *	2.10	1.11	U/A at publishing	1.64 [1]	-
Race Tracks	0.86	1.00	0.37-1.22 *	0.81	2.17	-	0.80 *	2.10	1.11	U/A at publishing	1.64 [1]	-
Amateur Sport Clubs	0.86 *	1.84	0.37-1.22 *	N/C	2.17	0.56	0.80 *	2.10	1.11	U/A at publishing	1.46	0.90

[1] Athletes never covered while competing.
N/C - not covered or excluded.

WORKERS' COMPENSATION ASSESSMENT RATES - 2011

<u>INDUSTRY</u>	<u>AB</u>	<u>BC</u>	<u>MB</u>	<u>NB</u>	<u>NL</u>	<u>NT/NU</u>	<u>NS</u>	<u>ON</u>	<u>PE</u>	<u>QC</u>	<u>SK</u>	<u>YT</u>
965 - Sports/Rec Clubs												
Golf Club	0.92 *	1.07	0.37-1.22 *	0.81	2.17	0.56	2.68 *	2.10 *	1.11	U/A at publishing	1.46	0.90
Curling Club	0.86 *	1.00	0.37-1.22 *	0.81	2.17	0.56	0.80 *	2.10 *	1.11	U/A at publishing	1.46	0.90
Ski Tows	0.93	2.58	0.37-1.22 *	0.81	2.17	0.56	2.68 *	2.10 *	1.11	U/A at publishing	1.46	-
Boat Clubs	0.86 *	1.97	0.37-1.22 *	0.81	2.17	0.56	0.80 *	2.10 *	1.11	U/A at publishing	1.46	-
Boat Rentals	0.93 x	1.97	0.65-3.16	0.81	2.17	0.56	0.80 *	1.76	1.11	U/A at publishing		0.90
Marina	0.93 x	1.97	0.37-1.22 *	0.81	2.17	0.56	0.80 *	1.76	1.11	U/A at publishing		0.90
Snowmobile Club	0.86 *	1.84	0.37-1.22 *	0.81	2.17	0.56	0.80 *	2.10 *	1.11	U/A at publishing	1.46	0.90
Aerobics Clubs	0.86 *	0.69	0.37-0.50	0.81	2.17	0.56	0.80 *	2.10 *	1.11	U/A at publishing	1.46	0.90
Athletic/Health Clubs/Spas	0.86 *	0.69	0.37-0.50	0.81	2.17	0.56	0.80 *	2.10 *	1.11	U/A at publishing	1.46	0.90
Paddling Club	0.86 *	1.84	0.37-1.22 *	0.81	2.17	0.56	0.80 *	2.10 *	1.11	U/A at publishing		-
Swim Club	0.86 *	3.34	0.37-1.22 *	0.81	2.17	0.56	0.80 *	2.10 *	1.11	U/A at publishing	1.46	-
Tennis Instructors	0.87	3.34	N/C	0.81	2.17	0.56	0.80 *	2.10 *	1.11	U/A at publishing		-
Yacht Club	0.86 *	1.97	0.37-1.22 *	0.81	2.17	0.56	0.80 *	2.10 *	1.11	U/A at publishing		-
YMCA/YWCA	0.87	0.77	0.37-0.50	0.81	2.17	0.56	0.80 *	2.10 *	1.11	U/A at publishing	1.11	-
Gymnasium	0.86 *	1.00	0.37-1.22 *	0.81	2.17	0.56	0.80 *	2.10 *	1.11	U/A at publishing	1.46	0.90
Ball Park Maintenance	2.16	1.02	0.37-2.02 *	0.81	2.17	0.56	3.16 *	2.10 *	1.11	U/A at publishing	1.46	0.90
Mini Golf	0.92 *	0.91	0.37-0.53	0.81	2.17	0.56	0.80 *	2.10 *	1.11	U/A at publishing	0.66	0.90
