

Basic Classification Structures

The following tables identify the classification structures used by Workers' Compensation Boards/Commissions and list the sectors/classes used by each province and territory.

Click below to go directly to the following jurisdiction:

- [Newfoundland and Labrador](#)
- [Prince Edward Island](#)
- [Nova Scotia](#)
- [New Brunswick](#)
- [Quebec](#)
- [Ontario](#)
- [Manitoba](#)
- [Saskatchewan](#)
- [Alberta](#)
- [British Columbia](#)
- [Yukon](#)
- [Northwest Territories and Nunavut](#)

Source: Association of Workers' Compensation Boards of Canada – 2016

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Newfoundland and Labrador

The following table identifies the classification structure in Newfoundland and Labrador and includes a list of sectors/classes used.

Newfoundland and Labrador ¹	Basic Classification Structures
Names of Sectors or Classes	<ul style="list-style-type: none"> • Farming and Trapping (35 NICs⁴) • Fishing (4 NICs) • Logging / Forestry (3 NICs) • Oil & Gas (7 NICs) • Mining / Quarries (28 NICs) • Manufacturing (250 NICs) • Construction (71 NICs) • Transportation / Storage (45 NICs) • Retail Trade (76 NICs) • Wholesale Trade (77 NICs) • Government Services (64 NICs) • Educational Services (5 NICs) • Health / Social Services (59 NICs) • Business Services (9 NICs) • Real Estate (5 NICs) • Finance / Insurance (54 NICs) • Communication / Utilities (10 NICs) • Accommodation / Food / Beverages (15 NICs) • Other Services (73 NICs)
See additional info at:	'2016 Classification of Industries and Assessment Rates' at 'Employer Publications – Handbooks' .
Total # of Sectors/Classes:	19
Total # of Rate Groups/Units:	73 ²
Total # of Actual Rates:	78 ³
Total # of Industries (Ind. Codes):	890 NICs ⁴

[Back to top](#)

1 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).

2 Number of industry groups.

3 Does not include experience rates.

4 NIC = Newfoundland Industrial Classification Codes.

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Prince Edward Island

The following table identifies the classification structure in Prince Edward Island and includes a list of sectors/classes used.

Prince Edward Island	Basic Classification Structures
Names of Sectors or Classes	<ul style="list-style-type: none"> • 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 (2 rate groups, 2 Industry Groups) • Public Sector & Education (3 rate groups, 3 Industry Groups)
See additional info at:	Classification of Industries and Assessment Rates
Total # of Sectors/Classes:	6
Total # of Rate Groups/Units:	19
Total # of Actual Rates:	85
Total # of Industries (Ind. Codes):	342

[Back to top](#)

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Nova Scotia

The following table identifies the classification structure in Nova Scotia and includes a list of sectors/classes used.

Nova Scotia ⁵	Basic Classification Structures
Names of Sectors or Classes	<ul style="list-style-type: none"> • Agriculture (4 rates) • Fishing / Trapping (2 rates) • Logging / Forestry (1 rate) • Mining (3 rates) • Manufacturing (31 rates) • Construction (15 rates) • Transportation / Storage (12 rates) • Communication / Utilities (4 rates) • Wholesale Trade (9 rates) • Retail Trade (9 rates) • Finance, Insurance (1 rate) • Real Estate, Insurance Agents (2 rates) • Business Services (2 rates) • Government Services (3 rates) • Educational Services (2 rates) • Health / Social Services (7 rates) • Accommodation / Food / Beverages (2 rates) • Other Services (8 rates)
See additional info at:	<ul style="list-style-type: none"> • Rates • 2016 Rates
Total # of Sectors/Classes:	18
Total # of Rate Groups/Units:	46
Total # of Actual Rates:	68
Total # of Industries (Ind. Codes):	861 SIC codes

[Back to top](#)

5 Nova Scotia uses the SIC Guide in establishing classes and sub-classes.

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New Brunswick

The following table identifies the classification structure in New Brunswick and includes a list of sectors/classes used.

