

2026 Premium rates manual

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Table of contents

Introduction	1
Classification scheme	6
Classification codes by class/subclass	7
Class rates for risk banding.....	48
Table of risk band rates.....	49
Class/subclass rate modifiers.....	115
Class/subclass risk profiles	116
Premium rate setting parameters	117
Definition of premium rate components.....	118
Premium rate setting allocation rules for class/subclass.....	120
Class/subclass premium rates components	123
Class/subclass sub-components of administrative expenses	124
Executive officers and owners exempted in construction	160
Glossary.....	165
Contact information	166

Introduction

Premium rates summary

The average premium rate in 2026 will be \$1.23 per \$100 of insurable payroll, the lowest it has been in more than 50 years. It's a two cent decrease from the 2025 premium rate of \$1.25.

Our rate setting transition policy expired in 2024 and businesses eligible for a premium rate reduction will now see decreases up to a maximum of three risk bands (approximately 15 per cent) towards their projected premium rate. Businesses with projected premium rate increase due to their individual and/or class risk and experience will move up a maximum of three risk bands (approximately 15 per cent) toward their projected premium rate. Non-profit organizations will move up to one risk band toward their projected rate.

Our funding position continues to be strong and close to the mid-point of our target funding range of 110 to 120 per cent due to our strong investment and operational results. Claim experience continued improving, which is reflected in the reduced average premium rate.

Establishing premium rates

We fund our workplace safety and insurance system for Schedule 1 businesses through investment earnings and premium rates applied to Schedule 1 businesses' insurable earnings. Schedule 1 businesses aren't all charged the same rate. Each business is assigned to a class/subclass aligned with the North American Industry Classification System (NAICS) based on the type of work they do. Businesses that have more than one business activity will be classified according to their predominant business activity – the business activity with the highest amount of insurable earnings.

Each class/subclass has a different premium rate, reflecting the average risk of the business activities insured in that class/subclass. More details on classification are available in our [Employer Classification Manual](#).

The average 2026 premium rate reflects a lower New Claims Cost (NCC) than the average 2025 premium rate, mostly because of improved claims experience. The administration component increased, meaning the costs to administer the system are growing at a slightly higher pace than insurable earnings. The increased administration component includes both legislated obligations and the WSIB's own administration costs.

We stopped charging businesses for transition funding in 2024 but not all businesses are paying their projected rate due to risk band limitations. Consequently, the 2026 premium rate includes a provision for revenue imbalance like the one introduced for the 2025 premium rate. This provision allows us to collect the required NCC and administration costs after applying the risk band movement limitations at the business level.

The rate stabilization margin for 2026 is the same as 2025 in order to support premium stability for future years taking into account ongoing economic volatility, the potential of legislated benefits and operational uncertainties. This margin is distributed to all classes based on NCC dollars.

Determining 2026 rates

We calculate premium rates annually to reflect businesses' ongoing experience and our latest financial requirements and targets. Under our rate setting model, each of the 35 classes/subclasses has a series of risk bands and each risk band has an associated premium rate, either above or below the 2026 class rate.

The 2026 class rate represents the premium rate a business would pay based on the collective risk profile for all the businesses in the class and the class's shared responsibility to maintain the insurance fund. If the 2026 class rate changes because of that class's overall claims experience, it will affect the other risk band rates within that class.

Each business is assigned to a projected risk band that best represents their risk compared to other businesses in their class. The difference between successive risk band rates is approximately five per cent.

Projected rates are determined based on our rate setting model introduced in 2020, which reflects individual claims experience and uses a two-step approach to set and adjust premium rates for businesses:

Step one: Setting the class rate for each industry class/subclass based on their risk and share of responsibility to maintain the insurance fund.

Step two: Setting the projected rate for each business based on their individual claims history compared to the rest of the businesses in the class/subclass. This means a business's projected rate will reflect their individual claims experience and risk.

To help businesses prepare for any future projected rate increases or decreases, rate movement is subject to risk band movement limitations. Businesses can participate in our health and safety programs to improve their workplace health and safety and their claims experience.

Businesses in the same class that fall under the same projected risk band have similar risk profiles and will have the same projected rate.

We used the following process to determine 2026 rates:

1. Determine overall Schedule 1 average rate: \$1.23 for 2026 premium year.
2. Determine a fair cost (i.e., claims-based cost) for each NAICS class/subclass that allows us to recover the required premium for all Schedule 1 businesses.
3. Determine the 2026 class rate for each class based on insurable earnings distribution by risk band. The 2026 class rates and their corresponding risk band premium rates are included in the [2026 class rates for risk banding](#) and [table of risk band rates](#) sections.
4. Determine businesses' projected risk band and projected rate based on their experience relative to the class. The projected rate represents the rate the business would pay if there were no limits on risk band movement. This rate reflects the business's individual claims cost experience relative to the class, as far as the experience is predictable (or credible).
5. Determine the prior year band for each business by placing the prior year rate in the 2026 risk band structure. We determine the prior year risk band and its corresponding prior year rate using the 2026 table of risk band rates. In 2026, this will be the 2025 actual premium rate charged to businesses, excluding the mine rescue modifier.
6. Compare the projected risk band with the prior year risk band and apply risk band movement limitation rules. Most businesses can move a maximum of three risk bands up or down to arrive at their actual risk band and the corresponding actual rate. The actual rate is the rate a business will pay after applying the risk band movement limits (defined by our [Employer level premium rate setting policy](#)) to the prior year rate towards the projected premium rate.

The WSIB's Board of Directors approves the average Schedule 1 premium rate, class rates and rules for determining the actual premium rates. Premium rates are expressed as a dollar amount per \$100 of insurable earnings.

Premium components

Premium rates include an amount for:

1. NCC – this covers the projected total future cost of injuries or illnesses expected in the upcoming year, including any additional margins we may require.
2. Provision for revenue imbalance – this is to make sure the actual premium after applying the risk band movement limitations results in the required revenue to cover 2026 NCC and administration expenses.
3. Rate stabilization margin – this is to address the priority of rate stability per our [Funding and pricing policy](#) given the possible changes in costs or other assumptions in 2026.
4. Administration expenses – the estimated cost required to administer the workplace compensation system in Ontario and fulfill our legislative obligations in 2026.

The premium components reflect the total premium requirement for all Schedule 1 businesses. Each class/subclass's premium rate includes a NCC class component, which contains the provision for revenue imbalance and rate stabilization margin, and administration expense amount based on claims experience and insurable earnings data from the most recent six-year experience window projected to the rate setting year. For 2026 premium rates, the experience window is 2019 through 2024. The class/subclass premium rate components section includes more details.

The maximum insurable earnings ceiling for 2026 is \$121,700, compared to \$117,000 in 2025.

Our role

The WSIB is a statutory corporation created by an Act of the Ontario Legislature in 1914. The WSIB is responsible for administering the *Workplace Safety and Insurance Act*. The WSIB receives no government funding. We're funded solely through premiums paid by businesses we insure. Revenue is also raised through returns on invested assets.

We help support people and businesses affected by workplace injuries and illnesses – providing a comprehensive bundle of insurance benefits as set out in the Act and helping people recover and return to work by:

- providing benefits to people who experience work-related injuries or illnesses and the dependents of people who have died because of a work-related injury or illness
- helping people who experience work-related injuries or illnesses recover and return to work

Businesses covered by the *Workplace Safety and Insurance Act* are divided into two groups, referred to as Schedule 1 and Schedule 2. This manual pertains to Schedule 1 businesses only.

Classification scheme

We assign individual businesses to a class/subclass aligned with the North American Industry Classification System (NAICS) and incorporate additional WSIB-specific classification codes as outlined in our [Classification structure policy](#). Each class and subclass is composed of all six-digit classification codes belonging to the two-digit NAICS sector, three-digit NAICS sub-sector, or four-digit NAICS industry group listed in the [industry classification scheme](#).

Businesses are classified in one or more six-digit classification codes based on the description of business activities in our [Employer Classification Manual](#). The Employer Classification Manual provides detailed descriptions of all classification codes used to classify business activities and the coverage status for each classification code.

Most businesses perform a single business activity and are classified in a single six-digit classification code. Some businesses with more than one business activity may be classified in multiple six-digit classification codes.

We generally assign businesses with multiple six-digit classification codes a single premium rate based on the predominant class or subclass. However, we might assign multiple premium rates to some businesses with multiple six-digit classification codes, as outlined in our [Single and multiple premium rates policy](#).

We classify certain businesses – including [non-exempt partners and executive officers in construction](#) and [Temporary Employment Agencies](#) (TEAs) – using an alternative approach due to their unique circumstances. The NAICS system doesn't recognize this alternate treatment, so we established additional six-digit classification codes for these businesses. These cases are relevant only for the WSIB's industry classification – not for broader economic analysis.

2026 classification codes by class/subclass

A: Agriculture

Classification code	Description
001010	Supply of labour to Class A
112110	Beef cattle ranching and farming, including feedlots
112120	Dairy cattle and milk production
112991	Animal combination farming
112210	Hog and pig farming
112310	Chicken egg production
112320	Broiler and other meat-type chicken production
112330	Turkey production
112340	Poultry hatcheries
112391	Combination poultry and egg production
112399	All other poultry production
115210	Support activities for animal production
112410	Sheep farming
112420	Goat farming
112510	Aquaculture
112999	All other miscellaneous animal production
112910	Apiculture
112920	Horse and other equine production
112930	Fur-bearing animal and rabbit production
114210	Hunting and trapping
111140	Wheat farming
111130	Dry pea and bean farming
111160	Rice farming
111190	Other grain farming
111110	Soybean farming
111120	Oilseed (except soybean) farming
111150	Corn farming
115110	Support activities for crop production
111940	Hay farming
111999	All other miscellaneous crop farming
111910	Tobacco farming
111211	Potato farming
111219	Other vegetable (except potato) and melon farming
111920	Cotton farming
111930	Sugar cane farming
111995	Cannabis grown in open fields
111310	Orange groves
111320	Citrus (except orange) groves
111330	Non-citrus fruit and tree nut farming
111419	Other food crops grown under cover
111993	Fruit and vegetable combination farming
111411	Mushroom production
111412	Cannabis grown under cover
111421	Nursery and tree production
111422	Floriculture production
113210	Forest nurseries and gathering of forest products

2026 classification codes by class/subclass

A: Agriculture

Classification code	Description
111994	Maple syrup and products production
114113	Salt water fishing
114114	Freshwater fishing
113110	Timber tract operations
113311	Logging (except contract)
113312	Contract logging
115310	Support activities for forestry

2026 classification codes by class/subclass

B: Mining, quarrying and oil and gas extraction

Classification code	Description
001020	Supply of labour to Class B
212220	Gold and silver ore mining
212233	Copper-zinc ore mining
212232	Nickel-copper ore mining
212231	Lead-zinc ore mining
212299	All other metal ore mining
212210	Iron ore mining
212398	All other non-metallic mineral mining and quarrying
212291	Uranium ore mining
212394	Asbestos mining
212397	Peat extraction
212395	Gypsum mining
212396	Potash mining
212393	Salt mining
212326	Shale, clay and refractory mineral mining and quarrying
212114	Bituminous coal mining
212115	Subbituminous coal mining
212116	Lignite coal mining
211110	Oil and gas extraction (except oil sands)
211141	In-situ oil sands extraction
211142	Mined oil sands extraction
212314	Granite mining and quarrying
212315	Limestone mining and quarrying
212316	Marble mining and quarrying
212317	Sandstone mining and quarrying
212323	Sand and gravel mining and quarrying
213111	Oil and gas contract drilling
213118	Services to oil and gas extraction
213117	Contract drilling (except oil and gas)
213119	Other support activities for mining
212392	Diamond mining

2026 classification codes by class/subclass

C: Utilities

Classification code	Description
001030	Supply of labour to Class C
221122	Electric power distribution
221121	Electric bulk power transmission and control
221111	Hydro-electric power generation
221112	Fossil-fuel electric power generation
221113	Nuclear electric power generation
221119	Other electric power generation
221210	Natural gas distribution
221310	Water supply and irrigation systems
221320	Sewage treatment facilities
221330	Steam and air-conditioning supply

2026 classification codes by class/subclass

D1: Governmental and related services - Educational services

Classification code	Description
001040	Supply of labour to Class D1
611510	Technical and trade schools
611110	Elementary and secondary schools
611210	Community colleges and C.E.G.E.P.s
611410	Business and secretarial schools
611420	Computer training
611610	Fine arts schools
611690	All other schools and instruction
611310	Universities
611430	Professional and management development training
611630	Language schools
611710	Educational support services
611620	Athletic instruction

2026 classification codes by class/subclass

D2: Governmental and related services - Public administration

Classification code	Description
001050	Supply of labour to Class D2
911910	Other federal government public administration
913910	Other local, municipal and regional public administration
911110	Defence services
911210	Federal courts of law
911220	Federal correctional services
911230	Federal police services
911240	Federal regulatory services
911290	Other federal protective services
911310	Federal labour and employment services
911320	Immigration services
911390	Other federal labour, employment and immigration services
911410	Foreign affairs
911420	International assistance
912110	Provincial courts of law
912120	Provincial correctional services
912130	Provincial police services
912150	Provincial regulatory services
912190	Other provincial protective services
912210	Provincial labour and employment services
912910	Other provincial and territorial public administration
913110	Municipal courts of law
913120	Municipal correctional services
913130	Municipal police services
913140	Municipal fire-fighting services
913150	Municipal regulatory services
913190	Other municipal protective services
912140	Provincial fire-fighting services
914110	Aboriginal public administration
919110	International and other extra-territorial public administration

2026 classification codes by class/subclass

D3: Governmental and related services - Hospitals

Classification code	Description
001060	Supply of labour to Class D3
622111	General (except paediatric) hospitals
622310	Specialty (except psychiatric and substance abuse) hospitals
622210	Psychiatric and substance abuse hospitals
622112	Paediatric hospitals

2026 classification codes by class/subclass

E1: Manufacturing - Food, textiles and related manufacturing

Classification code	Description
001070	Supply of labour to Class E1
311111	Dog and cat food manufacturing
311611	Animal (except poultry) slaughtering
311614	Rendering and meat processing from carcasses
311615	Poultry processing
311710	Seafood product preparation and packaging
311420	Fruit and vegetable canning, pickling and drying
311940	Seasoning and dressing manufacturing
312110	Soft drink and ice manufacturing
311410	Frozen food manufacturing
311511	Fluid milk manufacturing
311515	Butter, cheese, and dry and condensed dairy product manufacturing
311520	Ice cream and frozen dessert manufacturing
311211	Flour milling
311230	Breakfast cereal manufacturing
311824	Flour mixes, dough, and pasta manufacturing from purchased flour
311119	Other animal food manufacturing
311224	Oilseed processing
311821	Cookie and cracker manufacturing
311811	Retail bakeries
311814	Commercial bakeries and frozen bakery product manufacturing
311830	Tortilla manufacturing
311221	Wet corn milling
311310	Sugar manufacturing
311340	Non-chocolate confectionery manufacturing
311351	Chocolate and chocolate confectionery manufacturing from cacao beans
311352	Confectionery manufacturing from purchased chocolate
311920	Coffee and tea manufacturing
311919	Other snack food manufacturing
311214	Rice milling and malt manufacturing
311225	Fat and oil refining and blending
311911	Roasted nut and peanut butter manufacturing
311990	All other food manufacturing
312310	Cannabis product manufacturing
311930	Flavouring syrup and concentrate manufacturing
312130	Wineries
312140	Distilleries
312120	Breweries
312210	Tobacco stemming and redrying
312220	Tobacco product manufacturing
313320	Fabric coating
315289	All other cut and sew clothing manufacturing
314120	Curtain and linen mills
316110	Leather and hide tanning and finishing
316210	Footwear manufacturing
314910	Textile bag and canvas mills

2026 classification codes by class/subclass

E1: Manufacturing - Food, textiles and related manufacturing

Classification code	Description
316990	Other leather and allied product manufacturing
315990	Clothing accessories and other clothing manufacturing
313110	Fibre, yarn and thread mills
313210	Broad-woven fabric mills
313240	Knit fabric mills
313230	Nonwoven fabric mills
313310	Textile and fabric finishing
314990	All other textile product mills
314110	Carpet and rug mills
313220	Narrow fabric mills and Schiffli machine embroidery
315190	Other clothing knitting mills
315220	Men's and boys' cut and sew clothing manufacturing
315249	Women's and girls' cut and sew clothing manufacturing
315281	Fur and leather clothing manufacturing
315210	Cut and sew clothing contracting
315241	Infants' cut and sew clothing manufacturing
315110	Hosiery and sock mills

2026 classification codes by class/subclass

E2: Manufacturing - Non-metallic and mineral manufacturing

Classification code	Description
001080	Supply of labour to Class E2
326210	Tire manufacturing
326220	Rubber and plastic hose and belting manufacturing
322220	Paper bag and coated and treated paper manufacturing
326198	All other plastic product manufacturing
326290	Other rubber product manufacturing
326140	Polystyrene foam product manufacturing
326150	Urethane and other foam product (except polystyrene) manufacturing
326122	Plastic pipe and pipe fitting manufacturing
326114	Plastic film and sheet manufacturing
326121	Unlaminated plastic profile shape manufacturing
326111	Plastic bag and pouch manufacturing
326130	Laminated plastic plate, sheet (except packaging), and shape manufacturing
326160	Plastic bottle manufacturing
326191	Plastic plumbing fixture manufacturing
321999	All other miscellaneous wood product manufacturing
321112	Shingle and shake mills
321111	Sawmills (except shingle and shake mills)
321211	Hardwood veneer and plywood mills
321212	Softwood veneer and plywood mills
321992	Prefabricated wood building manufacturing
321911	Wood window and door manufacturing
321215	Structural wood product manufacturing
321919	Other millwork
321920	Wood container and pallet manufacturing
321114	Wood preservation
321216	Particle board and fibreboard mills
321217	Waferboard mills
322111	Mechanical pulp mills
322112	Chemical pulp mills
322122	Newsprint mills
322121	Paper (except newsprint) mills
322130	Paperboard mills
322212	Folding paperboard box manufacturing
322219	Other paperboard container manufacturing
322211	Corrugated and solid fibre box manufacturing
322299	All other converted paper product manufacturing
322230	Stationery product manufacturing
322291	Sanitary paper product manufacturing
326196	Plastic window and door manufacturing
327330	Concrete pipe, brick and block manufacturing
321991	Manufactured (mobile) home manufacturing
326193	Motor vehicle plastic parts manufacturing
327120	Clay building material and refractory manufacturing
327110	Pottery, ceramics and plumbing fixture manufacturing
327310	Cement manufacturing

2026 classification codes by class/subclass

E2: Manufacturing - Non-metallic and mineral manufacturing

Classification code	Description
327990	All other non-metallic mineral product manufacturing
327390	Other concrete product manufacturing
327320	Ready-mix concrete manufacturing
327214	Glass manufacturing
327215	Glass product manufacturing from purchased glass
327910	Abrasive product manufacturing
327410	Lime manufacturing
327420	Gypsum product manufacturing

2026 classification codes by class/subclass

E3: Manufacturing - Printing, petroleum and chemical manufacturing

Classification code	Description
001090	Supply of labour to Class E3
325314	Mixed fertilizer manufacturing
324110	Petroleum refineries
325190	Other basic organic chemical manufacturing
325220	Artificial and synthetic fibres and filaments manufacturing
324122	Asphalt shingle and coating material manufacturing
323119	Other printing
325999	All other miscellaneous chemical product manufacturing
323116	Manifold business forms printing
323113	Commercial screen printing
323114	Quick printing
323115	Digital printing
323120	Support activities for printing
324190	Other petroleum and coal product manufacturing
325110	Petrochemical manufacturing
324121	Asphalt paving mixture and block manufacturing
325120	Industrial gas manufacturing
325181	Alkali and chlorine manufacturing
325189	All other basic inorganic chemical manufacturing
325210	Resin and synthetic rubber manufacturing
325313	Chemical fertilizer (except potash) manufacturing
325320	Pesticide and other agricultural chemical manufacturing
325410	Pharmaceutical and medicine manufacturing
325991	Custom compounding of purchased resins
325510	Paint and coating manufacturing
325610	Soap and cleaning compound manufacturing
325620	Toilet preparation manufacturing
325910	Printing ink manufacturing
325520	Adhesive manufacturing
325130	Synthetic dye and pigment manufacturing
325920	Explosives manufacturing