966 - Gambling												
Bingo Halls	0.86	0.91	S.I	0.81	2.17	0.56	0.80 *	2.10 *	1.11	U/A at publishing	1.46	-
Casino	0.87	0.72	S.I	0.81	2.17	-	0.80 *	2.10 *	1.11	U/A at publishing	1.46	-
967 - Other Rec Services												
Bowling Alleys	0.86 *	0.91	0.37-0.53 *	0.81	2.17	0.56	0.80 *	2.10 *	1.11	U/A at publishing	0.66	0.90
Billiard Parlours	0.86 *	0.91	0.37-0.53 *	0.81	2.17	0.56	0.80 *	2.10 *	1.11	U/A at publishing	0.66	0.90
Arcades	0.86	0.91	0.37-0.53 *	0.81	2.17	0.56	0.80 *	2.10 *	1.11	U/A at publishing	1.16	0.90
Amusement Parks	0.93 x	0.91	1.11-1.27 *	0.81	2.17	0.56	2.68 *	2.10 *	1.11	U/A at publishing	1.46	0.90
Carnivals/Exhibitions	0.86 *	1.00	0.65-2.98 *	0.81	2.17	0.56	2.68 *	2.10 *	1.11	U/A at publishing		0.90
Dance Halls	0.87	1.12	0.37-2.02 *	0.81	2.17	0.56	0.80 *	2.10 *	1.11	U/A at publishing	1.46	-
Dance Studios	0.33 *	0.47	0.24-0.71 *	0.81	2.17	0.56	0.80 *	2.10 *	1.11	U/A at publishing	1.46	0.90
Botanical/Zoological Garden	0.86	1.02	0.14-0.41	0.81	2.17	-	0.80 *	2.10 *	1.11	U/A at publishing		-
Social Clubs	0.86 *	1.84	0.37-1.22 *	-	2.17	0.56	0.80 *	2.10 *	1.11	U/A at publishing	1.46	0.90
Lifeguards	0.86 *	1.00	1.11-1.27 *	0.81	2.17	0.56	0.80 *	2.10	1.11	U/A at publishing	1.46	-
Private Rec. Facilities	0.86 *	1.00	0.37-1.22 *	-	2.17	0.56	0.80 *	2.10	1.11	U/A at publishing	1.46	0.90
Rollerskating Rink	0.86 *	1.00	0.37-1.22 *	0.81	2.17	-	0.80 *	2.10 *	1.11	U/A at publishing	1.46	-
Gun Club (Trap/Skeet)	0.86 *	1.00	0.37-1.22 *	0.81	2.17	0.56	0.80 *	2.10 *	1.11	U/A at publishing	1.46	-
Skating Rink	0.86 *	1.00	0.37-1.22 *	0.81	2.17	0.56	0.80 *	2.10 *	1.11	U/A at publishing	1.46	-
Arena/Stadium	0.87	1.00	0.37-2.02 *	0.81	2.17	0.56	1.70 *	1.25 *	1.11	U/A at publishing	1.46	-
Auditorium	0.87	1.12	0.37-2.02 *	0.81		0.56	1.70 *	2.10 *	1.11	U/A at publishing	1.46	-
MAJOR GROUP '97'												
PERSONAL SERVICES												
971-Barber/Beauty Shop												
Barber/Beauty Salon	0.71	0.72	0.24-0.49 *	0.81	1.84	1.75	1.57 *	2.10 *	1.11	U/A at publishing	0.34	3.06
Hairstyling Shops	0.71	0.72	0.24-0.49 *	0.81	1.84	1.75	1.57 *	2.10 *	1.11	U/A at publishing	0.34	3.06