New Brunswick	Basic Classification Structures
Names of Sectors or Classes	75 Industries. See ' 2016 Industry Assessment Rates '
See additional info at:	<ul style="list-style-type: none"> • 2016 Industry Assessment Rates • Understanding Assessed Premiums
Total # of Sectors/Classes :	N/A
Total # of Rate Groups/Units:	75
Total # of Actual Rates:	19
Total # of Industries (Ind. Codes):	75 Ind.; 789 NAICS codes

[Back to top](#)

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Quebec

The following table identifies the classification structure in Quebec and includes a list of sectors/classes used.

Quebec ⁶	Basic Classification Structures
Names of Sectors or Classes	<ul style="list-style-type: none"> • Primary (15 rates) • Manufacturing (61 rates) • Construction (19 rates) • Transportation (9 rates) • Services (77 rates)
See additional info at:	Table des taux 2016 (not available in English)
Total # of Sectors/Classes:	5
Total # of Rate Groups/Units:	181
Total # of Actual Rates:	181
Total # of Industries (Ind. Codes):	N/A

[Back to top](#)

6 A broad reform of the classification structure was completed in 2008. It resulted in a major improvement of the units' equity and credibility.

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Ontario

The following table identifies the classification structure in Ontario and includes a list of sectors/classes used.

Ontario ⁷	Basic Classification Structures
Names of Sectors or Classes	<ul style="list-style-type: none"> Forest Products (5 rate groups) Mining & Related Industries (4 rate groups) Other Primary Industries (6 rate groups) Manufacturing (73 rate groups) Transportation & Storage (8 rate groups) Retail & Wholesale Trades (16 rate groups) Construction (13 rate groups) Government & Related Services (14 rate groups) Other Services (16 rate groups)
See additional info at:	Employer Classification Manual (ECM)
Total # of Sectors/Classes:	9
Total # of Rate Groups/Units:	155
Total # of Actual Rates:	155
Total # of Industries (Ind. Codes):	840

[Back to top](#)

⁷ The Ontario Board sets premium rates each year. 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.

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Manitoba

The following table identifies the classification structure in Manitoba and includes a list of sectors/classes used.

Manitoba ⁸	Basic Classification Structures
Names of Sectors or Classes	<ul style="list-style-type: none"> Agriculture & Forestry (5 rate groups) Mines, Quarries & Oil Wells (2 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 additional info at:	See ' 2016 Industry Codes and New Business Rates ' for information about rates for new businesses
Total # of Sectors/Classes:	9
Total # of Rate Groups/Units:	62
Total # of Actual Rates:	792
Total # of Industries (Ind. Codes):	224

[Back to top](#)

8 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 120% or minus 30% 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 224 sub-groups (industry codes) listed on its website (www.wcb.mb.ca). Because of its built-in experience rating program, Manitoba has 792 different rates. 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 30% below to 120% above the category average. The 9 rate categories and 224 sub-groups (industry codes) are as follows: (1) 800% - 2 rate groups; (2) 500% - 10 rate groups; (3) 300% - 11 rate groups; (4) 200% - 37 rate groups; (5) 120% - 48 rate groups; (6) 70% - 44 rate groups; (7) 40% - 28 rate groups; (8) 25% - 17 rate groups; and (9) 15% - 24 rate groups. 3 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: 10.43% for Agricultural Manufacturers of Canada (affects industry code 310-10), 6.63% for Construction Safety Association of Manitoba (affects most industry codes in the 400 group), 9.71% for Manitoba Heavy Construction Association (affects 407-02 to 407-09 and 408-02 to 408-09), 7.09% for RPM Trucking Industry Safety Program (affects 501-02, 501-09 and 501-11) and 8.22% for Motor Vehicle Safety Association of Manitoba (affects 604-02, 604-04 and 605-03).

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Saskatchewan

The following table identifies the classification structure in Saskatchewan and includes a list of sectors/classes used.