2026 classification codes by class/subclass

E4: Manufacturing - Metal transportation equipment and furniture manufacturing

Classification code	Description
001100	Supply of labour to Class E4
336330	Motor vehicle steering and suspension components (except spring) manufacturing
336612	Boat building
337215	Showcase, partition, shelving and locker manufacturing
337110	Wood kitchen cabinet and counter top manufacturing
336990	Other transportation equipment manufacturing
337920	Blind and shade manufacturing
337123	Other wood household furniture manufacturing
337121	Upholstered household furniture manufacturing
337126	Household furniture (except wood and upholstered) manufacturing
337127	Institutional furniture manufacturing
337214	Office furniture (except wood) manufacturing
337213	Wood office furniture, including custom architectural woodwork, manufacturing
337910	Mattress manufacturing
331110	Iron and steel mills and ferro-alloy manufacturing
331514	Steel foundries
331221	Cold-rolled steel shape manufacturing
331222	Steel wire drawing
331210	Iron and steel pipes and tubes manufacturing from purchased steel
331511	Iron foundries
336310	Motor vehicle gasoline engine and engine parts manufacturing
331313	Primary production of alumina and aluminum
331410	Non-ferrous metal (except aluminum) smelting and refining
331317	Aluminum rolling, drawing, extruding and alloying
331523	Non-ferrous metal die-casting foundries
331529	Non-ferrous metal foundries (except die-casting)
331420	Copper rolling, drawing, extruding and alloying
332113	Forging
331490	Non-ferrous metal (except copper and aluminum) rolling, drawing, extruding and alloying
332410	Power boiler and heat exchanger manufacturing
332420	Metal tank (heavy gauge) manufacturing
336390	Other motor vehicle parts manufacturing
332319	Other plate work and fabricated structural product manufacturing
332311	Prefabricated metal building and component manufacturing
332321	Metal window and door manufacturing
332329	Other ornamental and architectural metal product manufacturing
332999	All other miscellaneous fabricated metal product manufacturing
332810	Coating, engraving, cold and heat treating and allied activities
332118	Stamping
332431	Metal can manufacturing
332439	Other metal container manufacturing
332210	Cutlery and hand tool manufacturing
332619	Other fabricated wire product manufacturing
332720	Turned product and screw, nut and bolt manufacturing
332510	Hardware manufacturing
332710	Machine shops

2026 classification codes by class/subclass

E4: Manufacturing - Metal transportation equipment and furniture manufacturing

Classification code	Description
336320	Motor vehicle electrical and electronic equipment manufacturing
336350	Motor vehicle transmission and power train parts manufacturing
332910	Metal valve manufacturing
332314	Concrete reinforcing bar manufacturing
332991	Ball and roller bearing manufacturing
336120	Heavy-duty truck manufacturing
336212	Truck trailer manufacturing
336510	Railroad rolling stock manufacturing
336410	Aerospace product and parts manufacturing
336110	Automobile and light-duty motor vehicle manufacturing
336211	Motor vehicle body manufacturing
336215	Motor home, travel trailer and camper manufacturing
336370	Motor vehicle metal stamping
332611	Spring (heavy gauge) manufacturing
336340	Motor vehicle brake system manufacturing
336360	Motor vehicle seating and interior trim manufacturing
336611	Ship building and repairing

2026 classification codes by class/subclass

E5: Manufacturing - Machinery, electrical equipment and miscellaneous manufacturing

Classification code	Description
001110	Supply of labour to Class E5
339110	Medical equipment and supplies manufacturing
339990	All other miscellaneous manufacturing
339920	Sporting and athletic goods manufacturing
333920	Material handling equipment manufacturing
333248	All other industrial machinery manufacturing
333519	Other metalworking machinery manufacturing
333511	Industrial mould manufacturing
339910	Jewellery and silverware manufacturing
333990	All other general-purpose machinery manufacturing
333413	Industrial and commercial fan and blower and air purification equipment manufacturing
333416	Heating equipment and commercial refrigeration equipment manufacturing
335930	Wiring device manufacturing
333110	Agricultural implement manufacturing
333120	Construction machinery manufacturing
333910	Pump and compressor manufacturing
333130	Mining and oil and gas field machinery manufacturing
333245	Sawmill and woodworking machinery manufacturing
333247	Paper industry machinery manufacturing
333611	Turbine and turbine generator set unit manufacturing
333619	Other engine and power transmission equipment manufacturing
333246	Rubber and plastics industry machinery manufacturing
333310	Commercial and service industry machinery manufacturing
335990	All other electrical equipment and component manufacturing
335210	Small electrical appliance manufacturing
335229	Other major appliance manufacturing
335223	Major kitchen appliance manufacturing
335120	Lighting fixture manufacturing
335110	Electric lamp bulb and parts manufacturing
335315	Switchgear and switchboard, and relay and industrial control apparatus manufacturing
339940	Office supplies (except paper) manufacturing
335311	Power, distribution and specialty transformers manufacturing
335312	Motor and generator manufacturing
335920	Communication and energy wire and cable manufacturing
335910	Battery manufacturing
339930	Doll, toy and game manufacturing
339950	Sign manufacturing

2026 classification codes by class/subclass

E6: Manufacturing - Computer and electronic manufacturing

Classification code	Description
001120	Supply of labour to Class E6
334512	Measuring, medical and controlling devices manufacturing
334220	Radio and television broadcasting and wireless communications equipment manufacturing
334290	Other communications equipment manufacturing
334310	Audio and video equipment manufacturing
334210	Telephone apparatus manufacturing
334410	Semiconductor and other electronic component manufacturing
334511	Navigational and guidance instruments manufacturing
334110	Computer and peripheral equipment manufacturing
334610	Manufacturing and reproducing magnetic and optical media

2026 classification codes by class/subclass

F1: Transportation and warehousing - Rail, water, truck transportation and postal service

Classification code	Description
001130	Supply of labour to Class F1
482112	Short-haul freight rail transportation
482113	Mainline freight rail transportation
482114	Passenger rail transportation
483115	Deep sea, coastal and Great Lakes water transportation (except by ferries)
483213	Inland water transportation (except by ferries)
483116	Deep sea, coastal and Great Lakes water transportation by ferries
483214	Inland water transportation by ferries
484110	General freight trucking, local
484122	General freight trucking, long distance, less than truck-load
484229	Other specialized freight (except used goods) trucking, local
484210	Used household and office goods moving
484221	Bulk liquids trucking, local
484231	Bulk liquids trucking, long distance
484222	Dry bulk materials trucking, local
484232	Dry bulk materials trucking, long distance
484223	Forest products trucking, local
484233	Forest products trucking, long distance
484239	Other specialized freight (except used goods) trucking, long distance
491110	Postal service
484121	General freight trucking, long distance, truck-load

2026 classification codes by class/subclass

F2: Transportation and warehousing - Air, transit, ground passenger, recreational and pipeline transportation, courier services and warehousing

Classification code	Description
001140	Supply of labour to Class F2
488210	Support activities for rail transportation
488390	Other support activities for water transportation
481110	Scheduled air transportation
492110	Couriers
481214	Non-scheduled chartered air transportation
481215	Non-scheduled specialty flying services
487990	Scenic and sightseeing transportation, other
488111	Air traffic control
488119	Other airport operations
488190	Other support activities for air transportation
488339	Other navigational services to shipping
487210	Scenic and sightseeing transportation, water
488320	Marine cargo handling
488310	Port and harbour operations
488331	Marine salvage services
488332	Ship piloting services
488511	Marine shipping agencies
485110	Urban transit systems
485210	Interurban and rural bus transportation
485410	School and employee bus transportation
485990	Other transit and ground passenger transportation
485510	Charter bus industry
487110	Scenic and sightseeing transportation, land
485320	Limousine service
485310	Taxi service
488490	Other support activities for road transportation
488990	Other support activities for transportation
488519	Other freight transportation arrangement
486210	Pipeline transportation of natural gas
486110	Pipeline transportation of crude oil
486910	Pipeline transportation of refined petroleum products
486990	All other pipeline transportation
493130	Farm product warehousing and storage
493120	Refrigerated warehousing and storage
493110	General warehousing and storage
493190	Other warehousing and storage
492210	Local messengers and local delivery
488410	Motor vehicle towing

2026 classification codes by class/subclass

G1: Construction - Residential building construction

Classification code	Description
001150	Supply of labour to Class G1
007010	Non-Exempt Partners and Executive Officers in Construction - G1
236110	Residential building construction

2026 classification codes by class/subclass

G2: Construction - Infrastructure construction

Classification code	Description
001160	Supply of labour to Class G2
237990	Other heavy and civil engineering construction
007020	Non-Exempt Partners and Executive Officers in Construction - G2
237210	Land subdivision
237110	Water and sewer line and related structures construction
237120	Oil and gas pipeline and related structures construction
237130	Power and communication line and related structures construction
237310	Highway, street and bridge construction

2026 classification codes by class/subclass

G3: Construction - Foundation, structure and building exterior construction

Classification code	Description
001170	Supply of labour to Class G3
007030	Non-Exempt Partners and Executive Officers in Construction - G3
238110	Poured concrete foundation and structure contractors
238140	Masonry contractors
238190	Other foundation, structure and building exterior contractors
238120	Structural steel and precast concrete contractors
238130	Framing contractors
238150	Glass and glazing contractors
238170	Siding contractors
238160	Roofing contractors

2026 classification codes by class/subclass

G4: Construction - Building equipment construction

Classification code	Description
001180	Supply of labour to Class G4
007040	Non-Exempt Partners and Executive Officers in Construction - G4
238299	All other building equipment contractors
238210	Electrical contractors and other wiring installation contractors
238220	Plumbing, heating and air-conditioning contractors
238291	Elevator and escalator installation contractors

2026 classification codes by class/subclass

G5: Construction - Specialty trades construction

Classification code	Description
001190	Supply of labour to Class G5
007050	Non-Exempt Partners and Executive Officers in Construction - G5
238990	All other specialty trade contractors
238350	Finish carpentry contractors
238390	Other building finishing contractors
238910	Site preparation contractors
238310	Drywall and insulation contractors
238320	Painting and wall covering contractors
238340	Tile and terrazzo contractors
238330	Flooring contractors

2026 classification codes by class/subclass

G6: Construction - Non-residential building construction

Classification code	Description
236210	Industrial building and structure construction
236220	Commercial and institutional building construction
001191	Supply of labour to Class G6
007060	Non-Exempt Partners and Executive Officers in Construction - G6

2026 classification codes by class/subclass

H1: Wholesale - Petroleum, food, motor vehicle and miscellaneous wholesale

Classification code	Description
001200	Supply of labour to Class H1
413150	Fresh fruit and vegetable merchant wholesalers
411190	Other farm product merchant wholesalers
412110	Petroleum and petroleum products merchant wholesalers
411110	Live animal merchant wholesalers
411120	Oilseed and grain merchant wholesalers
411130	Nursery stock and plant merchant wholesalers
413110	General-line food merchant wholesalers
413120	Dairy and milk products merchant wholesalers
413140	Fish and seafood product merchant wholesalers
413160	Red meat and meat product merchant wholesalers
413190	Other specialty-line food merchant wholesalers
413130	Poultry and egg merchant wholesalers
413210	Non-alcoholic beverage merchant wholesalers
413220	Alcoholic beverage merchant wholesalers
418410	Chemical (except agricultural) and allied product merchant wholesalers
413310	Cigarette and tobacco product merchant wholesalers
418990	All other merchant wholesalers
415110	New and used automobile and light-duty truck merchant wholesalers
415120	Truck, truck tractor and bus merchant wholesalers
415190	Recreational and other motor vehicles merchant wholesalers
415210	Tire merchant wholesalers
415290	Other new motor vehicle parts and accessories merchant wholesalers
418920	Mineral, ore and precious metal merchant wholesalers
415310	Used motor vehicle parts and accessories merchant wholesalers
418120	Recyclable paper and paperboard merchant wholesalers
418190	Other recyclable material merchant wholesalers
418110	Recyclable metal merchant wholesalers
418210	Stationery and office supplies merchant wholesalers
418220	Other paper and disposable plastic product merchant wholesalers
418310	Agricultural feed merchant wholesalers
418320	Seed merchant wholesalers
418390	Agricultural chemical and other farm supplies merchant wholesalers
418930	Second-hand goods (except machinery and automotive) merchant wholesalers
418910	Log and wood chip merchant wholesalers
413410	Cannabis merchant wholesalers

2026 classification codes by class/subclass

H2: Wholesale - Personal and household goods, building materials and machinery wholesale

Classification code	Description
001210	Supply of labour to Class H2
416210	Metal service centres
414510	Pharmaceuticals and pharmacy supplies merchant wholesalers
414520	Toiletries, cosmetics and sundries merchant wholesalers
417930	Professional machinery, equipment and supplies merchant wholesalers
414110	Clothing and clothing accessories merchant wholesalers
414120	Footwear merchant wholesalers
414130	Piece goods, notions and other dry goods merchant wholesalers
414210	Home entertainment equipment merchant wholesalers
414220	Household appliance merchant wholesalers
414390	Other home furnishings merchant wholesalers
414440	Sound recording merchant wholesalers
414450	Video recording merchant wholesalers
416120	Plumbing, heating and air-conditioning equipment and supplies merchant wholesalers
414310	China, glassware, crockery and pottery merchant wholesalers
414320	Floor covering merchant wholesalers
414330	Linen, drapery and other textile furnishings merchant wholesalers
416320	Lumber, plywood and millwork merchant wholesalers
416390	Other specialty-line building supplies merchant wholesalers
416330	Hardware merchant wholesalers
417230	Industrial machinery, equipment and supplies merchant wholesalers
414470	Amusement and sporting goods merchant wholesalers
416310	General-line building supplies merchant wholesalers
416340	Paint, glass and wallpaper merchant wholesalers
417110	Farm, lawn and garden machinery and equipment merchant wholesalers
417210	Construction and forestry machinery, equipment and supplies merchant wholesalers
417220	Mining and oil and gas well machinery, equipment and supplies merchant wholesalers
417990	All other machinery, equipment and supplies merchant wholesalers
416110	Electrical wiring and construction supplies merchant wholesalers
417320	Electronic components, navigational and communications equipment and supplies merchant wholesalers
417310	Computer, computer peripheral and pre-packaged software merchant wholesalers
417910	Office and store machinery and equipment merchant wholesalers
417920	Service establishment machinery, equipment and supplies merchant wholesalers
414460	Toy and hobby goods merchant wholesalers
414430	Photographic equipment and supplies merchant wholesalers
414410	Jewellery and watch merchant wholesalers
414420	Book, periodical and newspaper merchant wholesalers
419120	Wholesale trade agents and brokers
419110	Business-to-business electronic markets

2026 classification codes by class/subclass

I1: Retail - Motor vehicles, building materials and food and beverage retail

Classification code	Description
001220	Supply of labour to Class I1
444190	Other building material dealers
444110	Home centres
444210	Outdoor power equipment stores
441310	Automotive parts and accessories stores
445110	Supermarkets and other grocery (except convenience) stores
445299	All other specialty food stores
445120	Convenience stores
445292	Confectionery and nut stores
445291	Baked goods stores
445230	Fruit and vegetable markets
445210	Meat markets
445220	Fish and seafood markets
445310	Beer, wine and liquor stores
441110	New car dealers
441120	Used car dealers
441210	Recreational vehicle dealers
441220	Motorcycle, boat and other motor vehicle dealers
447190	Other gasoline stations
447110	Gasoline stations with convenience stores
441320	Tire dealers
444220	Nursery stores and garden centres
444130	Hardware stores
444120	Paint and wallpaper stores

2026 classification codes by class/subclass

I2: Retail - Furniture, home furnishings, clothing and clothing accessories retail

Classification code	Description
001230	Supply of labour to Class I2
442292	Print and picture frame stores
442298	All other home furnishings stores
442110	Furniture stores
448210	Shoe stores
448110	Men's clothing stores
448150	Clothing accessories stores
448199	All other clothing stores
448120	Women's clothing stores
448130	Children's and infants' clothing stores
448191	Fur stores
448140	Family clothing stores
442210	Floor covering stores
442291	Window treatment stores
448310	Jewellery stores
448320	Luggage and leather goods stores

2026 classification codes by class/subclass

I3: Retail - Electronics, appliances, health and personal care retail

Classification code	Description
001240	Supply of labour to Class I3
443143	Appliance, television and other electronics stores
443144	Computer and software stores
446110	Pharmacies and drug stores
446191	Food (health) supplement stores
446120	Cosmetics, beauty supplies and perfume stores
443146	Audio and video recordings stores
443145	Camera and photographic supplies stores
446130	Optical goods stores
446199	All other health and personal care stores

2026 classification codes by class/subclass

I4: Retail - Specialized retail and department stores

Classification code	Description
001250	Supply of labour to Class I4
453992	Beer and wine-making supplies stores
454110	Electronic shopping and mail-order houses
454311	Heating oil dealers
454312	Liquefied petroleum gas (bottled gas) dealers
454319	Other fuel dealers
453999	All other miscellaneous store retailers (except beer and wine-making supplies stores)
453210	Office supplies and stationery stores
453310	Used merchandise stores
453110	Florists
452910	Warehouse clubs
453993	Cannabis stores
453220	Gift, novelty and souvenir stores
451130	Sewing, needlework and piece goods stores
452991	Home and auto supplies stores
452110	Department stores
452999	All other miscellaneous general merchandise stores
451310	Book stores and news dealers
451111	Golf equipment and supplies specialty stores
451112	Ski equipment and supplies specialty stores
451113	Cycling equipment and supplies specialty stores
451119	All other sporting goods stores
451140	Musical instrument and supplies stores
451120	Hobby, toy and game stores
453920	Art dealers
453910	Pet and pet supplies stores
453930	Mobile home dealers
454210	Vending machine operators
454390	Other direct selling establishments

2026 classification codes by class/subclass

J: Information and culture

Classification code	Description
001260	Supply of labour to Class J
511130	Book publishers
511140	Directory and mailing list publishers
511190	Other publishers
511110	Newspaper publishers
511120	Periodical publishers
512230	Music publishers
515110	Radio broadcasting
515120	Television broadcasting
515210	Pay and specialty television
517310	Wired and wireless telecommunications carriers (except satellite)
517410	Satellite telecommunications
517911	Telecommunications resellers
517919	All other telecommunications
519130	Internet broadcasting and web search portals
512250	Record production and distribution
511211	Software publishers (except video game publishers)
511212	Video game publishers
518210	Data processing, hosting, and related services
519190	All other information services
519121	Libraries
519122	Archives
512110	Motion picture and video production
512120	Motion picture and video distribution
512190	Post-production and other motion picture and video industries
512240	Sound recording studios
512290	Other sound recording industries
512130	Motion picture and video exhibition
519110	News syndicates

2026 classification codes by class/subclass

K: Finance, management, and leasing

Classification code	Description
001270	Supply of labour to Class K
532410	Construction, transportation, mining, and forestry machinery and equipment rental and leasing
532210	Consumer electronics and appliance rental
532420	Office machinery and equipment rental and leasing
532280	All other consumer goods rental
532120	Truck, utility trailer and recreational vehicle (RV) rental and leasing
522299	All other non-depository credit intermediation
521110	Monetary authorities - central bank
522111	Personal and commercial banking industry
522112	Corporate and institutional banking industry
522190	Other depository credit intermediation
522329	Other financial transactions processing and clearing house activities
523990	All other financial investment activities
522130	Local credit unions
522321	Central credit unions
522390	Other activities related to credit intermediation
522291	Consumer lending
522220	Sales financing
522210	Credit card issuing
523910	Miscellaneous intermediation
523920	Portfolio management
526911	Equity funds - Canadian
526912	Equity funds - foreign
526913	Mortgage funds
526915	Bond and income / dividend funds - Canadian
526916	Bond and income / dividend funds - foreign
526917	Balanced funds / asset allocation funds
526919	Other open-ended funds
526930	Segregated (except pension) funds
523930	Investment advice
526989	All other miscellaneous funds and financial vehicles
551113	Holding companies
531111	Lessors of residential buildings and dwellings (except social housing projects)
531120	Lessors of non-residential buildings (except mini-warehouses)
531190	Lessors of other real estate property
526111	Trusteed pension funds
526112	Non-trusteed pension funds
526981	Securitization vehicles
524111	Direct individual life, health and medical insurance carriers
524112	Direct group life, health and medical insurance carriers
524210	Insurance agencies and brokerages
524129	Other direct insurance (except life, health and medical) carriers
524121	Direct general property and casualty insurance carriers
524122	Direct, private, automobile insurance carriers
524123	Direct, public, automobile insurance carriers

2026 classification codes by class/subclass

K: Finance, management, and leasing

Classification code	Description
524124	Direct property insurance carriers
524125	Direct liability insurance carriers
524131	Life reinsurance carriers
524132	Accident and sickness reinsurance carriers
524133	Automobile reinsurance carriers
524134	Property reinsurance carriers
524135	Liability reinsurance carriers
524139	General and other reinsurance carriers
524299	All other insurance related activities
523110	Investment banking and securities dealing
526914	Money market funds
523120	Securities brokerage
523130	Commodity contracts dealing
523140	Commodity contracts brokerage
522310	Mortgage and non-mortgage loan brokers
523210	Securities and commodity exchanges
533110	Lessors of non-financial intangible assets (except copyrighted works)
531112	Lessors of social housing projects
531310	Real estate property managers
531130	Self-storage mini-warehouses
524291	Claims adjusters
531211	Real estate agents
531212	Offices of real estate brokers
531320	Offices of real estate appraisers
531390	Other activities related to real estate
551114	Head offices
532490	Other commercial and industrial machinery and equipment rental and leasing
532310	General rental centres
532111	Passenger car rental
532112	Passenger car leasing