*=Coverage by application (voluntary industry). x=includes both compulsory and voluntary industries. '-Industry not currently operating within the jurisdiction. SI=Self-insured. NC=not covered/excluded

WORKERS' COMPENSATION ASSESSMENT RATES - 2011

<u>INDUSTRY</u>	<u>AB</u>	<u>BC</u>	<u>MB</u>	<u>NB</u>	<u>NL</u>	<u>NT/NU</u>	<u>NS</u>	<u>ON</u>	<u>PE</u>	<u>QC</u>	<u>SK</u>	<u>YT</u>
972 - Laundries												
Carpet Cleaning	1.50	1.85	1.11-5.55	2.10	2.49	2.43	1.57 *	3.94	1.11	U/A at publishing	0.97	3.06
Coin-Operated Laundry	1.46	1.55	1.11-5.55	0.81	1.84	1.75	1.57 *	3.12	1.11	U/A at publishing	1.11	3.06
Drapery Cleaning	1.49	1.55	1.11-5.55	2.10	1.84	1.75	1.57 *	3.94	1.11	U/A at publishing	0.97	3.06
Dyeing/Cleaning	1.49	1.85	1.11-5.55	2.10	1.84	1.75	1.57 *	3.94	1.11	U/A at publishing	0.97	3.06
Dry Cleaning	1.49	1.55	1.11-5.55	0.81	1.84	1.75	1.57 *	3.94	1.11	U/A at publishing	0.97	3.06
Laundromat	1.46	1.55	1.11-5.55	0.81	1.84	1.75	1.57 *	3.94	1.11	U/A at publishing	1.11	3.06
Industrial Laundries	1.49	3.77	1.11-5.55	6.38	1.84	1.75	1.57 *	3.94	1.11	U/A at publishing	2.10	-
Linen Supply	1.49	3.77	1.11-5.55	6.38	1.84	1.75	4.29 *	3.94	1.11	U/A at publishing	2.10	-
Power Laundries	1.49	3.77	1.11-5.55	6.38	1.84	-	1.57 *	3.94	1.11	U/A at publishing	2.10	-
Steam Cleaning	1.50	1.85	1.11-5.55	0.81	2.49	1.75	1.57 *	3.94	1.11	U/A at publishing	2.10	3.06
973 - Funeral Services												
Cemetery Maintenance	0.51	1.44	1.11-2.36	0.81	2.75	-	1.57 *	1.25 *	1.11	U/A at publishing	1.37	-
Funeral Home	0.51	0.42	0.37-1.49	0.81	2.75	1.38	1.57 *	3.12 *	1.11	U/A at publishing	1.11	3.06
974 - Personal Services												
Private Residence Caretaker	1.50 *	1.28	0.45-3.24	2.10	4.84 [1]	2.43	1.57 *	3.12	4.55 *	U/A at publishing	1.46 *	0.90
Housekeepers/Domestics	1.50 *	1.28	0.65-3.24	N/C	4.84 [1]	2.43	1.57 *	3.12	4.55 *	U/A at publishing	1.46	0.90
Private Homemakers	1.50 *	1.28	0.65-3.24		4.84 [1]	2.43	1.57 *	3.12	4.55 *	U/A at publishing	1.11	-
Janitors	1.50	2.58	1.11-5.55	2.10	2.49	2.43	5.14 *	3.57	4.55	U/A at publishing	1.46 *	3.06
Domestics as a Business	1.50	1.28	0.65-3.24		2.49	2.43	5.14 *	3.12	4.55	U/A at publishing	1.46	3.06
[1] Only paid employees covered. N/C - Not covered or excluded.												
MAJOR GROUP '98'												
MEMBERSHIP ASSOC												
Accountant Association	0.21 *	0.16	0.14-0.46 *	0.75	0.71	0.56	0.95 *	0.21 *	0.30	U/A at publishing	0.34	0.90
Charities	0.21 *	0.45	0.14-0.46 *	-	0.71	0.56	0.95 *	0.77 *	0.30	U/A at publishing	0.34	0.90
Labour/Trade Unions	0.21 *	0.30	0.14-0.64	0.75	0.71	0.56	0.95 *	0.77 *	0.30	U/A at publishing	6.00 [2]	0.90
Nonprofit Organizations	0.21 *	0.45	0.14-0.46 *	-	0.71	0.56	0.95 *	0.77 *	0.30	U/A at publishing	0.34	0.90
Political Organizations	0.21 *	0.15	0.14-0.20	0.75	0.71	0.56	0.95 *	0.77 *	0.30	U/A at publishing	0.34	0.90
Health/Social Service Assoc	0.21 *	0.16	0.14-0.46 *	0.94	0.71	0.56	0.95 *	0.77 *	0.30	U/A at publishing	0.34	0.90
Religious Organizations	0.21 *	0.44	0.14-0.46 *	0.75	0.71	0.56	0.95 *	0.77 *	0.30	U/A at publishing	0.34	0.90
Volunteer Organizations	0.51	0.45	0.14-0.46 *	0.75	0.71 [1]	0.56	0.95 *	0.77 *	0.30	U/A at publishing	0.34	1.83 *
[1] Only paid employees covered. [2] \$6.00 per delegate for members.												
MAJOR GROUP '99'												
OTHER SERVICES												
991-Equip Rent/Lease												
Audio/Visual Equip Rental	1.04	0.72	0.24-0.72	0.32	2.75	1.75	0.80 *	2.95	1.11	U/A at publishing	0.66	1.83
Small Equip & Tool Rental	1.04	1.55	0.65-3.16	0.32	2.75	1.75	1.57	2.95	2.57	U/A at publishing	1.30	1.83