Saskatchewan	Basic Classification Structures
Names of Sectors or Classes	<ul style="list-style-type: none"> 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 additional info at:	2016 Assessment Rate Classification of Industries
Total # of Sectors/Classes:	10
Total # of Rate Groups/Units:	50
Total # of Actual Rates:	50
Total # of Industries (Ind. Codes):	423

[Back to top](#)

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Alberta

The following table identifies the classification structure in Alberta and includes a list of sectors/classes used.

Alberta ⁹	Basic Classification Structures
Names of Sectors or Classes	<ul style="list-style-type: none"> Agriculture and Forestry (5 rate groups / 5 rates) Mining and Petroleum Development (9 rate groups / 18 rates) Manufacturing, and Processing (29 rate groups / 47 rates) Construction and Construction Trade Services (16 rate groups / 29 rates) Transportation, Communication and Utilities (11 rate groups / 20 rates) Wholesale and Retail (17 rate groups / 24 rates) Municipal Government, Education and Health Services (11 rate groups / 20 rates) Provincial Government (1 rate group/ 1 rate) Business, Personal and Professional Services (12 rate groups/ 25 rates)
See additional info at:	2016 premium rates
Total # of Sectors/Classes:	9 ¹⁰
Total # of Rate Groups/Units:	110
Total # of Actual Rates:	188 ¹¹
Total # of Industries (Ind. Codes):	346

[Back to top](#)

⁹ Only the Federal Government retains a self-insurer status for workers' compensation purposes.

¹⁰ One is the provincial/territorial government.

¹¹ Some rates are adjusted due to levies for safety associations.

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British Columbia

The following table identifies the classification structure in British Columbia and includes a list of sectors/classes used.

British Columbia	Basic Classification Structures
Names of Sectors or Classes	<ul style="list-style-type: none"> • Primary Resources (9 rate groups) • Manufacturing (29 rate groups) • Construction (17 rate groups) • Transportation and Warehousing (14 rate groups) • Trade (16 rate groups) • Public Sector (2 rate groups) • Service Sector (35 rate groups)
See additional info at:	2016 – Browse the classification structure by sector
Total # of Sectors/Classes:	11 ¹²
Total # of Rate Groups/Units:	46 ¹³
Total # of Actual Rates:	304
Total # of Industries (Ind. Codes):	547

[Back to top](#)

12 Four are self-insurers, one of which is the provincial government.

13 Some rate groups cross sector (Class) boundaries, appearing in more than one sector.

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Yukon

The following table identifies the classification structure in Yukon and includes a list of sectors/classes used.

Yukon ¹⁴	Basic Classification Structures
Names of Sectors or Classes	<ul style="list-style-type: none"> • Resources & Transportation (3 rates) • Construction (2 rates) • Services (3 rates) • Government (1 rate)
See additional info at:	2016 Industry Classifications and Assessment Rates
Total # of Sectors/Classes:	4
Total # of Rate Groups/Units:	9
Total # of Actual Rates:	9
Total # of Industries (Ind. Codes):	69

[Back to top](#)

14 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.

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Northwest Territories and Nunavut

The following table identifies the classification structure in Northwest Territories and Nunavut and includes a list of sectors/classes used.

Northwest Territories and Nunavut ¹⁵	Basic Classification Structures
Names of Sectors or Classes	<ul style="list-style-type: none"> • Mining (2 rates) • Oil & Gas (2 rates) • Construction (3 rates) • Transportation (3 rates) • Services & Communication (3 rates) • Outdoor Recreation & Tourism (1 rate) • Public Administration & Defence (2 rates) • Trade (3 rates)
See additional info at:	WSCC Connect – View Assessment Rates
Total # of Sectors/Classes:	8
Total # of Rate Groups/Units:	18
Total # of Actual Rates:	18
Total # of Industries (Ind. Codes):	363 SIC codes

[Back to top](#)

15 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.

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