2026 classification codes by class/subclass

L: Professional, scientific, and technical

Classification code	Description
001280	Supply of labour to Class L
541940	Veterinary services
541690	Other scientific and technical consulting services
541710	Research and development in the physical, engineering and life sciences
541850	Display advertising
541380	Testing laboratories
541370	Surveying and mapping (except geophysical) services
541920	Photographic services
541990	All other professional, scientific and technical services
541514	Computer systems design and related services (except video game design and development)
541515	Video game design and development services
541212	Offices of accountants
541213	Tax preparation services
541215	Bookkeeping, payroll and related services
541611	Administrative management and general management consulting services
541810	Advertising agencies
541830	Media buying agencies
541840	Media representatives
541430	Graphic design services
541860	Direct mail advertising
541870	Advertising material distribution services
541891	Specialty advertising distributors
541899	All other services related to advertising
541910	Marketing research and public opinion polling
541310	Architectural services
541320	Landscape architectural services
541330	Engineering services
541340	Drafting services
541350	Building inspection services
541360	Geophysical surveying and mapping services
541420	Industrial design services
541620	Environmental consulting services
541720	Research and development in the social sciences and humanities
541110	Offices of lawyers
541120	Offices of notaries
541190	Other legal services
541612	Human resources consulting services
541619	Other management consulting services
541820	Public relations services
541410	Interior design services
541930	Translation and interpretation services
541490	Other specialized design services

2026 classification codes by class/subclass

M: Administration, services to building, dwellings and open spaces

Classification code	Description
001290	Supply of labour to Class M
561730	Landscaping services
561722	Janitorial services (except window cleaning)
561320	Temporary help services
562210	Waste treatment and disposal
561621	Security systems services (except locksmiths)
562910	Remediation services
561799	All other services to buildings and dwellings
561990	All other support services
562990	All other waste management services
561210	Facilities support services
562110	Waste collection
562920	Material recovery facilities
561510	Travel agencies
561430	Business service centres
561310	Employment placement agencies and executive search services
561330	Professional employer organizations
561490	Other business support services
561110	Office administrative services
561612	Security guard and patrol services
561611	Investigation services
561613	Armoured car services
561450	Credit bureaus
561440	Collection agencies
561420	Telephone call centres
561410	Document preparation services
561920	Convention and trade show organizers
561910	Packaging and labelling services
561590	Other travel arrangement and reservation services
561740	Carpet and upholstery cleaning services
561622	Locksmiths
561710	Exterminating and pest control services
561721	Window cleaning services
561791	Duct and chimney cleaning services
561520	Tour operators

2026 classification codes by class/subclass

N1: Non-hospital health care and social assistance - Ambulatory health care

Classification code	Description
001300	Supply of labour to Class N1
621912	Air ambulance services
621320	Offices of optometrists
621494	Community health centres
621911	Ambulance (except air ambulance) services
621420	Out-patient mental health and substance abuse centres
621340	Offices of physical, occupational, and speech therapists and audiologists
621390	Offices of all other health practitioners
621610	Home health care services
621990	All other ambulatory health care services
621210	Offices of dentists
621499	All other out-patient care centres
621410	Family planning centres
621110	Offices of physicians
621310	Offices of chiropractors
621330	Offices of mental health practitioners (except physicians)
621510	Medical and diagnostic laboratories

2026 classification codes by class/subclass

N2: Non-hospital health care and social assistance - Nursing and residential care facilities

Classification code	Description
001310	Supply of labour to Class N2
623999	All other residential care facilities
623110	Nursing care facilities
623310	Community care facilities for the elderly
623993	Homes for the physically handicapped or disabled
623210	Residential developmental handicap facilities
623222	Homes for the psychiatrically disabled
623992	Homes for emotionally disturbed children
623221	Residential substance abuse facilities
623991	Transition homes for women

2026 classification codes by class/subclass

N3: Non-hospital health care and social assistance - Social assistance

Classification code	Description
001320	Supply of labour to Class N3
624220	Community housing services
624120	Services for the elderly and persons with disabilities
624190	Other individual and family services
624410	Child day-care services
624110	Child and youth services
624310	Vocational rehabilitation services
624210	Community food services
624230	Emergency and other relief services

2026 classification codes by class/subclass

O: Leisure and hospitality

Classification code	Description
001330	Supply of labour to Class O
711511	Independent visual artists and artisans
722512	Limited-service eating places
713930	Marinas
721310	Rooming and boarding houses
711311	Live theatres and other performing arts presenters with facilities
711217	Sports teams and clubs performing before a paying audience
713940	Fitness and recreational sports centres
713991	Sports clubs, teams and leagues performing before a non-paying audience
711513	Independent writers and authors
712190	Nature parks and other similar institutions
712111	Non-commercial art museums and galleries
712115	History and science museums
712119	Other museums
712120	Historic and heritage sites
721213	Recreational (except hunting and fishing) and vacation camps
721111	Hotels
721112	Motor hotels
721113	Resorts
721120	Casino hotels
721198	All other traveller accommodation
721114	Motels
721192	Housekeeping cottages and cabins
721191	Bed and breakfast
721211	Recreational vehicle (RV) parks and campgrounds
721212	Hunting and fishing camps
713999	All other amusement and recreation industries
711112	Musical theatre and opera companies
713210	Casinos (except casino hotels)
713910	Golf courses and country clubs
722410	Drinking places (alcoholic beverages)
722511	Full-service restaurants
722330	Mobile food services
722310	Food service contractors
722320	Caterers
711111	Theatre (except musical) companies
711120	Dance companies
711130	Musical groups and artists
711190	Other performing arts companies
711321	Performing arts promoters (presenters) without facilities
711322	Festivals without facilities
711329	Sports presenters and other presenters without facilities
711411	Agents and managers for artists, entertainers and other public figures
711412	Sports agents and managers
711512	Independent actors, comedians and performers
711213	Horse race tracks

2026 classification codes by class/subclass

O: Leisure and hospitality

Classification code	Description
711214	Other racing facilities and related activities
713920	Skiing facilities
713299	All other gambling industries
713291	Lotteries
713950	Bowling centres
713992	Other sport facilities
713110	Amusement and theme parks
713120	Amusement arcades
712130	Zoos and botanical gardens
711215	Independent athletes performing before a paying audience
711319	Sports stadiums and other presenters with facilities

2026 classification codes by class/subclass

P: Other services

Classification code	Description
001340	Supply of labour to Class P
812910	Pet care (except veterinary) services
812921	Photo finishing laboratories (except one-hour)
812922	One-hour photo finishing
811310	Commercial and industrial machinery and equipment (except automotive and electronic) repair and maintenance
811119	Other automotive mechanical and electrical repair and maintenance
811111	General automotive repair
811121	Automotive body, paint and interior repair and maintenance
811210	Electronic and precision equipment repair and maintenance
811411	Home and garden equipment repair and maintenance
812190	Other personal care services
811490	Other personal and household goods repair and maintenance
811420	Reupholstery and furniture repair
811412	Appliance repair and maintenance
811199	All other automotive repair and maintenance
811112	Automotive exhaust system repair
811122	Automotive glass replacement shops
811192	Car washes
813990	Other membership organizations
812990	All other personal services
813210	Grant-making and giving services
813310	Social advocacy organizations
813410	Civic and social organizations
813920	Professional organizations
812114	Barber shops
812115	Beauty salons
812116	Unisex hair salons
812320	Dry cleaning and laundry services (except coin-operated)
812310	Coin-operated laundries and dry cleaners
812330	Linen and uniform supply
812210	Funeral homes
812220	Cemeteries and crematoria
814110	Private households
811430	Footwear and leather goods repair
813110	Religious organizations
813910	Business associations
813930	Labour organizations
813940	Political organizations
812930	Parking lots and garages

2026 class rates for risk banding

Class/ subclass	Description	Class rate
A	Agriculture	\$1.90
B	Mining, quarrying and oil and gas extraction	\$2.01
C	Utilities	\$0.56
D1	Educational services	\$0.33
D2	Public administration	\$3.49
D3	Hospitals	\$1.09
E1	Food, textiles and related manufacturing	\$1.31
E2	Non-metallic and mineral manufacturing	\$1.94
E3	Printing, petroleum and chemical manufacturing	\$1.02
E4	Metal, transportation equipment and furniture manufacturing	\$1.74
E5	Machinery, electrical equipment and miscellaneous manufacturing	\$1.21
E6	Computer and electronic manufacturing	\$0.31
F1	Rail, water, truck transportation and postal service	\$3.41
F2	Air, transit, ground passenger, recreational and pipeline transportation, courier services and warehousing	\$1.43
G1	Residential building construction	\$2.18
G2	Infrastructure construction	\$1.72
G3	Foundation, structure and building exterior construction	\$3.55
G4	Building equipment construction	\$1.54
G5	Specialty trades construction	\$2.15
G6	Non-residential building construction	\$1.61
H1	Petroleum, food, motor vehicle and miscellaneous wholesale	\$1.52
H2	Personal and household goods, building materials and machinery wholesale	\$0.76
I1	Motor vehicles, building materials and food and beverage retail	\$1.23
I2	Furniture, home furnishings, clothing and clothing accessories retail	\$0.87
I3	Electronics, appliances and health and personal care retail	\$0.33
I4	Specialized retail and department stores	\$0.95
J	Information and culture	\$0.41
K	Finance, management and leasing	\$0.72
L	Professional, scientific and technical	\$0.18
M	Administration, services to buildings, dwellings and open spaces	\$1.43
N1	Ambulatory health care	\$1.59
N2	Nursing and residential care facilities	\$2.10
N3	Social assistance	\$1.38
O	Leisure and hospitality	\$0.90
P	Other services	\$1.28

Table of risk band rates

We began using risk bands as part of premium rate setting in 2020. This process relies on pre-defined tables of risk band rates. There's one table for each class/subclass adapted from NAICS that includes the following:

- the risk band numbers
- the associated range of risk profile index values
- the class rate (risk band 60 in the risk band tables)
- the risk band rate factor
- the risk band premium rate, which equals the 2026 class rate (risk band 60 in the risk band tables) multiplied by the risk band rate factor

To determine the projected rate, the maximum risk band for any class/subclass is 83 (i.e., 23 risk bands above the class rate's risk band). For 2026, the minimum premium rate is \$0.07 and the lowest risk band for any class/subclass can't have a rate below \$0.07. This minimum premium rate applies to all classes, but the minimum risk band differs by class.

We also use the risk band tables to determine the prior year risk band (or starting point risk band) with no limitations. The following general rules can be used to expand the table:

- For risk bands below the class rate, we determine the rate factors by applying a five per cent discount to the risk band factor of the risk band above. This means the risk band factor is 95 per cent of the risk band factor for the next band up.
- For each risk band above the class rate, we determine the rate factors by applying a five per cent increase to the risk band factor of the risk band below. This means the risk band factor will be 105 per cent of the risk band factor for the next band down.
- The risk band rate equals the class rate multiplied by the risk band rate factor.

Table of risk band rates by class/subclass

A: Agriculture

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
83	+ 23	2.983800	and above	3.071520	5.669221	and above	\$5.84
82	+ 22	2.841710	2.983800	2.925260	5.399250	5.669220	\$5.56
81	+ 21	2.706390	2.841710	2.785960	5.142142	5.399249	\$5.29
80	+ 20	2.577510	2.706390	2.653300	4.897270	5.142141	\$5.04
79	+ 19	2.454770	2.577510	2.526950	4.664064	4.897269	\$4.80
78	+ 18	2.337880	2.454770	2.406620	4.441973	4.664063	\$4.57
77	+ 17	2.226550	2.337880	2.292020	4.230446	4.441972	\$4.35
76	+ 16	2.120520	2.226550	2.182870	4.028989	4.230445	\$4.15
75	+ 15	2.019540	2.120520	2.078930	3.837127	4.028988	\$3.95
74	+ 14	1.923370	2.019540	1.979930	3.654404	3.837126	\$3.76
73	+ 13	1.831780	1.923370	1.885650	3.480383	3.654403	\$3.58
72	+ 12	1.744550	1.831780	1.795860	3.314646	3.480382	\$3.41
71	+ 11	1.661480	1.744550	1.710340	3.156813	3.314645	\$3.25
70	+ 10	1.582360	1.661480	1.628890	3.006485	3.156812	\$3.09
69	+ 9	1.507010	1.582360	1.551330	2.863320	3.006484	\$2.95
68	+ 8	1.435250	1.507010	1.477460	2.726976	2.863319	\$2.81
67	+ 7	1.366900	1.435250	1.407100	2.597111	2.726975	\$2.67
66	+ 6	1.301810	1.366900	1.340100	2.473440	2.597110	\$2.55
65	+ 5	1.239820	1.301810	1.276280	2.355659	2.473439	\$2.42
64	+ 4	1.180780	1.239820	1.215510	2.243483	2.355658	\$2.31
63	+ 3	1.124550	1.180780	1.157630	2.136646	2.243482	\$2.20
62	+ 2	1.071000	1.124550	1.102500	2.034901	2.136645	\$2.09
61	+ 1	1.020000	1.071000	1.050000	1.938001	2.034900	\$2.00
60	Class rate's risk band	0.980000	1.020000	1.000000	1.862001	1.938000	\$1.90
59	- 1	0.931000	0.980000	0.950000	1.768901	1.862000	\$1.81
58	- 2	0.884450	0.931000	0.902500	1.680456	1.768900	\$1.71
57	- 3	0.840230	0.884450	0.857380	1.596438	1.680455	\$1.63
56	- 4	0.798220	0.840230	0.814510	1.516619	1.596437	\$1.55
55	- 5	0.758310	0.798220	0.773780	1.440790	1.516618	\$1.47
54	- 6	0.720390	0.758310	0.735090	1.368742	1.440789	\$1.40
53	- 7	0.684370	0.720390	0.698340	1.300304	1.368741	\$1.33
52	- 8	0.650150	0.684370	0.663420	1.235286	1.300303	\$1.26
51	- 9	0.617640	0.650150	0.630250	1.173517	1.235285	\$1.20
50	- 10	0.586760	0.617640	0.598740	1.114845	1.173516	\$1.14
49	- 11	0.557420	0.586760	0.568800	1.059099	1.114844	\$1.08
48	- 12	0.529550	0.557420	0.540360	1.006146	1.059098	\$1.03
47	- 13	0.503070	0.529550	0.513340	0.955834	1.006145	\$0.98
46	- 14	0.477920	0.503070	0.487670	0.908049	0.955833	\$0.93
45	- 15	0.454020	0.477920	0.463290	0.862639	0.908048	\$0.88
44	- 16	0.431320	0.454020	0.440130	0.819509	0.862638	\$0.84
43	- 17	0.409750	0.431320	0.418120	0.778526	0.819508	\$0.79
42	- 18	0.389260	0.409750	0.397210	0.739595	0.778525	\$0.75
41	- 19	0.369800	0.389260	0.377350	0.702621	0.739594	\$0.72
40	- 20	0.351310	0.369800	0.358490	0.667490	0.702620	\$0.68
39	- 21	0.333740	0.351310	0.340560	0.634107	0.667489	\$0.65
38	- 22	0.317050	0.333740	0.323530	0.602396	0.634106	\$0.61
37	- 23	0.301200	0.317050	0.307360	0.572281	0.602395	\$0.58
36	- 24	0.286140	0.301200	0.291990	0.543667	0.572280	\$0.55
35	- 25	0.271830	0.286140	0.277390	0.516478	0.543666	\$0.53
34	- 26	0.258240	0.271830	0.263520	0.490657	0.516477	\$0.50
33	- 27	0.245330	0.258240	0.250340	0.466128	0.490656	\$0.48
32	- 28	0.233060	0.245330	0.237830	0.442815	0.466127	\$0.45
31	- 29	0.221410	0.233060	0.225940	0.420680	0.442814	\$0.43
30	- 30	0.210340	0.221410	0.214640	0.399647	0.420679	\$0.41
29	- 31	0.199820	0.210340	0.203910	0.379659	0.399646	\$0.39
28	- 32	0.189830	0.199820	0.193710	0.360678	0.379658	\$0.37
27	- 33	0.180340	0.189830	0.184030	0.342647	0.360677	\$0.35
26	- 34	0.171320	0.180340	0.174820	0.325509	0.342646	\$0.33
25	- 35	0.162750	0.171320	0.166080	0.309226	0.325508	\$0.32
24	- 36	0.154610	0.162750	0.157780	0.293760	0.309225	\$0.30
23	- 37	0.146880	0.154610	0.149890	0.279073	0.293759	\$0.28
22	- 38	0.139540	0.146880	0.142400	0.265127	0.279072	\$0.27
21	- 39	0.132560	0.139540	0.135280	0.251865	0.265126	\$0.26

Table of risk band rates by class/subclass

A: Agriculture

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
20	- 40	0.125930	0.132560	0.128510	0.239268	0.251864	\$0.24
19	- 41	0.119630	0.125930	0.122090	0.227298	0.239267	\$0.23
18	- 42	0.113650	0.119630	0.115980	0.215936	0.227297	\$0.22
17	- 43	0.107970	0.113650	0.110180	0.205144	0.215935	\$0.21
16	- 44	0.102570	0.107970	0.104670	0.194884	0.205143	\$0.20
15	- 45	0.097440	0.102570	0.099440	0.185137	0.194883	\$0.19
14	- 46	0.092570	0.097440	0.094470	0.175884	0.185136	\$0.18
13	- 47	0.087940	0.092570	0.089740	0.167087	0.175883	\$0.17
12	- 48	0.083540	0.087940	0.085260	0.158727	0.167086	\$0.16
11	- 49	0.079360	0.083540	0.080990	0.150785	0.158726	\$0.15
10	- 50	0.075390	0.079360	0.076940	0.143242	0.150784	\$0.15
9	- 51	0.071620	0.075390	0.073100	0.136079	0.143241	\$0.14
8	- 52	0.068040	0.071620	0.069440	0.129277	0.136078	\$0.13
7	- 53	0.064640	0.068040	0.065970	0.122817	0.129276	\$0.13
6	- 54	0.061410	0.064640	0.062670	0.116680	0.122816	\$0.12
5	- 55	0.058340	0.061410	0.059540	0.110847	0.116679	\$0.11
4	- 56	0.055420	0.058340	0.056560	0.105299	0.110846	\$0.11
3	- 57	0.052650	0.055420	0.053730	0.100036	0.105298	\$0.10
2	- 58	0.050020	0.052650	0.051050	0.095039	0.100035	\$0.10
1	- 59	0.047520	0.050020	0.048490	0.090289	0.095038	\$0.09
0	- 60	0.045140	0.047520	0.046070	0.085767	0.090288	\$0.09
-1	- 61	0.042880	0.045140	0.043770	0.081473	0.085766	\$0.08
-2	- 62	0.040740	0.042880	0.041580	0.077407	0.081472	\$0.08
-3	- 63	0.038700	0.040740	0.039500	0.073531	0.077406	\$0.08
-4	- 64	0.036770	0.038700	0.037520	0.069864	0.073530	\$0.07
-5	- 65	0.000000	0.036770	0.035650	0.000001	0.069863	\$0.07