WORKERS' COMPENSATION ASSESSMENT RATES - 2011

<u>INDUSTRY</u>	<u>AB</u>	<u>BC</u>	<u>MB</u>	<u>NB</u>	<u>NL</u>	<u>NT/NU</u>	<u>NS</u>	<u>ON</u>	<u>PE</u>	<u>QC</u>	<u>SK</u>	<u>YT</u>
992 - Auto/Truck Rental												
Automobile Rental	0.88	1.41	0.65-3.16	0.70	0.71	2.13	1.57	0.78	1.11	U/A at publishing	1.30	3.06
Truck Rental	0.88	1.41	0.65-3.16	0.70	0.71	2.13	1.57	0.78	1.11	U/A at publishing	1.30	3.06
993 - Photographers												
Freelance Photographers	0.64 *	0.15	N/C	0.32	2.75	1.75	1.57 *	0.38 *	1.11	U/A at publishing	0.34	0.90
Photography Studios	0.64 *	0.15	0.14-0.35	0.32	2.75	1.75	1.57 *	0.38 *	1.11	U/A at publishing	0.34	0.90
994 - Repair Services												
Auto Electric Repair	1.63	2.34	0.47-3.24	3.17	3.88	2.13	1.57	2.95	4.55	U/A at publishing	1.92	4.96
Burner Repair	N/A	1.52	0.61-4.82	3.17	2.68	2.67	5.14	2.95	4.55	U/A at publishing		4.96
Motor Repair/Rewind	1.28	1.51	0.61-4.82	3.17	3.88	1.52	1.57	2.95	4.55	U/A at publishing	1.30	4.96
Furnace Service/Cleaning	1.47	4.31	1.19-9.71	3.17	2.68	2.67	5.14	3.98	1.11	U/A at publishing	1.16	4.96
Metal Repair	2.16	1.52	0.61-4.82	3.17	3.50	1.52	5.14	2.95	4.55	U/A at publishing		4.96
Propane Tank Repair	2.21	2.60	0.61-4.82	3.17	2.68	1.52	5.14	2.95	4.55	U/A at publishing	2.33	-
Welding	2.16	3.12	1.54-9.25	3.17	3.50	1.52	4.86	2.95	2.49	U/A at publishing	2.33	4.96
995 - Building Services												
Exterminators	1.50	2.57	4.63-6.71	1.04	2.49	2.43	5.14 *	3.12 *	1.11	U/A at publishing	1.37	4.96
Locksmith	1.04	0.22	0.14-0.71	0.32	2.75	2.43	1.57 *	2.95	4.55	U/A at publishing	1.16	4.96
Window Cleaning	1.50	7.94	7.40-26.98	2.10	2.49	2.43	5.14 *	3.57	4.55	U/A at publishing	3.74	4.96
996 - Travel Services												
Travel Agencies	0.21 *	0.13	0.14-0.46 *	0.32	0.71	0.56	0.80 *	0.38 *	0.30	U/A at publishing	0.34	0.90
999 - Other Services												
Animal Shelter	0.86	2.88	1.85-3.22	0.81	2.75	1.38	0.95 *	3.12 *	0.30	U/A at publishing	1.46	3.06
Auctioneer	1.03	0.73	0.24-1.06	1.19	2.75	1.75	0.95 *	3.12	1.11	U/A at publishing	3.46	3.06
Journalists	0.81 x	0.15	N/C	0.81	2.75	0.56	0.95 *	0.37	1.11	U/A at publishing	0.66	3.06
Gunsmith	1.04	1.15	0.14-0.71	1.19	2.75	1.75	0.95 *	2.95	4.55	U/A at publishing	1.16	3.06
Parking Lots	0.87	1.44	0.65-3.24	0.81	0.71	2.43	0.95 *	1.25	1.11	U/A at publishing	1.30	3.06
Seamstress/Tailor	0.75	0.52	0.65-2.94	0.81	1.84	1.75	0.95 *	3.12	1.11	U/A at publishing	0.66	3.06
Shoe Repair	0.75	1.55	0.65-1.46	0.81	2.75	1.75	1.57 *	3.12	1.11	U/A at publishing	0.66	3.06
Valet	0.87	1.44	0.39-3.42	0.81	2.75	-	0.95 *	3.12 *	1.11	U/A at publishing	1.46	-

*=Coverage by application (voluntary industry). x=includes both compulsory and voluntary industries. '-Industry not currently operating within the jurisdiction. SI=Self-insured. NC=not covered/excluded