Table of risk band rates by class/subclass

B: Mining, quarrying and oil and gas extraction

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
83	+ 23	2.983800	and above	3.071520	5.997439	and above	\$6.17
82	+ 22	2.841710	2.983800	2.925260	5.711838	5.997438	\$5.88
81	+ 21	2.706390	2.841710	2.785960	5.439845	5.711837	\$5.60
80	+ 20	2.577510	2.706390	2.653300	5.180796	5.439844	\$5.33
79	+ 19	2.454770	2.577510	2.526950	4.934089	5.180795	\$5.08
78	+ 18	2.337880	2.454770	2.406620	4.699140	4.934088	\$4.84
77	+ 17	2.226550	2.337880	2.292020	4.475367	4.699139	\$4.61
76	+ 16	2.120520	2.226550	2.182870	4.262246	4.475366	\$4.39
75	+ 15	2.019540	2.120520	2.078930	4.059276	4.262245	\$4.18
74	+ 14	1.923370	2.019540	1.979930	3.865975	4.059275	\$3.98
73	+ 13	1.831780	1.923370	1.885650	3.681879	3.865974	\$3.79
72	+ 12	1.744550	1.831780	1.795860	3.506547	3.681878	\$3.61
71	+ 11	1.661480	1.744550	1.710340	3.339576	3.506546	\$3.44
70	+ 10	1.582360	1.661480	1.628890	3.180545	3.339575	\$3.27
69	+ 9	1.507010	1.582360	1.551330	3.029091	3.180544	\$3.12
68	+ 8	1.435250	1.507010	1.477460	2.884854	3.029090	\$2.97
67	+ 7	1.366900	1.435250	1.407100	2.747470	2.884853	\$2.83
66	+ 6	1.301810	1.366900	1.340100	2.616639	2.747469	\$2.69
65	+ 5	1.239820	1.301810	1.276280	2.492039	2.616638	\$2.57
64	+ 4	1.180780	1.239820	1.215510	2.373369	2.492038	\$2.44
63	+ 3	1.124550	1.180780	1.157630	2.260347	2.373368	\$2.33
62	+ 2	1.071000	1.124550	1.102500	2.152711	2.260346	\$2.22
61	+ 1	1.020000	1.071000	1.050000	2.050201	2.152710	\$2.11
60	Class rate's risk band	0.980000	1.020000	1.000000	1.969801	2.050200	\$2.01
59	- 1	0.931000	0.980000	0.950000	1.871311	1.969800	\$1.91
58	- 2	0.884450	0.931000	0.902500	1.777746	1.871310	\$1.81
57	- 3	0.840230	0.884450	0.857380	1.688863	1.777745	\$1.72
56	- 4	0.798220	0.840230	0.814510	1.604423	1.688862	\$1.64
55	- 5	0.758310	0.798220	0.773780	1.524204	1.604422	\$1.56
54	- 6	0.720390	0.758310	0.735090	1.447985	1.524203	\$1.48
53	- 7	0.684370	0.720390	0.698340	1.375585	1.447984	\$1.40
52	- 8	0.650150	0.684370	0.663420	1.306803	1.375584	\$1.33
51	- 9	0.617640	0.650150	0.630250	1.241457	1.306802	\$1.27
50	- 10	0.586760	0.617640	0.598740	1.179389	1.241456	\$1.20
49	- 11	0.557420	0.586760	0.568800	1.120415	1.179388	\$1.14
48	- 12	0.529550	0.557420	0.540360	1.064397	1.120414	\$1.09
47	- 13	0.503070	0.529550	0.513340	1.011172	1.064396	\$1.03
46	- 14	0.477920	0.503070	0.487670	0.960620	1.011171	\$0.98
45	- 15	0.454020	0.477920	0.463290	0.912581	0.960619	\$0.93
44	- 16	0.431320	0.454020	0.440130	0.866954	0.912580	\$0.88
43	- 17	0.409750	0.431320	0.418120	0.823599	0.866953	\$0.84
42	- 18	0.389260	0.409750	0.397210	0.782414	0.823598	\$0.80
41	- 19	0.369800	0.389260	0.377350	0.743299	0.782413	\$0.76
40	- 20	0.351310	0.369800	0.358490	0.706134	0.743298	\$0.72
39	- 21	0.333740	0.351310	0.340560	0.670818	0.706133	\$0.68
38	- 22	0.317050	0.333740	0.323530	0.637272	0.670817	\$0.65
37	- 23	0.301200	0.317050	0.307360	0.605413	0.637271	\$0.62
36	- 24	0.286140	0.301200	0.291990	0.575142	0.605412	\$0.59
35	- 25	0.271830	0.286140	0.277390	0.546379	0.575141	\$0.56
34	- 26	0.258240	0.271830	0.263520	0.519063	0.546378	\$0.53
33	- 27	0.245330	0.258240	0.250340	0.493114	0.519062	\$0.50
32	- 28	0.233060	0.245330	0.237830	0.468452	0.493113	\$0.48
31	- 29	0.221410	0.233060	0.225940	0.445035	0.468451	\$0.45
30	- 30	0.210340	0.221410	0.214640	0.422784	0.445034	\$0.43
29	- 31	0.199820	0.210340	0.203910	0.401639	0.422783	\$0.41
28	- 32	0.189830	0.199820	0.193710	0.381559	0.401638	\$0.39
27	- 33	0.180340	0.189830	0.184030	0.362484	0.381558	\$0.37
26	- 34	0.171320	0.180340	0.174820	0.344354	0.362483	\$0.35
25	- 35	0.162750	0.171320	0.166080	0.327129	0.344353	\$0.33
24	- 36	0.154610	0.162750	0.157780	0.310767	0.327128	\$0.32
23	- 37	0.146880	0.154610	0.149890	0.295230	0.310766	\$0.30
22	- 38	0.139540	0.146880	0.142400	0.280476	0.295229	\$0.29
21	- 39	0.132560	0.139540	0.135280	0.266447	0.280475	\$0.27

Table of risk band rates by class/subclass

B: Mining, quarrying and oil and gas extraction

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
20	- 40	0.125930	0.132560	0.128510	0.253120	0.266446	\$0.26
19	- 41	0.119630	0.125930	0.122090	0.240457	0.253119	\$0.25
18	- 42	0.113650	0.119630	0.115980	0.228438	0.240456	\$0.23
17	- 43	0.107970	0.113650	0.110180	0.217021	0.228437	\$0.22
16	- 44	0.102570	0.107970	0.104670	0.206167	0.217020	\$0.21
15	- 45	0.097440	0.102570	0.099440	0.195855	0.206166	\$0.20
14	- 46	0.092570	0.097440	0.094470	0.186067	0.195854	\$0.19
13	- 47	0.087940	0.092570	0.089740	0.176760	0.186066	\$0.18
12	- 48	0.083540	0.087940	0.085260	0.167916	0.176759	\$0.17
11	- 49	0.079360	0.083540	0.080990	0.159515	0.167915	\$0.16
10	- 50	0.075390	0.079360	0.076940	0.151535	0.159514	\$0.15
9	- 51	0.071620	0.075390	0.073100	0.143957	0.151534	\$0.15
8	- 52	0.068040	0.071620	0.069440	0.136761	0.143956	\$0.14
7	- 53	0.064640	0.068040	0.065970	0.129927	0.136760	\$0.13
6	- 54	0.061410	0.064640	0.062670	0.123435	0.129926	\$0.13
5	- 55	0.058340	0.061410	0.059540	0.117264	0.123434	\$0.12
4	- 56	0.055420	0.058340	0.056560	0.111395	0.117263	\$0.11
3	- 57	0.052650	0.055420	0.053730	0.105828	0.111394	\$0.11
2	- 58	0.050020	0.052650	0.051050	0.100541	0.105827	\$0.10
1	- 59	0.047520	0.050020	0.048490	0.095516	0.100540	\$0.10
0	- 60	0.045140	0.047520	0.046070	0.090732	0.095515	\$0.09
-1	- 61	0.042880	0.045140	0.043770	0.086190	0.090731	\$0.09
-2	- 62	0.040740	0.042880	0.041580	0.081888	0.086189	\$0.08
-3	- 63	0.038700	0.040740	0.039500	0.077788	0.081887	\$0.08
-4	- 64	0.036770	0.038700	0.037520	0.073909	0.077787	\$0.08
-5	- 65	0.034930	0.036770	0.035650	0.070210	0.073908	\$0.07
-6	- 66	0.000000	0.034930	0.033870	0.000001	0.070209	\$0.07

Table of risk band rates by class/subclass

C: Utilities

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
83	+ 23	2.983800	and above	3.071520	1.670929	and above	\$1.72
82	+ 22	2.841710	2.983800	2.925260	1.591359	1.670928	\$1.64
81	+ 21	2.706390	2.841710	2.785960	1.515579	1.591358	\$1.56
80	+ 20	2.577510	2.706390	2.653300	1.443407	1.515578	\$1.49
79	+ 19	2.454770	2.577510	2.526950	1.374672	1.443406	\$1.42
78	+ 18	2.337880	2.454770	2.406620	1.309214	1.374671	\$1.35
77	+ 17	2.226550	2.337880	2.292020	1.246869	1.309213	\$1.28
76	+ 16	2.120520	2.226550	2.182870	1.187492	1.246868	\$1.22
75	+ 15	2.019540	2.120520	2.078930	1.130943	1.187491	\$1.16
74	+ 14	1.923370	2.019540	1.979930	1.077088	1.130942	\$1.11
73	+ 13	1.831780	1.923370	1.885650	1.025798	1.077087	\$1.06
72	+ 12	1.744550	1.831780	1.795860	0.976949	1.025797	\$1.01
71	+ 11	1.661480	1.744550	1.710340	0.930430	0.976948	\$0.96
70	+ 10	1.582360	1.661480	1.628890	0.886123	0.930429	\$0.91
69	+ 9	1.507010	1.582360	1.551330	0.843927	0.886122	\$0.87
68	+ 8	1.435250	1.507010	1.477460	0.803741	0.843926	\$0.83
67	+ 7	1.366900	1.435250	1.407100	0.765465	0.803740	\$0.79
66	+ 6	1.301810	1.366900	1.340100	0.729015	0.765464	\$0.75
65	+ 5	1.239820	1.301810	1.276280	0.694300	0.729014	\$0.71
64	+ 4	1.180780	1.239820	1.215510	0.661238	0.694299	\$0.68
63	+ 3	1.124550	1.180780	1.157630	0.629749	0.661237	\$0.65
62	+ 2	1.071000	1.124550	1.102500	0.599761	0.629748	\$0.62
61	+ 1	1.020000	1.071000	1.050000	0.571201	0.599760	\$0.59
60	Class rate's risk band	0.980000	1.020000	1.000000	0.548801	0.571200	\$0.56
59	- 1	0.931000	0.980000	0.950000	0.521361	0.548800	\$0.53
58	- 2	0.884450	0.931000	0.902500	0.495293	0.521360	\$0.51
57	- 3	0.840230	0.884450	0.857380	0.470530	0.495292	\$0.48
56	- 4	0.798220	0.840230	0.814510	0.447004	0.470529	\$0.46
55	- 5	0.758310	0.798220	0.773780	0.424655	0.447003	\$0.43
54	- 6	0.720390	0.758310	0.735090	0.403419	0.424654	\$0.41
53	- 7	0.684370	0.720390	0.698340	0.383248	0.403418	\$0.39
52	- 8	0.650150	0.684370	0.663420	0.364085	0.383247	\$0.37
51	- 9	0.617640	0.650150	0.630250	0.345879	0.364084	\$0.35
50	- 10	0.586760	0.617640	0.598740	0.328587	0.345878	\$0.34
49	- 11	0.557420	0.586760	0.568800	0.312156	0.328586	\$0.32
48	- 12	0.529550	0.557420	0.540360	0.296549	0.312155	\$0.30
47	- 13	0.503070	0.529550	0.513340	0.281720	0.296548	\$0.29
46	- 14	0.477920	0.503070	0.487670	0.267636	0.281719	\$0.27
45	- 15	0.454020	0.477920	0.463290	0.254252	0.267635	\$0.26
44	- 16	0.431320	0.454020	0.440130	0.241540	0.254251	\$0.25
43	- 17	0.409750	0.431320	0.418120	0.229461	0.241539	\$0.23
42	- 18	0.389260	0.409750	0.397210	0.217987	0.229460	\$0.22
41	- 19	0.369800	0.389260	0.377350	0.207089	0.217986	\$0.21
40	- 20	0.351310	0.369800	0.358490	0.196735	0.207088	\$0.20
39	- 21	0.333740	0.351310	0.340560	0.186895	0.196734	\$0.19
38	- 22	0.317050	0.333740	0.323530	0.177549	0.186894	\$0.18
37	- 23	0.301200	0.317050	0.307360	0.168673	0.177548	\$0.17
36	- 24	0.286140	0.301200	0.291990	0.160239	0.168672	\$0.16
35	- 25	0.271830	0.286140	0.277390	0.152226	0.160238	\$0.16
34	- 26	0.258240	0.271830	0.263520	0.144615	0.152225	\$0.15
33	- 27	0.245330	0.258240	0.250340	0.137386	0.144614	\$0.14
32	- 28	0.233060	0.245330	0.237830	0.130515	0.137385	\$0.13
31	- 29	0.221410	0.233060	0.225940	0.123991	0.130514	\$0.13
30	- 30	0.210340	0.221410	0.214640	0.117791	0.123990	\$0.12
29	- 31	0.199820	0.210340	0.203910	0.111900	0.117790	\$0.11
28	- 32	0.189830	0.199820	0.193710	0.106306	0.111899	\$0.11
27	- 33	0.180340	0.189830	0.184030	0.100991	0.106305	\$0.10
26	- 34	0.171320	0.180340	0.174820	0.095940	0.100990	\$0.10
25	- 35	0.162750	0.171320	0.166080	0.091141	0.095939	\$0.09
24	- 36	0.154610	0.162750	0.157780	0.086583	0.091140	\$0.09
23	- 37	0.146880	0.154610	0.149890	0.082254	0.086582	\$0.08
22	- 38	0.139540	0.146880	0.142400	0.078143	0.082253	\$0.08
21	- 39	0.132560	0.139540	0.135280	0.074235	0.078142	\$0.08

Table of risk band rates by class/subclass

C: Utilities

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
20	- 40	0.125930	0.132560	0.128510	0.070522	0.074234	\$0.07
19	- 41	0.000000	0.125930	0.122090	0.000001	0.070521	\$0.07

Table of risk band rates by class/subclass

D1: Educational services

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
83	+ 23	2.983800	and above	3.071520	0.984655	and above	\$1.01
82	+ 22	2.841710	2.983800	2.925260	0.937765	0.984654	\$0.97
81	+ 21	2.706390	2.841710	2.785960	0.893110	0.937764	\$0.92
80	+ 20	2.577510	2.706390	2.653300	0.850579	0.893109	\$0.88
79	+ 19	2.454770	2.577510	2.526950	0.810075	0.850578	\$0.83
78	+ 18	2.337880	2.454770	2.406620	0.771501	0.810074	\$0.79
77	+ 17	2.226550	2.337880	2.292020	0.734763	0.771500	\$0.76
76	+ 16	2.120520	2.226550	2.182870	0.699773	0.734762	\$0.72
75	+ 15	2.019540	2.120520	2.078930	0.666449	0.699772	\$0.69
74	+ 14	1.923370	2.019540	1.979930	0.634713	0.666448	\$0.65
73	+ 13	1.831780	1.923370	1.885650	0.604488	0.634712	\$0.62
72	+ 12	1.744550	1.831780	1.795860	0.575703	0.604487	\$0.59
71	+ 11	1.661480	1.744550	1.710340	0.548289	0.575702	\$0.56
70	+ 10	1.582360	1.661480	1.628890	0.522180	0.548288	\$0.54
69	+ 9	1.507010	1.582360	1.551330	0.497314	0.522179	\$0.51
68	+ 8	1.435250	1.507010	1.477460	0.473634	0.497313	\$0.49
67	+ 7	1.366900	1.435250	1.407100	0.451078	0.473633	\$0.46
66	+ 6	1.301810	1.366900	1.340100	0.429598	0.451077	\$0.44
65	+ 5	1.239820	1.301810	1.276280	0.409142	0.429597	\$0.42
64	+ 4	1.180780	1.239820	1.215510	0.389658	0.409141	\$0.40
63	+ 3	1.124550	1.180780	1.157630	0.371103	0.389657	\$0.38
62	+ 2	1.071000	1.124550	1.102500	0.353431	0.371102	\$0.36
61	+ 1	1.020000	1.071000	1.050000	0.336601	0.353430	\$0.35
60	Class rate's risk band	0.980000	1.020000	1.000000	0.323401	0.336600	\$0.33
59	- 1	0.931000	0.980000	0.950000	0.307231	0.323400	\$0.31
58	- 2	0.884450	0.931000	0.902500	0.291870	0.307230	\$0.30
57	- 3	0.840230	0.884450	0.857380	0.277277	0.291869	\$0.28
56	- 4	0.798220	0.840230	0.814510	0.263414	0.277276	\$0.27
55	- 5	0.758310	0.798220	0.773780	0.250243	0.263413	\$0.26
54	- 6	0.720390	0.758310	0.735090	0.237730	0.250242	\$0.24
53	- 7	0.684370	0.720390	0.698340	0.225843	0.237729	\$0.23
52	- 8	0.650150	0.684370	0.663420	0.214551	0.225842	\$0.22
51	- 9	0.617640	0.650150	0.630250	0.203822	0.214550	\$0.21
50	- 10	0.586760	0.617640	0.598740	0.193632	0.203821	\$0.20
49	- 11	0.557420	0.586760	0.568800	0.183950	0.193631	\$0.19
48	- 12	0.529550	0.557420	0.540360	0.174753	0.183949	\$0.18
47	- 13	0.503070	0.529550	0.513340	0.166014	0.174752	\$0.17
46	- 14	0.477920	0.503070	0.487670	0.157715	0.166013	\$0.16
45	- 15	0.454020	0.477920	0.463290	0.149828	0.157714	\$0.15
44	- 16	0.431320	0.454020	0.440130	0.142337	0.149827	\$0.15
43	- 17	0.409750	0.431320	0.418120	0.135219	0.142336	\$0.14
42	- 18	0.389260	0.409750	0.397210	0.128457	0.135218	\$0.13
41	- 19	0.369800	0.389260	0.377350	0.122035	0.128456	\$0.12
40	- 20	0.351310	0.369800	0.358490	0.115933	0.122034	\$0.12
39	- 21	0.333740	0.351310	0.340560	0.110135	0.115932	\$0.11
38	- 22	0.317050	0.333740	0.323530	0.104628	0.110134	\$0.11
37	- 23	0.301200	0.317050	0.307360	0.099397	0.104627	\$0.10
36	- 24	0.286140	0.301200	0.291990	0.094427	0.099396	\$0.10
35	- 25	0.271830	0.286140	0.277390	0.089705	0.094426	\$0.09
34	- 26	0.258240	0.271830	0.263520	0.085220	0.089704	\$0.09
33	- 27	0.245330	0.258240	0.250340	0.080960	0.085219	\$0.08
32	- 28	0.233060	0.245330	0.237830	0.076911	0.080959	\$0.08
31	- 29	0.221410	0.233060	0.225940	0.073066	0.076910	\$0.07
30	- 30	0.210340	0.221410	0.214640	0.069413	0.073065	\$0.07
29	- 31	0.000000	0.210340	0.203910	0.000001	0.069412	\$0.07

Table of risk band rates by class/subclass

D2: Public administration

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
83	+ 23	2.983800	and above	3.071520	10.413463	and above	\$10.72
82	+ 22	2.841710	2.983800	2.925260	9.917569	10.413462	\$10.21
81	+ 21	2.706390	2.841710	2.785960	9.445302	9.917568	\$9.72
80	+ 20	2.577510	2.706390	2.653300	8.995511	9.445301	\$9.26
79	+ 19	2.454770	2.577510	2.526950	8.567148	8.995510	\$8.82
78	+ 18	2.337880	2.454770	2.406620	8.159202	8.567147	\$8.40
77	+ 17	2.226550	2.337880	2.292020	7.770661	8.159201	\$8.00
76	+ 16	2.120520	2.226550	2.182870	7.400616	7.770660	\$7.62
75	+ 15	2.019540	2.120520	2.078930	7.048196	7.400615	\$7.26
74	+ 14	1.923370	2.019540	1.979930	6.712562	7.048195	\$6.91
73	+ 13	1.831780	1.923370	1.885650	6.392913	6.712561	\$6.58
72	+ 12	1.744550	1.831780	1.795860	6.088481	6.392912	\$6.27
71	+ 11	1.661480	1.744550	1.710340	5.798566	6.088480	\$5.97
70	+ 10	1.582360	1.661480	1.628890	5.522437	5.798565	\$5.68
69	+ 9	1.507010	1.582360	1.551330	5.259466	5.522436	\$5.41
68	+ 8	1.435250	1.507010	1.477460	5.009024	5.259465	\$5.16
67	+ 7	1.366900	1.435250	1.407100	4.770482	5.009023	\$4.91
66	+ 6	1.301810	1.366900	1.340100	4.543318	4.770481	\$4.68
65	+ 5	1.239820	1.301810	1.276280	4.326973	4.543317	\$4.45
64	+ 4	1.180780	1.239820	1.215510	4.120923	4.326972	\$4.24
63	+ 3	1.124550	1.180780	1.157630	3.924681	4.120922	\$4.04
62	+ 2	1.071000	1.124550	1.102500	3.737791	3.924680	\$3.85
61	+ 1	1.020000	1.071000	1.050000	3.559801	3.737790	\$3.66
60	Class rate's risk band	0.980000	1.020000	1.000000	3.420201	3.559800	\$3.49
59	- 1	0.931000	0.980000	0.950000	3.249191	3.420200	\$3.32
58	- 2	0.884450	0.931000	0.902500	3.086732	3.249190	\$3.15
57	- 3	0.840230	0.884450	0.857380	2.932404	3.086731	\$2.99
56	- 4	0.798220	0.840230	0.814510	2.785789	2.932403	\$2.84
55	- 5	0.758310	0.798220	0.773780	2.646503	2.785788	\$2.70
54	- 6	0.720390	0.758310	0.735090	2.514162	2.646502	\$2.57
53	- 7	0.684370	0.720390	0.698340	2.388452	2.514161	\$2.44
52	- 8	0.650150	0.684370	0.663420	2.269025	2.388451	\$2.32
51	- 9	0.617640	0.650150	0.630250	2.155565	2.269024	\$2.20
50	- 10	0.586760	0.617640	0.598740	2.047793	2.155564	\$2.09
49	- 11	0.557420	0.586760	0.568800	1.945397	2.047792	\$1.99
48	- 12	0.529550	0.557420	0.540360	1.848131	1.945396	\$1.89
47	- 13	0.503070	0.529550	0.513340	1.755715	1.848130	\$1.79
46	- 14	0.477920	0.503070	0.487670	1.667942	1.755714	\$1.70
45	- 15	0.454020	0.477920	0.463290	1.584531	1.667941	\$1.62
44	- 16	0.431320	0.454020	0.440130	1.505308	1.584530	\$1.54
43	- 17	0.409750	0.431320	0.418120	1.430029	1.505307	\$1.46
42	- 18	0.389260	0.409750	0.397210	1.358518	1.430028	\$1.39
41	- 19	0.369800	0.389260	0.377350	1.290603	1.358517	\$1.32
40	- 20	0.351310	0.369800	0.358490	1.226073	1.290602	\$1.25
39	- 21	0.333740	0.351310	0.340560	1.164754	1.226072	\$1.19
38	- 22	0.317050	0.333740	0.323530	1.106506	1.164753	\$1.13
37	- 23	0.301200	0.317050	0.307360	1.051189	1.106505	\$1.07
36	- 24	0.286140	0.301200	0.291990	0.998630	1.051188	\$1.02
35	- 25	0.271830	0.286140	0.277390	0.948688	0.998629	\$0.97
34	- 26	0.258240	0.271830	0.263520	0.901259	0.948687	\$0.92
33	- 27	0.245330	0.258240	0.250340	0.856203	0.901258	\$0.87
32	- 28	0.233060	0.245330	0.237830	0.813380	0.856202	\$0.83
31	- 29	0.221410	0.233060	0.225940	0.772722	0.813379	\$0.79
30	- 30	0.210340	0.221410	0.214640	0.734088	0.772721	\$0.75
29	- 31	0.199820	0.210340	0.203910	0.697373	0.734087	\$0.71
28	- 32	0.189830	0.199820	0.193710	0.662508	0.697372	\$0.68
27	- 33	0.180340	0.189830	0.184030	0.629388	0.662507	\$0.64
26	- 34	0.171320	0.180340	0.174820	0.597908	0.629387	\$0.61
25	- 35	0.162750	0.171320	0.166080	0.567999	0.597907	\$0.58
24	- 36	0.154610	0.162750	0.157780	0.539590	0.567998	\$0.55
23	- 37	0.146880	0.154610	0.149890	0.512612	0.539589	\$0.52
22	- 38	0.139540	0.146880	0.142400	0.486996	0.512611	\$0.50
21	- 39	0.132560	0.139540	0.135280	0.462635	0.486995	\$0.47

Table of risk band rates by class/subclass

D2: Public administration

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
20	- 40	0.125930	0.132560	0.128510	0.439497	0.462634	\$0.45
19	- 41	0.119630	0.125930	0.122090	0.417510	0.439496	\$0.43
18	- 42	0.113650	0.119630	0.115980	0.396640	0.417509	\$0.40
17	- 43	0.107970	0.113650	0.110180	0.376816	0.396639	\$0.38
16	- 44	0.102570	0.107970	0.104670	0.357970	0.376815	\$0.37
15	- 45	0.097440	0.102570	0.099440	0.340067	0.357969	\$0.35
14	- 46	0.092570	0.097440	0.094470	0.323070	0.340066	\$0.33
13	- 47	0.087940	0.092570	0.089740	0.306912	0.323069	\$0.31
12	- 48	0.083540	0.087940	0.085260	0.291556	0.306911	\$0.30
11	- 49	0.079360	0.083540	0.080990	0.276967	0.291555	\$0.28
10	- 50	0.075390	0.079360	0.076940	0.263112	0.276966	\$0.27
9	- 51	0.071620	0.075390	0.073100	0.249955	0.263111	\$0.26
8	- 52	0.068040	0.071620	0.069440	0.237461	0.249954	\$0.24
7	- 53	0.064640	0.068040	0.065970	0.225595	0.237460	\$0.23
6	- 54	0.061410	0.064640	0.062670	0.214322	0.225594	\$0.22
5	- 55	0.058340	0.061410	0.059540	0.203608	0.214321	\$0.21
4	- 56	0.055420	0.058340	0.056560	0.193417	0.203607	\$0.20
3	- 57	0.052650	0.055420	0.053730	0.183750	0.193416	\$0.19
2	- 58	0.050020	0.052650	0.051050	0.174571	0.183749	\$0.18
1	- 59	0.047520	0.050020	0.048490	0.165846	0.174570	\$0.17
0	- 60	0.045140	0.047520	0.046070	0.157540	0.165845	\$0.16
-1	- 61	0.042880	0.045140	0.043770	0.149652	0.157539	\$0.15
-2	- 62	0.040740	0.042880	0.041580	0.142184	0.149651	\$0.15
-3	- 63	0.038700	0.040740	0.039500	0.135064	0.142183	\$0.14
-4	- 64	0.036770	0.038700	0.037520	0.128328	0.135063	\$0.13
-5	- 65	0.034930	0.036770	0.035650	0.121907	0.128327	\$0.12
-6	- 66	0.033180	0.034930	0.033870	0.115799	0.121906	\$0.12
-7	- 67	0.031520	0.033180	0.032170	0.110006	0.115798	\$0.11
-8	- 68	0.029940	0.031520	0.030560	0.104492	0.110005	\$0.11
-9	- 69	0.028440	0.029940	0.029040	0.099257	0.104491	\$0.10
-10	- 70	0.027020	0.028440	0.027580	0.094301	0.099256	\$0.10
-11	- 71	0.025670	0.027020	0.026200	0.089589	0.094300	\$0.09
-12	- 72	0.024390	0.025670	0.024890	0.085122	0.089588	\$0.09
-13	- 73	0.023170	0.024390	0.023650	0.080864	0.085121	\$0.08
-14	- 74	0.022010	0.023170	0.022470	0.076816	0.080863	\$0.08
-15	- 75	0.020910	0.022010	0.021340	0.072977	0.076815	\$0.07
-16	- 76	0.019860	0.020910	0.020280	0.069312	0.072976	\$0.07
-17	- 77	0.000000	0.019860	0.019260	0.000001	0.069311	\$0.07

Table of risk band rates by class/subclass

D3: Hospitals

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
83	+ 23	2.983800	and above	3.071520	3.252343	and above	\$3.35
82	+ 22	2.841710	2.983800	2.925260	3.097465	3.252342	\$3.19
81	+ 21	2.706390	2.841710	2.785960	2.949966	3.097464	\$3.04
80	+ 20	2.577510	2.706390	2.653300	2.809487	2.949965	\$2.89
79	+ 19	2.454770	2.577510	2.526950	2.675700	2.809486	\$2.75
78	+ 18	2.337880	2.454770	2.406620	2.548290	2.675699	\$2.62
77	+ 17	2.226550	2.337880	2.292020	2.426941	2.548289	\$2.50
76	+ 16	2.120520	2.226550	2.182870	2.311368	2.426940	\$2.38
75	+ 15	2.019540	2.120520	2.078930	2.201300	2.311367	\$2.27
74	+ 14	1.923370	2.019540	1.979930	2.096474	2.201299	\$2.16
73	+ 13	1.831780	1.923370	1.885650	1.996641	2.096473	\$2.06
72	+ 12	1.744550	1.831780	1.795860	1.901561	1.996640	\$1.96
71	+ 11	1.661480	1.744550	1.710340	1.811014	1.901560	\$1.86
70	+ 10	1.582360	1.661480	1.628890	1.724773	1.811013	\$1.78
69	+ 9	1.507010	1.582360	1.551330	1.642642	1.724772	\$1.69
68	+ 8	1.435250	1.507010	1.477460	1.564424	1.642641	\$1.61
67	+ 7	1.366900	1.435250	1.407100	1.489922	1.564423	\$1.53
66	+ 6	1.301810	1.366900	1.340100	1.418974	1.489921	\$1.46
65	+ 5	1.239820	1.301810	1.276280	1.351405	1.418973	\$1.39
64	+ 4	1.180780	1.239820	1.215510	1.287051	1.351404	\$1.32
63	+ 3	1.124550	1.180780	1.157630	1.225761	1.287050	\$1.26
62	+ 2	1.071000	1.124550	1.102500	1.167391	1.225760	\$1.20
61	+ 1	1.020000	1.071000	1.050000	1.111801	1.167390	\$1.14
60	Class rate's risk band	0.980000	1.020000	1.000000	1.068201	1.111800	\$1.09
59	- 1	0.931000	0.980000	0.950000	1.014791	1.068200	\$1.04
58	- 2	0.884450	0.931000	0.902500	0.964052	1.014790	\$0.98
57	- 3	0.840230	0.884450	0.857380	0.915852	0.964051	\$0.93
56	- 4	0.798220	0.840230	0.814510	0.870061	0.915851	\$0.89
55	- 5	0.758310	0.798220	0.773780	0.826559	0.870060	\$0.84
54	- 6	0.720390	0.758310	0.735090	0.785226	0.826558	\$0.80
53	- 7	0.684370	0.720390	0.698340	0.745964	0.785225	\$0.76
52	- 8	0.650150	0.684370	0.663420	0.708665	0.745963	\$0.72
51	- 9	0.617640	0.650150	0.630250	0.673229	0.708664	\$0.69
50	- 10	0.586760	0.617640	0.598740	0.639569	0.673228	\$0.65
49	- 11	0.557420	0.586760	0.568800	0.607589	0.639568	\$0.62
48	- 12	0.529550	0.557420	0.540360	0.577211	0.607588	\$0.59
47	- 13	0.503070	0.529550	0.513340	0.548347	0.577210	\$0.56
46	- 14	0.477920	0.503070	0.487670	0.520934	0.548346	\$0.53
45	- 15	0.454020	0.477920	0.463290	0.494883	0.520933	\$0.50
44	- 16	0.431320	0.454020	0.440130	0.470140	0.494882	\$0.48
43	- 17	0.409750	0.431320	0.418120	0.446629	0.470139	\$0.46
42	- 18	0.389260	0.409750	0.397210	0.424294	0.446628	\$0.43
41	- 19	0.369800	0.389260	0.377350	0.403083	0.424293	\$0.41
40	- 20	0.351310	0.369800	0.358490	0.382929	0.403082	\$0.39
39	- 21	0.333740	0.351310	0.340560	0.363778	0.382928	\$0.37
38	- 22	0.317050	0.333740	0.323530	0.345586	0.363777	\$0.35
37	- 23	0.301200	0.317050	0.307360	0.328309	0.345585	\$0.34
36	- 24	0.286140	0.301200	0.291990	0.311894	0.328308	\$0.32
35	- 25	0.271830	0.286140	0.277390	0.296296	0.311893	\$0.30
34	- 26	0.258240	0.271830	0.263520	0.281483	0.296295	\$0.29
33	- 27	0.245330	0.258240	0.250340	0.267411	0.281482	\$0.27
32	- 28	0.233060	0.245330	0.237830	0.254036	0.267410	\$0.26
31	- 29	0.221410	0.233060	0.225940	0.241338	0.254035	\$0.25
30	- 30	0.210340	0.221410	0.214640	0.229272	0.241337	\$0.23
29	- 31	0.199820	0.210340	0.203910	0.217805	0.229271	\$0.22
28	- 32	0.189830	0.199820	0.193710	0.206916	0.217804	\$0.21
27	- 33	0.180340	0.189830	0.184030	0.196572	0.206915	\$0.20
26	- 34	0.171320	0.180340	0.174820	0.186740	0.196571	\$0.19
25	- 35	0.162750	0.171320	0.166080	0.177399	0.186739	\$0.18
24	- 36	0.154610	0.162750	0.157780	0.168526	0.177398	\$0.17
23	- 37	0.146880	0.154610	0.149890	0.160100	0.168525	\$0.16
22	- 38	0.139540	0.146880	0.142400	0.152100	0.160099	\$0.16
21	- 39	0.132560	0.139540	0.135280	0.144491	0.152099	\$0.15

Table of risk band rates by class/subclass

D3: Hospitals

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
20	- 40	0.125930	0.132560	0.128510	0.137265	0.144490	\$0.14
19	- 41	0.119630	0.125930	0.122090	0.130398	0.137264	\$0.13
18	- 42	0.113650	0.119630	0.115980	0.123880	0.130397	\$0.13
17	- 43	0.107970	0.113650	0.110180	0.117688	0.123879	\$0.12
16	- 44	0.102570	0.107970	0.104670	0.111802	0.117687	\$0.11
15	- 45	0.097440	0.102570	0.099440	0.106211	0.111801	\$0.11
14	- 46	0.092570	0.097440	0.094470	0.100902	0.106210	\$0.10
13	- 47	0.087940	0.092570	0.089740	0.095856	0.100901	\$0.10
12	- 48	0.083540	0.087940	0.085260	0.091060	0.095855	\$0.09
11	- 49	0.079360	0.083540	0.080990	0.086503	0.091059	\$0.09
10	- 50	0.075390	0.079360	0.076940	0.082176	0.086502	\$0.08
9	- 51	0.071620	0.075390	0.073100	0.078067	0.082175	\$0.08
8	- 52	0.068040	0.071620	0.069440	0.074165	0.078066	\$0.08
7	- 53	0.064640	0.068040	0.065970	0.070459	0.074164	\$0.07
6	- 54	0.000000	0.064640	0.062670	0.000001	0.070458	\$0.07

Table of risk band rates by class/subclass

E1: Food, textiles and related manufacturing

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
83	+ 23	2.983800	and above	3.071520	3.908779	and above	\$4.02
82	+ 22	2.841710	2.983800	2.925260	3.722641	3.908778	\$3.83
81	+ 21	2.706390	2.841710	2.785960	3.545372	3.722640	\$3.65
80	+ 20	2.577510	2.706390	2.653300	3.376539	3.545371	\$3.48
79	+ 19	2.454770	2.577510	2.526950	3.215750	3.376538	\$3.31
78	+ 18	2.337880	2.454770	2.406620	3.062624	3.215749	\$3.15
77	+ 17	2.226550	2.337880	2.292020	2.916782	3.062623	\$3.00
76	+ 16	2.120520	2.226550	2.182870	2.777882	2.916781	\$2.86
75	+ 15	2.019540	2.120520	2.078930	2.645598	2.777881	\$2.72
74	+ 14	1.923370	2.019540	1.979930	2.519616	2.645597	\$2.59
73	+ 13	1.831780	1.923370	1.885650	2.399633	2.519615	\$2.47
72	+ 12	1.744550	1.831780	1.795860	2.285362	2.399632	\$2.35
71	+ 11	1.661480	1.744550	1.710340	2.176540	2.285361	\$2.24
70	+ 10	1.582360	1.661480	1.628890	2.072893	2.176539	\$2.13
69	+ 9	1.507010	1.582360	1.551330	1.974184	2.072892	\$2.03
68	+ 8	1.435250	1.507010	1.477460	1.880179	1.974183	\$1.94
67	+ 7	1.366900	1.435250	1.407100	1.790640	1.880178	\$1.84
66	+ 6	1.301810	1.366900	1.340100	1.705372	1.790639	\$1.76
65	+ 5	1.239820	1.301810	1.276280	1.624165	1.705371	\$1.67
64	+ 4	1.180780	1.239820	1.215510	1.546823	1.624164	\$1.59
63	+ 3	1.124550	1.180780	1.157630	1.473162	1.546822	\$1.52
62	+ 2	1.071000	1.124550	1.102500	1.403011	1.473161	\$1.44
61	+ 1	1.020000	1.071000	1.050000	1.336201	1.403010	\$1.38
60	Class rate's risk band	0.980000	1.020000	1.000000	1.283801	1.336200	\$1.31
59	- 1	0.931000	0.980000	0.950000	1.219611	1.283800	\$1.24
58	- 2	0.884450	0.931000	0.902500	1.158631	1.219610	\$1.18
57	- 3	0.840230	0.884450	0.857380	1.100702	1.158630	\$1.12
56	- 4	0.798220	0.840230	0.814510	1.045669	1.100701	\$1.07
55	- 5	0.758310	0.798220	0.773780	0.993387	1.045668	\$1.01
54	- 6	0.720390	0.758310	0.735090	0.943712	0.993386	\$0.96
53	- 7	0.684370	0.720390	0.698340	0.896526	0.943711	\$0.91
52	- 8	0.650150	0.684370	0.663420	0.851698	0.896525	\$0.87
51	- 9	0.617640	0.650150	0.630250	0.809109	0.851697	\$0.83
50	- 10	0.586760	0.617640	0.598740	0.768657	0.809108	\$0.78
49	- 11	0.557420	0.586760	0.568800	0.730221	0.768656	\$0.75
48	- 12	0.529550	0.557420	0.540360	0.693712	0.730220	\$0.71
47	- 13	0.503070	0.529550	0.513340	0.659023	0.693711	\$0.67
46	- 14	0.477920	0.503070	0.487670	0.626076	0.659022	\$0.64
45	- 15	0.454020	0.477920	0.463290	0.594767	0.626075	\$0.61
44	- 16	0.431320	0.454020	0.440130	0.565030	0.594766	\$0.58
43	- 17	0.409750	0.431320	0.418120	0.536774	0.565029	\$0.55
42	- 18	0.389260	0.409750	0.397210	0.509932	0.536773	\$0.52
41	- 19	0.369800	0.389260	0.377350	0.484439	0.509931	\$0.49
40	- 20	0.351310	0.369800	0.358490	0.460217	0.484438	\$0.47
39	- 21	0.333740	0.351310	0.340560	0.437200	0.460216	\$0.45
38	- 22	0.317050	0.333740	0.323530	0.415337	0.437199	\$0.42
37	- 23	0.301200	0.317050	0.307360	0.394573	0.415336	\$0.40
36	- 24	0.286140	0.301200	0.291990	0.374844	0.394572	\$0.38
35	- 25	0.271830	0.286140	0.277390	0.356098	0.374843	\$0.36
34	- 26	0.258240	0.271830	0.263520	0.338295	0.356097	\$0.35
33	- 27	0.245330	0.258240	0.250340	0.321383	0.338294	\$0.33
32	- 28	0.233060	0.245330	0.237830	0.305310	0.321382	\$0.31
31	- 29	0.221410	0.233060	0.225940	0.290048	0.305309	\$0.30
30	- 30	0.210340	0.221410	0.214640	0.275546	0.290047	\$0.28
29	- 31	0.199820	0.210340	0.203910	0.261765	0.275545	\$0.27
28	- 32	0.189830	0.199820	0.193710	0.248678	0.261764	\$0.25
27	- 33	0.180340	0.189830	0.184030	0.236246	0.248677	\$0.24
26	- 34	0.171320	0.180340	0.174820	0.224430	0.236245	\$0.23
25	- 35	0.162750	0.171320	0.166080	0.213204	0.224429	\$0.22
24	- 36	0.154610	0.162750	0.157780	0.202540	0.213203	\$0.21
23	- 37	0.146880	0.154610	0.149890	0.192414	0.202539	\$0.20
22	- 38	0.139540	0.146880	0.142400	0.182798	0.192413	\$0.19
21	- 39	0.132560	0.139540	0.135280	0.173655	0.182797	\$0.18

Table of risk band rates by class/subclass

E1: Food, textiles and related manufacturing

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
20	- 40	0.125930	0.132560	0.128510	0.164969	0.173654	\$0.17
19	- 41	0.119630	0.125930	0.122090	0.156716	0.164968	\$0.16
18	- 42	0.113650	0.119630	0.115980	0.148883	0.156715	\$0.15
17	- 43	0.107970	0.113650	0.110180	0.141442	0.148882	\$0.14
16	- 44	0.102570	0.107970	0.104670	0.134368	0.141441	\$0.14
15	- 45	0.097440	0.102570	0.099440	0.127647	0.134367	\$0.13
14	- 46	0.092570	0.097440	0.094470	0.121268	0.127646	\$0.12
13	- 47	0.087940	0.092570	0.089740	0.115202	0.121267	\$0.12
12	- 48	0.083540	0.087940	0.085260	0.109438	0.115201	\$0.11
11	- 49	0.079360	0.083540	0.080990	0.103963	0.109437	\$0.11
10	- 50	0.075390	0.079360	0.076940	0.098762	0.103962	\$0.10
9	- 51	0.071620	0.075390	0.073100	0.093823	0.098761	\$0.10
8	- 52	0.068040	0.071620	0.069440	0.089133	0.093822	\$0.09
7	- 53	0.064640	0.068040	0.065970	0.084679	0.089132	\$0.09
6	- 54	0.061410	0.064640	0.062670	0.080448	0.084678	\$0.08
5	- 55	0.058340	0.061410	0.059540	0.076426	0.080447	\$0.08
4	- 56	0.055420	0.058340	0.056560	0.072601	0.076425	\$0.07
3	- 57	0.052650	0.055420	0.053730	0.068973	0.072600	\$0.07
2	- 58	0.000000	0.052650	0.051050	0.000001	0.068972	\$0.07

Table of risk band rates by class/subclass

E2: Non-metallic and mineral manufacturing

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
83	+ 23	2.983800	and above	3.071520	5.788573	and above	\$5.96
82	+ 22	2.841710	2.983800	2.925260	5.512918	5.788572	\$5.68
81	+ 21	2.706390	2.841710	2.785960	5.250398	5.512917	\$5.40
80	+ 20	2.577510	2.706390	2.653300	5.000370	5.250397	\$5.15
79	+ 19	2.454770	2.577510	2.526950	4.762255	5.000369	\$4.90
78	+ 18	2.337880	2.454770	2.406620	4.535488	4.762254	\$4.67
77	+ 17	2.226550	2.337880	2.292020	4.319508	4.535487	\$4.45
76	+ 16	2.120520	2.226550	2.182870	4.113810	4.319507	\$4.23
75	+ 15	2.019540	2.120520	2.078930	3.917909	4.113809	\$4.03
74	+ 14	1.923370	2.019540	1.979930	3.731339	3.917908	\$3.84
73	+ 13	1.831780	1.923370	1.885650	3.553654	3.731338	\$3.66
72	+ 12	1.744550	1.831780	1.795860	3.384428	3.553653	\$3.48
71	+ 11	1.661480	1.744550	1.710340	3.223272	3.384427	\$3.32
70	+ 10	1.582360	1.661480	1.628890	3.069779	3.223271	\$3.16
69	+ 9	1.507010	1.582360	1.551330	2.923600	3.069778	\$3.01
68	+ 8	1.435250	1.507010	1.477460	2.784386	2.923599	\$2.87
67	+ 7	1.366900	1.435250	1.407100	2.651787	2.784385	\$2.73
66	+ 6	1.301810	1.366900	1.340100	2.525512	2.651786	\$2.60
65	+ 5	1.239820	1.301810	1.276280	2.405252	2.525511	\$2.48
64	+ 4	1.180780	1.239820	1.215510	2.290714	2.405251	\$2.36
63	+ 3	1.124550	1.180780	1.157630	2.181628	2.290713	\$2.25
62	+ 2	1.071000	1.124550	1.102500	2.077741	2.181627	\$2.14
61	+ 1	1.020000	1.071000	1.050000	1.978801	2.077740	\$2.04
60	Class rate's risk band	0.980000	1.020000	1.000000	1.901201	1.978800	\$1.94
59	- 1	0.931000	0.980000	0.950000	1.806141	1.901200	\$1.84
58	- 2	0.884450	0.931000	0.902500	1.715834	1.806140	\$1.75
57	- 3	0.840230	0.884450	0.857380	1.630047	1.715833	\$1.66
56	- 4	0.798220	0.840230	0.814510	1.548548	1.630046	\$1.58
55	- 5	0.758310	0.798220	0.773780	1.471122	1.548547	\$1.50
54	- 6	0.720390	0.758310	0.735090	1.397558	1.471121	\$1.43
53	- 7	0.684370	0.720390	0.698340	1.327679	1.397557	\$1.35
52	- 8	0.650150	0.684370	0.663420	1.261292	1.327678	\$1.29
51	- 9	0.617640	0.650150	0.630250	1.198223	1.261291	\$1.22
50	- 10	0.586760	0.617640	0.598740	1.138315	1.198222	\$1.16
49	- 11	0.557420	0.586760	0.568800	1.081396	1.138314	\$1.10
48	- 12	0.529550	0.557420	0.540360	1.027328	1.081395	\$1.05
47	- 13	0.503070	0.529550	0.513340	0.975957	1.027327	\$1.00
46	- 14	0.477920	0.503070	0.487670	0.927166	0.975956	\$0.95
45	- 15	0.454020	0.477920	0.463290	0.880800	0.927165	\$0.90
44	- 16	0.431320	0.454020	0.440130	0.836762	0.880799	\$0.85
43	- 17	0.409750	0.431320	0.418120	0.794916	0.836761	\$0.81
42	- 18	0.389260	0.409750	0.397210	0.755165	0.794915	\$0.77
41	- 19	0.369800	0.389260	0.377350	0.717413	0.755164	\$0.73
40	- 20	0.351310	0.369800	0.358490	0.681542	0.717412	\$0.70
39	- 21	0.333740	0.351310	0.340560	0.647457	0.681541	\$0.66
38	- 22	0.317050	0.333740	0.323530	0.615078	0.647456	\$0.63
37	- 23	0.301200	0.317050	0.307360	0.584329	0.615077	\$0.60
36	- 24	0.286140	0.301200	0.291990	0.555113	0.584328	\$0.57
35	- 25	0.271830	0.286140	0.277390	0.527351	0.555112	\$0.54
34	- 26	0.258240	0.271830	0.263520	0.500987	0.527350	\$0.51
33	- 27	0.245330	0.258240	0.250340	0.475941	0.500986	\$0.49
32	- 28	0.233060	0.245330	0.237830	0.452137	0.475940	\$0.46
31	- 29	0.221410	0.233060	0.225940	0.429536	0.452136	\$0.44
30	- 30	0.210340	0.221410	0.214640	0.408061	0.429535	\$0.42
29	- 31	0.199820	0.210340	0.203910	0.387652	0.408060	\$0.40
28	- 32	0.189830	0.199820	0.193710	0.368271	0.387651	\$0.38
27	- 33	0.180340	0.189830	0.184030	0.349861	0.368270	\$0.36
26	- 34	0.171320	0.180340	0.174820	0.332362	0.349860	\$0.34
25	- 35	0.162750	0.171320	0.166080	0.315736	0.332361	\$0.32
24	- 36	0.154610	0.162750	0.157780	0.299944	0.315735	\$0.31
23	- 37	0.146880	0.154610	0.149890	0.284948	0.299943	\$0.29
22	- 38	0.139540	0.146880	0.142400	0.270709	0.284947	\$0.28
21	- 39	0.132560	0.139540	0.135280	0.257167	0.270708	\$0.26

Table of risk band rates by class/subclass

E2: Non-metallic and mineral manufacturing

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
20	- 40	0.125930	0.132560	0.128510	0.244305	0.257166	\$0.25
19	- 41	0.119630	0.125930	0.122090	0.232083	0.244304	\$0.24
18	- 42	0.113650	0.119630	0.115980	0.220482	0.232082	\$0.23
17	- 43	0.107970	0.113650	0.110180	0.209463	0.220481	\$0.21
16	- 44	0.102570	0.107970	0.104670	0.198987	0.209462	\$0.20
15	- 45	0.097440	0.102570	0.099440	0.189035	0.198986	\$0.19
14	- 46	0.092570	0.097440	0.094470	0.179587	0.189034	\$0.18
13	- 47	0.087940	0.092570	0.089740	0.170605	0.179586	\$0.17
12	- 48	0.083540	0.087940	0.085260	0.162069	0.170604	\$0.17
11	- 49	0.079360	0.083540	0.080990	0.153959	0.162068	\$0.16
10	- 50	0.075390	0.079360	0.076940	0.146258	0.153958	\$0.15
9	- 51	0.071620	0.075390	0.073100	0.138944	0.146257	\$0.14
8	- 52	0.068040	0.071620	0.069440	0.131999	0.138943	\$0.13
7	- 53	0.064640	0.068040	0.065970	0.125403	0.131998	\$0.13
6	- 54	0.061410	0.064640	0.062670	0.119136	0.125402	\$0.12
5	- 55	0.058340	0.061410	0.059540	0.113181	0.119135	\$0.12
4	- 56	0.055420	0.058340	0.056560	0.107516	0.113180	\$0.11
3	- 57	0.052650	0.055420	0.053730	0.102142	0.107515	\$0.10
2	- 58	0.050020	0.052650	0.051050	0.097040	0.102141	\$0.10
1	- 59	0.047520	0.050020	0.048490	0.092190	0.097039	\$0.09
0	- 60	0.045140	0.047520	0.046070	0.087573	0.092189	\$0.09
-1	- 61	0.042880	0.045140	0.043770	0.083188	0.087572	\$0.08
-2	- 62	0.040740	0.042880	0.041580	0.079037	0.083187	\$0.08
-3	- 63	0.038700	0.040740	0.039500	0.075079	0.079036	\$0.08
-4	- 64	0.036770	0.038700	0.037520	0.071335	0.075078	\$0.07
-5	- 65	0.034930	0.036770	0.035650	0.067765	0.071334	\$0.07
-6	- 66	0.000000	0.034930	0.033870	0.000001	0.067764	\$0.07

Table of risk band rates by class/subclass

E3: Printing, petroleum and chemical manufacturing

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
83	+ 23	2.983800	and above	3.071520	3.043477	and above	\$3.13
82	+ 22	2.841710	2.983800	2.925260	2.898545	3.043476	\$2.98
81	+ 21	2.706390	2.841710	2.785960	2.760519	2.898544	\$2.84
80	+ 20	2.577510	2.706390	2.653300	2.629061	2.760518	\$2.71
79	+ 19	2.454770	2.577510	2.526950	2.503866	2.629060	\$2.58
78	+ 18	2.337880	2.454770	2.406620	2.384639	2.503865	\$2.45
77	+ 17	2.226550	2.337880	2.292020	2.271082	2.384638	\$2.34
76	+ 16	2.120520	2.226550	2.182870	2.162931	2.271081	\$2.23
75	+ 15	2.019540	2.120520	2.078930	2.059932	2.162930	\$2.12
74	+ 14	1.923370	2.019540	1.979930	1.961838	2.059931	\$2.02
73	+ 13	1.831780	1.923370	1.885650	1.868417	1.961837	\$1.92
72	+ 12	1.744550	1.831780	1.795860	1.779442	1.868416	\$1.83
71	+ 11	1.661480	1.744550	1.710340	1.694711	1.779441	\$1.74
70	+ 10	1.582360	1.661480	1.628890	1.614008	1.694710	\$1.66
69	+ 9	1.507010	1.582360	1.551330	1.537151	1.614007	\$1.58
68	+ 8	1.435250	1.507010	1.477460	1.463956	1.537150	\$1.51
67	+ 7	1.366900	1.435250	1.407100	1.394239	1.463955	\$1.44
66	+ 6	1.301810	1.366900	1.340100	1.327847	1.394238	\$1.37
65	+ 5	1.239820	1.301810	1.276280	1.264617	1.327846	\$1.30
64	+ 4	1.180780	1.239820	1.215510	1.204397	1.264616	\$1.24
63	+ 3	1.124550	1.180780	1.157630	1.147042	1.204396	\$1.18
62	+ 2	1.071000	1.124550	1.102500	1.092421	1.147041	\$1.12
61	+ 1	1.020000	1.071000	1.050000	1.040401	1.092420	\$1.07
60	Class rate's risk band	0.980000	1.020000	1.000000	0.999601	1.040400	\$1.02
59	- 1	0.931000	0.980000	0.950000	0.949621	0.999600	\$0.97
58	- 2	0.884450	0.931000	0.902500	0.902140	0.949620	\$0.92
57	- 3	0.840230	0.884450	0.857380	0.857036	0.902139	\$0.87
56	- 4	0.798220	0.840230	0.814510	0.814185	0.857035	\$0.83
55	- 5	0.758310	0.798220	0.773780	0.773477	0.814184	\$0.79
54	- 6	0.720390	0.758310	0.735090	0.734799	0.773476	\$0.75
53	- 7	0.684370	0.720390	0.698340	0.698058	0.734798	\$0.71
52	- 8	0.650150	0.684370	0.663420	0.663154	0.698057	\$0.68
51	- 9	0.617640	0.650150	0.630250	0.629994	0.663153	\$0.64
50	- 10	0.586760	0.617640	0.598740	0.598496	0.629993	\$0.61
49	- 11	0.557420	0.586760	0.568800	0.568569	0.598495	\$0.58
48	- 12	0.529550	0.557420	0.540360	0.540142	0.568568	\$0.55
47	- 13	0.503070	0.529550	0.513340	0.513132	0.540141	\$0.52
46	- 14	0.477920	0.503070	0.487670	0.487479	0.513131	\$0.50
45	- 15	0.454020	0.477920	0.463290	0.463101	0.487478	\$0.47
44	- 16	0.431320	0.454020	0.440130	0.439947	0.463100	\$0.45
43	- 17	0.409750	0.431320	0.418120	0.417946	0.439946	\$0.43
42	- 18	0.389260	0.409750	0.397210	0.397046	0.417945	\$0.41
41	- 19	0.369800	0.389260	0.377350	0.377197	0.397045	\$0.38
40	- 20	0.351310	0.369800	0.358490	0.358337	0.377196	\$0.37
39	- 21	0.333740	0.351310	0.340560	0.340416	0.358336	\$0.35
38	- 22	0.317050	0.333740	0.323530	0.323392	0.340415	\$0.33
37	- 23	0.301200	0.317050	0.307360	0.307225	0.323391	\$0.31
36	- 24	0.286140	0.301200	0.291990	0.291864	0.307224	\$0.30
35	- 25	0.271830	0.286140	0.277390	0.277268	0.291863	\$0.28
34	- 26	0.258240	0.271830	0.263520	0.263406	0.277267	\$0.27
33	- 27	0.245330	0.258240	0.250340	0.250238	0.263405	\$0.26
32	- 28	0.233060	0.245330	0.237830	0.237722	0.250237	\$0.24
31	- 29	0.221410	0.233060	0.225940	0.225839	0.237721	\$0.23
30	- 30	0.210340	0.221410	0.214640	0.214548	0.225838	\$0.22
29	- 31	0.199820	0.210340	0.203910	0.203817	0.214547	\$0.21
28	- 32	0.189830	0.199820	0.193710	0.193628	0.203816	\$0.20
27	- 33	0.180340	0.189830	0.184030	0.183948	0.193627	\$0.19
26	- 34	0.171320	0.180340	0.174820	0.174747	0.183947	\$0.18
25	- 35	0.162750	0.171320	0.166080	0.166006	0.174746	\$0.17
24	- 36	0.154610	0.162750	0.157780	0.157703	0.166005	\$0.16
23	- 37	0.146880	0.154610	0.149890	0.149819	0.157702	\$0.15
22	- 38	0.139540	0.146880	0.142400	0.142332	0.149818	\$0.15
21	- 39	0.132560	0.139540	0.135280	0.135212	0.142331	\$0.14

Table of risk band rates by class/subclass

E3: Printing, petroleum and chemical manufacturing

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
20	- 40	0.125930	0.132560	0.128510	0.128450	0.135211	\$0.13
19	- 41	0.119630	0.125930	0.122090	0.122024	0.128449	\$0.12
18	- 42	0.113650	0.119630	0.115980	0.115924	0.122023	\$0.12
17	- 43	0.107970	0.113650	0.110180	0.110130	0.115923	\$0.11
16	- 44	0.102570	0.107970	0.104670	0.104622	0.110129	\$0.11
15	- 45	0.097440	0.102570	0.099440	0.099390	0.104621	\$0.10
14	- 46	0.092570	0.097440	0.094470	0.094422	0.099389	\$0.10
13	- 47	0.087940	0.092570	0.089740	0.089700	0.094421	\$0.09
12	- 48	0.083540	0.087940	0.085260	0.085212	0.089699	\$0.09
11	- 49	0.079360	0.083540	0.080990	0.080948	0.085211	\$0.08
10	- 50	0.075390	0.079360	0.076940	0.076899	0.080947	\$0.08
9	- 51	0.071620	0.075390	0.073100	0.073053	0.076898	\$0.07
8	- 52	0.068040	0.071620	0.069440	0.069402	0.073052	\$0.07
7	- 53	0.000000	0.068040	0.065970	0.000001	0.069401	\$0.07

Table of risk band rates by class/subclass

E4: Metal, transportation equipment and furniture manufacturing

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
83	+ 23	2.983800	and above	3.071520	5.191813	and above	\$5.34
82	+ 22	2.841710	2.983800	2.925260	4.944576	5.191812	\$5.09
81	+ 21	2.706390	2.841710	2.785960	4.709120	4.944575	\$4.85
80	+ 20	2.577510	2.706390	2.653300	4.484868	4.709119	\$4.62
79	+ 19	2.454770	2.577510	2.526950	4.271301	4.484867	\$4.40
78	+ 18	2.337880	2.454770	2.406620	4.067912	4.271300	\$4.19
77	+ 17	2.226550	2.337880	2.292020	3.874198	4.067911	\$3.99
76	+ 16	2.120520	2.226550	2.182870	3.689706	3.874197	\$3.80
75	+ 15	2.019540	2.120520	2.078930	3.514001	3.689705	\$3.62
74	+ 14	1.923370	2.019540	1.979930	3.346665	3.514000	\$3.45
73	+ 13	1.831780	1.923370	1.885650	3.187298	3.346664	\$3.28
72	+ 12	1.744550	1.831780	1.795860	3.035518	3.187297	\$3.12
71	+ 11	1.661480	1.744550	1.710340	2.890976	3.035517	\$2.98
70	+ 10	1.582360	1.661480	1.628890	2.753307	2.890975	\$2.83
69	+ 9	1.507010	1.582360	1.551330	2.622198	2.753306	\$2.70
68	+ 8	1.435250	1.507010	1.477460	2.497336	2.622197	\$2.57
67	+ 7	1.366900	1.435250	1.407100	2.378407	2.497335	\$2.45
66	+ 6	1.301810	1.366900	1.340100	2.265150	2.378406	\$2.33
65	+ 5	1.239820	1.301810	1.276280	2.157288	2.265149	\$2.22
64	+ 4	1.180780	1.239820	1.215510	2.054558	2.157287	\$2.11
63	+ 3	1.124550	1.180780	1.157630	1.956718	2.054557	\$2.01
62	+ 2	1.071000	1.124550	1.102500	1.863541	1.956717	\$1.92
61	+ 1	1.020000	1.071000	1.050000	1.774801	1.863540	\$1.83
60	Class rate's risk band	0.980000	1.020000	1.000000	1.705201	1.774800	\$1.74
59	- 1	0.931000	0.980000	0.950000	1.619941	1.705200	\$1.65
58	- 2	0.884450	0.931000	0.902500	1.538944	1.619940	\$1.57
57	- 3	0.840230	0.884450	0.857380	1.462001	1.538943	\$1.49
56	- 4	0.798220	0.840230	0.814510	1.388904	1.462000	\$1.42
55	- 5	0.758310	0.798220	0.773780	1.319460	1.388903	\$1.35
54	- 6	0.720390	0.758310	0.735090	1.253480	1.319459	\$1.28
53	- 7	0.684370	0.720390	0.698340	1.190805	1.253479	\$1.22
52	- 8	0.650150	0.684370	0.663420	1.131262	1.190804	\$1.15
51	- 9	0.617640	0.650150	0.630250	1.074695	1.131261	\$1.10
50	- 10	0.586760	0.617640	0.598740	1.020963	1.074694	\$1.04
49	- 11	0.557420	0.586760	0.568800	0.969912	1.020962	\$0.99
48	- 12	0.529550	0.557420	0.540360	0.921418	0.969911	\$0.94
47	- 13	0.503070	0.529550	0.513340	0.875343	0.921417	\$0.89
46	- 14	0.477920	0.503070	0.487670	0.831582	0.875342	\$0.85
45	- 15	0.454020	0.477920	0.463290	0.789996	0.831581	\$0.81
44	- 16	0.431320	0.454020	0.440130	0.750498	0.789995	\$0.77
43	- 17	0.409750	0.431320	0.418120	0.712966	0.750497	\$0.73
42	- 18	0.389260	0.409750	0.397210	0.677313	0.712965	\$0.69
41	- 19	0.369800	0.389260	0.377350	0.643453	0.677312	\$0.66
40	- 20	0.351310	0.369800	0.358490	0.611280	0.643452	\$0.62
39	- 21	0.333740	0.351310	0.340560	0.580709	0.611279	\$0.59
38	- 22	0.317050	0.333740	0.323530	0.551668	0.580708	\$0.56
37	- 23	0.301200	0.317050	0.307360	0.524089	0.551667	\$0.53
36	- 24	0.286140	0.301200	0.291990	0.497885	0.524088	\$0.51
35	- 25	0.271830	0.286140	0.277390	0.472985	0.497884	\$0.48
34	- 26	0.258240	0.271830	0.263520	0.449339	0.472984	\$0.46
33	- 27	0.245330	0.258240	0.250340	0.426875	0.449338	\$0.44
32	- 28	0.233060	0.245330	0.237830	0.405525	0.426874	\$0.41
31	- 29	0.221410	0.233060	0.225940	0.385254	0.405524	\$0.39
30	- 30	0.210340	0.221410	0.214640	0.365993	0.385253	\$0.37
29	- 31	0.199820	0.210340	0.203910	0.347688	0.365992	\$0.35
28	- 32	0.189830	0.199820	0.193710	0.330305	0.347687	\$0.34
27	- 33	0.180340	0.189830	0.184030	0.313793	0.330304	\$0.32
26	- 34	0.171320	0.180340	0.174820	0.298098	0.313792	\$0.30
25	- 35	0.162750	0.171320	0.166080	0.283186	0.298097	\$0.29
24	- 36	0.154610	0.162750	0.157780	0.269022	0.283185	\$0.27
23	- 37	0.146880	0.154610	0.149890	0.255572	0.269021	\$0.26
22	- 38	0.139540	0.146880	0.142400	0.242801	0.255571	\$0.25
21	- 39	0.132560	0.139540	0.135280	0.230655	0.242800	\$0.24

Table of risk band rates by class/subclass

E4: Metal, transportation equipment and furniture manufacturing

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
20	- 40	0.125930	0.132560	0.128510	0.219119	0.230654	\$0.22
19	- 41	0.119630	0.125930	0.122090	0.208157	0.219118	\$0.21
18	- 42	0.113650	0.119630	0.115980	0.197752	0.208156	\$0.20
17	- 43	0.107970	0.113650	0.110180	0.187869	0.197751	\$0.19
16	- 44	0.102570	0.107970	0.104670	0.178473	0.187868	\$0.18
15	- 45	0.097440	0.102570	0.099440	0.169547	0.178472	\$0.17
14	- 46	0.092570	0.097440	0.094470	0.161073	0.169546	\$0.16
13	- 47	0.087940	0.092570	0.089740	0.153017	0.161072	\$0.16
12	- 48	0.083540	0.087940	0.085260	0.145361	0.153016	\$0.15
11	- 49	0.079360	0.083540	0.080990	0.138087	0.145360	\$0.14
10	- 50	0.075390	0.079360	0.076940	0.131180	0.138086	\$0.13
9	- 51	0.071620	0.075390	0.073100	0.124620	0.131179	\$0.13
8	- 52	0.068040	0.071620	0.069440	0.118391	0.124619	\$0.12
7	- 53	0.064640	0.068040	0.065970	0.112475	0.118390	\$0.11
6	- 54	0.061410	0.064640	0.062670	0.106854	0.112474	\$0.11
5	- 55	0.058340	0.061410	0.059540	0.101513	0.106853	\$0.10
4	- 56	0.055420	0.058340	0.056560	0.096432	0.101512	\$0.10
3	- 57	0.052650	0.055420	0.053730	0.091612	0.096431	\$0.09
2	- 58	0.050020	0.052650	0.051050	0.087036	0.091611	\$0.09
1	- 59	0.047520	0.050020	0.048490	0.082686	0.087035	\$0.08
0	- 60	0.045140	0.047520	0.046070	0.078545	0.082685	\$0.08
-1	- 61	0.042880	0.045140	0.043770	0.074612	0.078544	\$0.08
-2	- 62	0.040740	0.042880	0.041580	0.070889	0.074611	\$0.07
-3	- 63	0.038700	0.040740	0.039500	0.067339	0.070888	\$0.07
-4	- 64	0.000000	0.038700	0.037520	0.000001	0.067338	\$0.07

Table of risk band rates by class/subclass

E5: Machinery, electrical equipment and miscellaneous manufacturing

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
83	+ 23	2.983800	and above	3.071520	3.610399	and above	\$3.72
82	+ 22	2.841710	2.983800	2.925260	3.438470	3.610398	\$3.54
81	+ 21	2.706390	2.841710	2.785960	3.274733	3.438469	\$3.37
80	+ 20	2.577510	2.706390	2.653300	3.118788	3.274732	\$3.21
79	+ 19	2.454770	2.577510	2.526950	2.970273	3.118787	\$3.06
78	+ 18	2.337880	2.454770	2.406620	2.828836	2.970272	\$2.91
77	+ 17	2.226550	2.337880	2.292020	2.694127	2.828835	\$2.77
76	+ 16	2.120520	2.226550	2.182870	2.565830	2.694126	\$2.64
75	+ 15	2.019540	2.120520	2.078930	2.443644	2.565829	\$2.52
74	+ 14	1.923370	2.019540	1.979930	2.327279	2.443643	\$2.40
73	+ 13	1.831780	1.923370	1.885650	2.216455	2.327278	\$2.28
72	+ 12	1.744550	1.831780	1.795860	2.110907	2.216454	\$2.17
71	+ 11	1.661480	1.744550	1.710340	2.010392	2.110906	\$2.07
70	+ 10	1.582360	1.661480	1.628890	1.914657	2.010391	\$1.97
69	+ 9	1.507010	1.582360	1.551330	1.823483	1.914656	\$1.88
68	+ 8	1.435250	1.507010	1.477460	1.736654	1.823482	\$1.79
67	+ 7	1.366900	1.435250	1.407100	1.653950	1.736653	\$1.70
66	+ 6	1.301810	1.366900	1.340100	1.575191	1.653949	\$1.62
65	+ 5	1.239820	1.301810	1.276280	1.500183	1.575190	\$1.54
64	+ 4	1.180780	1.239820	1.215510	1.428745	1.500182	\$1.47
63	+ 3	1.124550	1.180780	1.157630	1.360707	1.428744	\$1.40
62	+ 2	1.071000	1.124550	1.102500	1.295911	1.360706	\$1.33
61	+ 1	1.020000	1.071000	1.050000	1.234201	1.295910	\$1.27
60	Class rate's risk band	0.980000	1.020000	1.000000	1.185801	1.234200	\$1.21
59	- 1	0.931000	0.980000	0.950000	1.126511	1.185800	\$1.15
58	- 2	0.884450	0.931000	0.902500	1.070186	1.126510	\$1.09
57	- 3	0.840230	0.884450	0.857380	1.016679	1.070185	\$1.04
56	- 4	0.798220	0.840230	0.814510	0.965847	1.016678	\$0.99
55	- 5	0.758310	0.798220	0.773780	0.917556	0.965846	\$0.94
54	- 6	0.720390	0.758310	0.735090	0.871673	0.917555	\$0.89
53	- 7	0.684370	0.720390	0.698340	0.828089	0.871672	\$0.84
52	- 8	0.650150	0.684370	0.663420	0.786683	0.828088	\$0.80
51	- 9	0.617640	0.650150	0.630250	0.747345	0.786682	\$0.76
50	- 10	0.586760	0.617640	0.598740	0.709981	0.747344	\$0.72
49	- 11	0.557420	0.586760	0.568800	0.674479	0.709980	\$0.69
48	- 12	0.529550	0.557420	0.540360	0.640757	0.674478	\$0.65
47	- 13	0.503070	0.529550	0.513340	0.608716	0.640756	\$0.62
46	- 14	0.477920	0.503070	0.487670	0.578284	0.608715	\$0.59
45	- 15	0.454020	0.477920	0.463290	0.549365	0.578283	\$0.56
44	- 16	0.431320	0.454020	0.440130	0.521898	0.549364	\$0.53
43	- 17	0.409750	0.431320	0.418120	0.495799	0.521897	\$0.51
42	- 18	0.389260	0.409750	0.397210	0.471006	0.495798	\$0.48
41	- 19	0.369800	0.389260	0.377350	0.447459	0.471005	\$0.46
40	- 20	0.351310	0.369800	0.358490	0.425086	0.447458	\$0.43
39	- 21	0.333740	0.351310	0.340560	0.403826	0.425085	\$0.41
38	- 22	0.317050	0.333740	0.323530	0.383632	0.403825	\$0.39
37	- 23	0.301200	0.317050	0.307360	0.364453	0.383631	\$0.37
36	- 24	0.286140	0.301200	0.291990	0.346230	0.364452	\$0.35
35	- 25	0.271830	0.286140	0.277390	0.328915	0.346229	\$0.34
34	- 26	0.258240	0.271830	0.263520	0.312471	0.328914	\$0.32
33	- 27	0.245330	0.258240	0.250340	0.296850	0.312470	\$0.30
32	- 28	0.233060	0.245330	0.237830	0.282004	0.296849	\$0.29
31	- 29	0.221410	0.233060	0.225940	0.267907	0.282003	\$0.27
30	- 30	0.210340	0.221410	0.214640	0.254512	0.267906	\$0.26
29	- 31	0.199820	0.210340	0.203910	0.241783	0.254511	\$0.25
28	- 32	0.189830	0.199820	0.193710	0.229695	0.241782	\$0.23
27	- 33	0.180340	0.189830	0.184030	0.218212	0.229694	\$0.22
26	- 34	0.171320	0.180340	0.174820	0.207298	0.218211	\$0.21
25	- 35	0.162750	0.171320	0.166080	0.196929	0.207297	\$0.20
24	- 36	0.154610	0.162750	0.157780	0.187079	0.196928	\$0.19
23	- 37	0.146880	0.154610	0.149890	0.177726	0.187078	\$0.18
22	- 38	0.139540	0.146880	0.142400	0.168844	0.177725	\$0.17
21	- 39	0.132560	0.139540	0.135280	0.160399	0.168843	\$0.16

Table of risk band rates by class/subclass

E5: Machinery, electrical equipment and miscellaneous manufacturing

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
20	- 40	0.125930	0.132560	0.128510	0.152376	0.160398	\$0.16
19	- 41	0.119630	0.125930	0.122090	0.144753	0.152375	\$0.15
18	- 42	0.113650	0.119630	0.115980	0.137518	0.144752	\$0.14
17	- 43	0.107970	0.113650	0.110180	0.130645	0.137517	\$0.13
16	- 44	0.102570	0.107970	0.104670	0.124111	0.130644	\$0.13
15	- 45	0.097440	0.102570	0.099440	0.117903	0.124110	\$0.12
14	- 46	0.092570	0.097440	0.094470	0.112011	0.117902	\$0.11
13	- 47	0.087940	0.092570	0.089740	0.106408	0.112010	\$0.11
12	- 48	0.083540	0.087940	0.085260	0.101084	0.106407	\$0.10
11	- 49	0.079360	0.083540	0.080990	0.096027	0.101083	\$0.10
10	- 50	0.075390	0.079360	0.076940	0.091223	0.096026	\$0.09
9	- 51	0.071620	0.075390	0.073100	0.086661	0.091222	\$0.09
8	- 52	0.068040	0.071620	0.069440	0.082329	0.086660	\$0.08
7	- 53	0.064640	0.068040	0.065970	0.078215	0.082328	\$0.08
6	- 54	0.061410	0.064640	0.062670	0.074307	0.078214	\$0.08
5	- 55	0.058340	0.061410	0.059540	0.070592	0.074306	\$0.07
4	- 56	0.055420	0.058340	0.056560	0.067059	0.070591	\$0.07
3	- 57	0.000000	0.055420	0.053730	0.000001	0.067058	\$0.07

Table of risk band rates by class/subclass

E6: Computer and electronic manufacturing

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
83	+ 23	2.983800	and above	3.071520	0.924979	and above	\$0.95
82	+ 22	2.841710	2.983800	2.925260	0.880931	0.924978	\$0.91
81	+ 21	2.706390	2.841710	2.785960	0.838982	0.880930	\$0.86
80	+ 20	2.577510	2.706390	2.653300	0.799029	0.838981	\$0.82
79	+ 19	2.454770	2.577510	2.526950	0.760980	0.799028	\$0.78
78	+ 18	2.337880	2.454770	2.406620	0.724744	0.760979	\$0.75
77	+ 17	2.226550	2.337880	2.292020	0.690232	0.724743	\$0.71
76	+ 16	2.120520	2.226550	2.182870	0.657362	0.690231	\$0.68
75	+ 15	2.019540	2.120520	2.078930	0.626058	0.657361	\$0.64
74	+ 14	1.923370	2.019540	1.979930	0.596246	0.626057	\$0.61
73	+ 13	1.831780	1.923370	1.885650	0.567853	0.596245	\$0.58
72	+ 12	1.744550	1.831780	1.795860	0.540812	0.567852	\$0.56
71	+ 11	1.661480	1.744550	1.710340	0.515060	0.540811	\$0.53
70	+ 10	1.582360	1.661480	1.628890	0.490533	0.515059	\$0.50
69	+ 9	1.507010	1.582360	1.551330	0.467174	0.490532	\$0.48
68	+ 8	1.435250	1.507010	1.477460	0.444929	0.467173	\$0.46
67	+ 7	1.366900	1.435250	1.407100	0.423740	0.444928	\$0.44
66	+ 6	1.301810	1.366900	1.340100	0.403562	0.423739	\$0.42
65	+ 5	1.239820	1.301810	1.276280	0.384345	0.403561	\$0.40
64	+ 4	1.180780	1.239820	1.215510	0.366043	0.384344	\$0.38
63	+ 3	1.124550	1.180780	1.157630	0.348612	0.366042	\$0.36
62	+ 2	1.071000	1.124550	1.102500	0.332011	0.348611	\$0.34
61	+ 1	1.020000	1.071000	1.050000	0.316201	0.332010	\$0.33
60	Class rate's risk band	0.980000	1.020000	1.000000	0.303801	0.316200	\$0.31
59	- 1	0.931000	0.980000	0.950000	0.288611	0.303800	\$0.29
58	- 2	0.884450	0.931000	0.902500	0.274181	0.288610	\$0.28
57	- 3	0.840230	0.884450	0.857380	0.260472	0.274180	\$0.27
56	- 4	0.798220	0.840230	0.814510	0.247449	0.260471	\$0.25
55	- 5	0.758310	0.798220	0.773780	0.235077	0.247448	\$0.24
54	- 6	0.720390	0.758310	0.735090	0.223322	0.235076	\$0.23
53	- 7	0.684370	0.720390	0.698340	0.212156	0.223321	\$0.22
52	- 8	0.650150	0.684370	0.663420	0.201548	0.212155	\$0.21
51	- 9	0.617640	0.650150	0.630250	0.191469	0.201547	\$0.20
50	- 10	0.586760	0.617640	0.598740	0.181897	0.191468	\$0.19
49	- 11	0.557420	0.586760	0.568800	0.172801	0.181896	\$0.18
48	- 12	0.529550	0.557420	0.540360	0.164162	0.172800	\$0.17
47	- 13	0.503070	0.529550	0.513340	0.155953	0.164161	\$0.16
46	- 14	0.477920	0.503070	0.487670	0.148156	0.155952	\$0.15
45	- 15	0.454020	0.477920	0.463290	0.140747	0.148155	\$0.14
44	- 16	0.431320	0.454020	0.440130	0.133710	0.140746	\$0.14
43	- 17	0.409750	0.431320	0.418120	0.127024	0.133709	\$0.13
42	- 18	0.389260	0.409750	0.397210	0.120672	0.127023	\$0.12
41	- 19	0.369800	0.389260	0.377350	0.114639	0.120671	\$0.12
40	- 20	0.351310	0.369800	0.358490	0.108907	0.114638	\$0.11
39	- 21	0.333740	0.351310	0.340560	0.103460	0.108906	\$0.11
38	- 22	0.317050	0.333740	0.323530	0.098287	0.103459	\$0.10
37	- 23	0.301200	0.317050	0.307360	0.093373	0.098286	\$0.10
36	- 24	0.286140	0.301200	0.291990	0.088704	0.093372	\$0.09
35	- 25	0.271830	0.286140	0.277390	0.084268	0.088703	\$0.09
34	- 26	0.258240	0.271830	0.263520	0.080055	0.084267	\$0.08
33	- 27	0.245330	0.258240	0.250340	0.076053	0.080054	\$0.08
32	- 28	0.233060	0.245330	0.237830	0.072250	0.076052	\$0.07
31	- 29	0.221410	0.233060	0.225940	0.068638	0.072249	\$0.07
30	- 30	0.000000	0.221410	0.214640	0.000001	0.068637	\$0.07

Table of risk band rates by class/subclass

F1: Rail, water, truck transportation and postal service

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
83	+ 23	2.983800	and above	3.071520	10.174759	and above	\$10.47
82	+ 22	2.841710	2.983800	2.925260	9.690232	10.174758	\$9.98
81	+ 21	2.706390	2.841710	2.785960	9.228791	9.690231	\$9.50
80	+ 20	2.577510	2.706390	2.653300	8.789310	9.228790	\$9.05
79	+ 19	2.454770	2.577510	2.526950	8.370767	8.789309	\$8.62
78	+ 18	2.337880	2.454770	2.406620	7.972172	8.370766	\$8.21
77	+ 17	2.226550	2.337880	2.292020	7.592537	7.972171	\$7.82
76	+ 16	2.120520	2.226550	2.182870	7.230974	7.592536	\$7.44
75	+ 15	2.019540	2.120520	2.078930	6.886632	7.230973	\$7.09
74	+ 14	1.923370	2.019540	1.979930	6.558693	6.886631	\$6.75
73	+ 13	1.831780	1.923370	1.885650	6.246371	6.558692	\$6.43
72	+ 12	1.744550	1.831780	1.795860	5.948917	6.246370	\$6.12
71	+ 11	1.661480	1.744550	1.710340	5.665648	5.948916	\$5.83
70	+ 10	1.582360	1.661480	1.628890	5.395849	5.665647	\$5.55
69	+ 9	1.507010	1.582360	1.551330	5.138905	5.395848	\$5.29
68	+ 8	1.435250	1.507010	1.477460	4.894204	5.138904	\$5.04
67	+ 7	1.366900	1.435250	1.407100	4.661130	4.894203	\$4.80
66	+ 6	1.301810	1.366900	1.340100	4.439173	4.661129	\$4.57
65	+ 5	1.239820	1.301810	1.276280	4.227787	4.439172	\$4.35
64	+ 4	1.180780	1.239820	1.215510	4.026461	4.227786	\$4.14
63	+ 3	1.124550	1.180780	1.157630	3.834717	4.026460	\$3.95
62	+ 2	1.071000	1.124550	1.102500	3.652111	3.834716	\$3.76
61	+ 1	1.020000	1.071000	1.050000	3.478201	3.652110	\$3.58
60	Class rate's risk band	0.980000	1.020000	1.000000	3.341801	3.478200	\$3.41
59	- 1	0.931000	0.980000	0.950000	3.174711	3.341800	\$3.24
58	- 2	0.884450	0.931000	0.902500	3.015976	3.174710	\$3.08
57	- 3	0.840230	0.884450	0.857380	2.865185	3.015975	\$2.92
56	- 4	0.798220	0.840230	0.814510	2.721931	2.865184	\$2.78
55	- 5	0.758310	0.798220	0.773780	2.585838	2.721930	\$2.64
54	- 6	0.720390	0.758310	0.735090	2.456531	2.585837	\$2.51
53	- 7	0.684370	0.720390	0.698340	2.333703	2.456530	\$2.38
52	- 8	0.650150	0.684370	0.663420	2.217013	2.333702	\$2.26
51	- 9	0.617640	0.650150	0.630250	2.106153	2.217012	\$2.15
50	- 10	0.586760	0.617640	0.598740	2.000853	2.106152	\$2.04
49	- 11	0.557420	0.586760	0.568800	1.900803	2.000852	\$1.94
48	- 12	0.529550	0.557420	0.540360	1.805767	1.900802	\$1.84
47	- 13	0.503070	0.529550	0.513340	1.715470	1.805766	\$1.75
46	- 14	0.477920	0.503070	0.487670	1.629708	1.715469	\$1.66
45	- 15	0.454020	0.477920	0.463290	1.548209	1.629707	\$1.58
44	- 16	0.431320	0.454020	0.440130	1.470802	1.548208	\$1.50
43	- 17	0.409750	0.431320	0.418120	1.397249	1.470801	\$1.43
42	- 18	0.389260	0.409750	0.397210	1.327378	1.397248	\$1.35
41	- 19	0.369800	0.389260	0.377350	1.261019	1.327377	\$1.29
40	- 20	0.351310	0.369800	0.358490	1.197968	1.261018	\$1.22
39	- 21	0.333740	0.351310	0.340560	1.138054	1.197967	\$1.16
38	- 22	0.317050	0.333740	0.323530	1.081142	1.138053	\$1.10
37	- 23	0.301200	0.317050	0.307360	1.027093	1.081141	\$1.05
36	- 24	0.286140	0.301200	0.291990	0.975738	1.027092	\$1.00
35	- 25	0.271830	0.286140	0.277390	0.926941	0.975737	\$0.95
34	- 26	0.258240	0.271830	0.263520	0.880599	0.926940	\$0.90
33	- 27	0.245330	0.258240	0.250340	0.836576	0.880598	\$0.85
32	- 28	0.233060	0.245330	0.237830	0.794736	0.836575	\$0.81
31	- 29	0.221410	0.233060	0.225940	0.755009	0.794735	\$0.77
30	- 30	0.210340	0.221410	0.214640	0.717260	0.755008	\$0.73
29	- 31	0.199820	0.210340	0.203910	0.681387	0.717259	\$0.70
28	- 32	0.189830	0.199820	0.193710	0.647321	0.681386	\$0.66
27	- 33	0.180340	0.189830	0.184030	0.614960	0.647320	\$0.63
26	- 34	0.171320	0.180340	0.174820	0.584202	0.614959	\$0.60
25	- 35	0.162750	0.171320	0.166080	0.554979	0.584201	\$0.57
24	- 36	0.154610	0.162750	0.157780	0.527221	0.554978	\$0.54
23	- 37	0.146880	0.154610	0.149890	0.500862	0.527220	\$0.51
22	- 38	0.139540	0.146880	0.142400	0.475832	0.500861	\$0.49
21	- 39	0.132560	0.139540	0.135280	0.452031	0.475831	\$0.46

Table of risk band rates by class/subclass

F1: Rail, water, truck transportation and postal service

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
20	- 40	0.125930	0.132560	0.128510	0.429422	0.452030	\$0.44
19	- 41	0.119630	0.125930	0.122090	0.407939	0.429421	\$0.42
18	- 42	0.113650	0.119630	0.115980	0.387548	0.407938	\$0.40
17	- 43	0.107970	0.113650	0.110180	0.368179	0.387547	\$0.38
16	- 44	0.102570	0.107970	0.104670	0.349765	0.368178	\$0.36
15	- 45	0.097440	0.102570	0.099440	0.332271	0.349764	\$0.34
14	- 46	0.092570	0.097440	0.094470	0.315665	0.332270	\$0.32
13	- 47	0.087940	0.092570	0.089740	0.299876	0.315664	\$0.31
12	- 48	0.083540	0.087940	0.085260	0.284872	0.299875	\$0.29
11	- 49	0.079360	0.083540	0.080990	0.270619	0.284871	\$0.28
10	- 50	0.075390	0.079360	0.076940	0.257081	0.270618	\$0.26
9	- 51	0.071620	0.075390	0.073100	0.244225	0.257080	\$0.25
8	- 52	0.068040	0.071620	0.069440	0.232017	0.244224	\$0.24
7	- 53	0.064640	0.068040	0.065970	0.220423	0.232016	\$0.22
6	- 54	0.061410	0.064640	0.062670	0.209409	0.220422	\$0.21
5	- 55	0.058340	0.061410	0.059540	0.198940	0.209408	\$0.20
4	- 56	0.055420	0.058340	0.056560	0.188983	0.198939	\$0.19
3	- 57	0.052650	0.055420	0.053730	0.179538	0.188982	\$0.18
2	- 58	0.050020	0.052650	0.051050	0.170569	0.179537	\$0.17
1	- 59	0.047520	0.050020	0.048490	0.162044	0.170568	\$0.17
0	- 60	0.045140	0.047520	0.046070	0.153928	0.162043	\$0.16
-1	- 61	0.042880	0.045140	0.043770	0.146222	0.153927	\$0.15
-2	- 62	0.040740	0.042880	0.041580	0.138924	0.146221	\$0.14
-3	- 63	0.038700	0.040740	0.039500	0.131968	0.138923	\$0.13
-4	- 64	0.036770	0.038700	0.037520	0.125387	0.131967	\$0.13
-5	- 65	0.034930	0.036770	0.035650	0.119112	0.125386	\$0.12
-6	- 66	0.033180	0.034930	0.033870	0.113145	0.119111	\$0.12
-7	- 67	0.031520	0.033180	0.032170	0.107484	0.113144	\$0.11
-8	- 68	0.029940	0.031520	0.030560	0.102096	0.107483	\$0.10
-9	- 69	0.028440	0.029940	0.029040	0.096981	0.102095	\$0.10
-10	- 70	0.027020	0.028440	0.027580	0.092139	0.096980	\$0.09
-11	- 71	0.025670	0.027020	0.026200	0.087536	0.092138	\$0.09
-12	- 72	0.024390	0.025670	0.024890	0.083171	0.087535	\$0.08
-13	- 73	0.023170	0.024390	0.023650	0.079011	0.083170	\$0.08
-14	- 74	0.022010	0.023170	0.022470	0.075055	0.079010	\$0.08
-15	- 75	0.020910	0.022010	0.021340	0.071304	0.075054	\$0.07
-16	- 76	0.019860	0.020910	0.020280	0.067724	0.071303	\$0.07
-17	- 77	0.000000	0.019860	0.019260	0.000001	0.067723	\$0.07

Table of risk band rates by class/subclass

F2: Air, transit, ground passenger, recreational and pipeline transportation, courier services and warehousing

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
83	+ 23	2.983800	and above	3.071520	4.266835	and above	\$4.39
82	+ 22	2.841710	2.983800	2.925260	4.063646	4.266834	\$4.18
81	+ 21	2.706390	2.841710	2.785960	3.870139	4.063645	\$3.98
80	+ 20	2.577510	2.706390	2.653300	3.685840	3.870138	\$3.79
79	+ 19	2.454770	2.577510	2.526950	3.510322	3.685839	\$3.61
78	+ 18	2.337880	2.454770	2.406620	3.343169	3.510321	\$3.44
77	+ 17	2.226550	2.337880	2.292020	3.183968	3.343168	\$3.28
76	+ 16	2.120520	2.226550	2.182870	3.032345	3.183967	\$3.12
75	+ 15	2.019540	2.120520	2.078930	2.887943	3.032344	\$2.97
74	+ 14	1.923370	2.019540	1.979930	2.750420	2.887942	\$2.83
73	+ 13	1.831780	1.923370	1.885650	2.619446	2.750419	\$2.70
72	+ 12	1.744550	1.831780	1.795860	2.494708	2.619445	\$2.57
71	+ 11	1.661480	1.744550	1.710340	2.375917	2.494707	\$2.45
70	+ 10	1.582360	1.661480	1.628890	2.262776	2.375916	\$2.33
69	+ 9	1.507010	1.582360	1.551330	2.155025	2.262775	\$2.22
68	+ 8	1.435250	1.507010	1.477460	2.052409	2.155024	\$2.11
67	+ 7	1.366900	1.435250	1.407100	1.954668	2.052408	\$2.01
66	+ 6	1.301810	1.366900	1.340100	1.861589	1.954667	\$1.92
65	+ 5	1.239820	1.301810	1.276280	1.772944	1.861588	\$1.83
64	+ 4	1.180780	1.239820	1.215510	1.688516	1.772943	\$1.74
63	+ 3	1.124550	1.180780	1.157630	1.608108	1.688515	\$1.66
62	+ 2	1.071000	1.124550	1.102500	1.531531	1.608107	\$1.58
61	+ 1	1.020000	1.071000	1.050000	1.458601	1.531530	\$1.50
60	Class rate's risk band	0.980000	1.020000	1.000000	1.401401	1.458600	\$1.43
59	- 1	0.931000	0.980000	0.950000	1.331331	1.401400	\$1.36
58	- 2	0.884450	0.931000	0.902500	1.264765	1.331330	\$1.29
57	- 3	0.840230	0.884450	0.857380	1.201530	1.264764	\$1.23
56	- 4	0.798220	0.840230	0.814510	1.141456	1.201529	\$1.16
55	- 5	0.758310	0.798220	0.773780	1.084384	1.141455	\$1.11
54	- 6	0.720390	0.758310	0.735090	1.030159	1.084383	\$1.05
53	- 7	0.684370	0.720390	0.698340	0.978650	1.030158	\$1.00
52	- 8	0.650150	0.684370	0.663420	0.929716	0.978649	\$0.95
51	- 9	0.617640	0.650150	0.630250	0.883226	0.929715	\$0.90
50	- 10	0.586760	0.617640	0.598740	0.839068	0.883225	\$0.86
49	- 11	0.557420	0.586760	0.568800	0.797112	0.839067	\$0.81
48	- 12	0.529550	0.557420	0.540360	0.757258	0.797111	\$0.77
47	- 13	0.503070	0.529550	0.513340	0.719391	0.757257	\$0.73
46	- 14	0.477920	0.503070	0.487670	0.683427	0.719390	\$0.70
45	- 15	0.454020	0.477920	0.463290	0.649250	0.683426	\$0.66
44	- 16	0.431320	0.454020	0.440130	0.616789	0.649249	\$0.63
43	- 17	0.409750	0.431320	0.418120	0.585944	0.616788	\$0.60
42	- 18	0.389260	0.409750	0.397210	0.556643	0.585943	\$0.57
41	- 19	0.369800	0.389260	0.377350	0.528815	0.556642	\$0.54
40	- 20	0.351310	0.369800	0.358490	0.502374	0.528814	\$0.51
39	- 21	0.333740	0.351310	0.340560	0.477249	0.502373	\$0.49
38	- 22	0.317050	0.333740	0.323530	0.453383	0.477248	\$0.46
37	- 23	0.301200	0.317050	0.307360	0.430717	0.453382	\$0.44
36	- 24	0.286140	0.301200	0.291990	0.409181	0.430716	\$0.42
35	- 25	0.271830	0.286140	0.277390	0.388718	0.409180	\$0.40
34	- 26	0.258240	0.271830	0.263520	0.369284	0.388717	\$0.38
33	- 27	0.245330	0.258240	0.250340	0.350823	0.369283	\$0.36
32	- 28	0.233060	0.245330	0.237830	0.333277	0.350822	\$0.34
31	- 29	0.221410	0.233060	0.225940	0.316617	0.333276	\$0.32
30	- 30	0.210340	0.221410	0.214640	0.300787	0.316616	\$0.31
29	- 31	0.199820	0.210340	0.203910	0.285744	0.300786	\$0.29
28	- 32	0.189830	0.199820	0.193710	0.271458	0.285743	\$0.28
27	- 33	0.180340	0.189830	0.184030	0.257887	0.271457	\$0.26
26	- 34	0.171320	0.180340	0.174820	0.244989	0.257886	\$0.25
25	- 35	0.162750	0.171320	0.166080	0.232734	0.244988	\$0.24
24	- 36	0.154610	0.162750	0.157780	0.221093	0.232733	\$0.23
23	- 37	0.146880	0.154610	0.149890	0.210039	0.221092	\$0.21
22	- 38	0.139540	0.146880	0.142400	0.199543	0.210038	\$0.20
21	- 39	0.132560	0.139540	0.135280	0.189562	0.199542	\$0.19

Table of risk band rates by class/subclass

F2: Air, transit, ground passenger, recreational and pipeline transportation, courier services and warehousing

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
20	- 40	0.125930	0.132560	0.128510	0.180081	0.189561	\$0.18
19	- 41	0.119630	0.125930	0.122090	0.171072	0.180080	\$0.17
18	- 42	0.113650	0.119630	0.115980	0.162521	0.171071	\$0.17
17	- 43	0.107970	0.113650	0.110180	0.154398	0.162520	\$0.16
16	- 44	0.102570	0.107970	0.104670	0.146676	0.154397	\$0.15
15	- 45	0.097440	0.102570	0.099440	0.139340	0.146675	\$0.14
14	- 46	0.092570	0.097440	0.094470	0.132376	0.139339	\$0.14
13	- 47	0.087940	0.092570	0.089740	0.125755	0.132375	\$0.13
12	- 48	0.083540	0.087940	0.085260	0.119463	0.125754	\$0.12
11	- 49	0.079360	0.083540	0.080990	0.113486	0.119462	\$0.12
10	- 50	0.075390	0.079360	0.076940	0.107809	0.113485	\$0.11
9	- 51	0.071620	0.075390	0.073100	0.102418	0.107808	\$0.10
8	- 52	0.068040	0.071620	0.069440	0.097298	0.102417	\$0.10
7	- 53	0.064640	0.068040	0.065970	0.092436	0.097297	\$0.09
6	- 54	0.061410	0.064640	0.062670	0.087817	0.092435	\$0.09
5	- 55	0.058340	0.061410	0.059540	0.083427	0.087816	\$0.09
4	- 56	0.055420	0.058340	0.056560	0.079252	0.083426	\$0.08
3	- 57	0.052650	0.055420	0.053730	0.075291	0.079251	\$0.08
2	- 58	0.050020	0.052650	0.051050	0.071530	0.075290	\$0.07
1	- 59	0.047520	0.050020	0.048490	0.067955	0.071529	\$0.07
0	- 60	0.000000	0.047520	0.046070	0.000001	0.067954	\$0.07

Table of risk band rates by class/subclass

G1: Residential building construction

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
83	+ 23	2.983800	and above	3.071520	6.504685	and above	\$6.70
82	+ 22	2.841710	2.983800	2.925260	6.194929	6.504684	\$6.38
81	+ 21	2.706390	2.841710	2.785960	5.899931	6.194928	\$6.07
80	+ 20	2.577510	2.706390	2.653300	5.618973	5.899930	\$5.78
79	+ 19	2.454770	2.577510	2.526950	5.351400	5.618972	\$5.51
78	+ 18	2.337880	2.454770	2.406620	5.096579	5.351399	\$5.25
77	+ 17	2.226550	2.337880	2.292020	4.853880	5.096578	\$5.00
76	+ 16	2.120520	2.226550	2.182870	4.622735	4.853879	\$4.76
75	+ 15	2.019540	2.120520	2.078930	4.402598	4.622734	\$4.53
74	+ 14	1.923370	2.019540	1.979930	4.192948	4.402597	\$4.32
73	+ 13	1.831780	1.923370	1.885650	3.993281	4.192947	\$4.11
72	+ 12	1.744550	1.831780	1.795860	3.803120	3.993280	\$3.91
71	+ 11	1.661480	1.744550	1.710340	3.622027	3.803119	\$3.73
70	+ 10	1.582360	1.661480	1.628890	3.449546	3.622026	\$3.55
69	+ 9	1.507010	1.582360	1.551330	3.285283	3.449545	\$3.38
68	+ 8	1.435250	1.507010	1.477460	3.128846	3.285282	\$3.22
67	+ 7	1.366900	1.435250	1.407100	2.979843	3.128845	\$3.07
66	+ 6	1.301810	1.366900	1.340100	2.837947	2.979842	\$2.92
65	+ 5	1.239820	1.301810	1.276280	2.702809	2.837946	\$2.78
64	+ 4	1.180780	1.239820	1.215510	2.574101	2.702808	\$2.65
63	+ 3	1.124550	1.180780	1.157630	2.451520	2.574100	\$2.52
62	+ 2	1.071000	1.124550	1.102500	2.334781	2.451519	\$2.40
61	+ 1	1.020000	1.071000	1.050000	2.223601	2.334780	\$2.29
60	Class rate's risk band	0.980000	1.020000	1.000000	2.136401	2.223600	\$2.18
59	- 1	0.931000	0.980000	0.950000	2.029581	2.136400	\$2.07
58	- 2	0.884450	0.931000	0.902500	1.928102	2.029580	\$1.97
57	- 3	0.840230	0.884450	0.857380	1.831702	1.928101	\$1.87
56	- 4	0.798220	0.840230	0.814510	1.740121	1.831701	\$1.78
55	- 5	0.758310	0.798220	0.773780	1.653117	1.740120	\$1.69
54	- 6	0.720390	0.758310	0.735090	1.570451	1.653116	\$1.60
53	- 7	0.684370	0.720390	0.698340	1.491928	1.570450	\$1.52
52	- 8	0.650150	0.684370	0.663420	1.417328	1.491927	\$1.45
51	- 9	0.617640	0.650150	0.630250	1.346456	1.417327	\$1.37
50	- 10	0.586760	0.617640	0.598740	1.279138	1.346455	\$1.31
49	- 11	0.557420	0.586760	0.568800	1.215177	1.279137	\$1.24
48	- 12	0.529550	0.557420	0.540360	1.154420	1.215176	\$1.18
47	- 13	0.503070	0.529550	0.513340	1.096694	1.154419	\$1.12
46	- 14	0.477920	0.503070	0.487670	1.041867	1.096693	\$1.06
45	- 15	0.454020	0.477920	0.463290	0.989765	1.041866	\$1.01
44	- 16	0.431320	0.454020	0.440130	0.940279	0.989764	\$0.96
43	- 17	0.409750	0.431320	0.418120	0.893256	0.940278	\$0.91
42	- 18	0.389260	0.409750	0.397210	0.848588	0.893255	\$0.87
41	- 19	0.369800	0.389260	0.377350	0.806165	0.848587	\$0.82
40	- 20	0.351310	0.369800	0.358490	0.765857	0.806164	\$0.78
39	- 21	0.333740	0.351310	0.340560	0.727554	0.765856	\$0.74
38	- 22	0.317050	0.333740	0.323530	0.691170	0.727553	\$0.71
37	- 23	0.301200	0.317050	0.307360	0.656617	0.691169	\$0.67
36	- 24	0.286140	0.301200	0.291990	0.623786	0.656616	\$0.64
35	- 25	0.271830	0.286140	0.277390	0.592590	0.623785	\$0.60
34	- 26	0.258240	0.271830	0.263520	0.562964	0.592589	\$0.57
33	- 27	0.245330	0.258240	0.250340	0.534820	0.562963	\$0.55
32	- 28	0.233060	0.245330	0.237830	0.508072	0.534819	\$0.52
31	- 29	0.221410	0.233060	0.225940	0.482675	0.508071	\$0.49
30	- 30	0.210340	0.221410	0.214640	0.458542	0.482674	\$0.47
29	- 31	0.199820	0.210340	0.203910	0.435609	0.458541	\$0.44
28	- 32	0.189830	0.199820	0.193710	0.413830	0.435608	\$0.42
27	- 33	0.180340	0.189830	0.184030	0.393142	0.413829	\$0.40
26	- 34	0.171320	0.180340	0.174820	0.373479	0.393141	\$0.38
25	- 35	0.162750	0.171320	0.166080	0.354796	0.373478	\$0.36
24	- 36	0.154610	0.162750	0.157780	0.337051	0.354795	\$0.34
23	- 37	0.146880	0.154610	0.149890	0.320199	0.337050	\$0.33
22	- 38	0.139540	0.146880	0.142400	0.304198	0.320198	\$0.31
21	- 39	0.132560	0.139540	0.135280	0.288982	0.304197	\$0.29

Table of risk band rates by class/subclass

G1: Residential building construction

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
20	- 40	0.125930	0.132560	0.128510	0.274528	0.288981	\$0.28
19	- 41	0.119630	0.125930	0.122090	0.260794	0.274527	\$0.27
18	- 42	0.113650	0.119630	0.115980	0.247758	0.260793	\$0.25
17	- 43	0.107970	0.113650	0.110180	0.235376	0.247757	\$0.24
16	- 44	0.102570	0.107970	0.104670	0.223604	0.235375	\$0.23
15	- 45	0.097440	0.102570	0.099440	0.212420	0.223603	\$0.22
14	- 46	0.092570	0.097440	0.094470	0.201804	0.212419	\$0.21
13	- 47	0.087940	0.092570	0.089740	0.191710	0.201803	\$0.20
12	- 48	0.083540	0.087940	0.085260	0.182118	0.191709	\$0.19
11	- 49	0.079360	0.083540	0.080990	0.173006	0.182117	\$0.18
10	- 50	0.075390	0.079360	0.076940	0.164351	0.173005	\$0.17
9	- 51	0.071620	0.075390	0.073100	0.156133	0.164350	\$0.16
8	- 52	0.068040	0.071620	0.069440	0.148328	0.156132	\$0.15
7	- 53	0.064640	0.068040	0.065970	0.140916	0.148327	\$0.14
6	- 54	0.061410	0.064640	0.062670	0.133875	0.140915	\$0.14
5	- 55	0.058340	0.061410	0.059540	0.127182	0.133874	\$0.13
4	- 56	0.055420	0.058340	0.056560	0.120817	0.127181	\$0.12
3	- 57	0.052650	0.055420	0.053730	0.114778	0.120816	\$0.12
2	- 58	0.050020	0.052650	0.051050	0.109045	0.114777	\$0.11
1	- 59	0.047520	0.050020	0.048490	0.103595	0.109044	\$0.11
0	- 60	0.045140	0.047520	0.046070	0.098406	0.103594	\$0.10
-1	- 61	0.042880	0.045140	0.043770	0.093479	0.098405	\$0.10
-2	- 62	0.040740	0.042880	0.041580	0.088814	0.093478	\$0.09
-3	- 63	0.038700	0.040740	0.039500	0.084367	0.088813	\$0.09
-4	- 64	0.036770	0.038700	0.037520	0.080160	0.084366	\$0.08
-5	- 65	0.034930	0.036770	0.035650	0.076148	0.080159	\$0.08
-6	- 66	0.033180	0.034930	0.033870	0.072333	0.076147	\$0.07
-7	- 67	0.031520	0.033180	0.032170	0.068715	0.072332	\$0.07
-8	- 68	0.000000	0.031520	0.030560	0.000001	0.068714	\$0.07

Table of risk band rates by class/subclass

G2: Infrastructure construction

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
83	+ 23	2.983800	and above	3.071520	5.132137	and above	\$5.28
82	+ 22	2.841710	2.983800	2.925260	4.887742	5.132136	\$5.03
81	+ 21	2.706390	2.841710	2.785960	4.654992	4.887741	\$4.79
80	+ 20	2.577510	2.706390	2.653300	4.433318	4.654991	\$4.56
79	+ 19	2.454770	2.577510	2.526950	4.222205	4.433317	\$4.35
78	+ 18	2.337880	2.454770	2.406620	4.021155	4.222204	\$4.14
77	+ 17	2.226550	2.337880	2.292020	3.829667	4.021154	\$3.94
76	+ 16	2.120520	2.226550	2.182870	3.647295	3.829666	\$3.75
75	+ 15	2.019540	2.120520	2.078930	3.473610	3.647294	\$3.58
74	+ 14	1.923370	2.019540	1.979930	3.308197	3.473609	\$3.41
73	+ 13	1.831780	1.923370	1.885650	3.150663	3.308196	\$3.24
72	+ 12	1.744550	1.831780	1.795860	3.000627	3.150662	\$3.09
71	+ 11	1.661480	1.744550	1.710340	2.857747	3.000626	\$2.94
70	+ 10	1.582360	1.661480	1.628890	2.721660	2.857746	\$2.80
69	+ 9	1.507010	1.582360	1.551330	2.592058	2.721659	\$2.67
68	+ 8	1.435250	1.507010	1.477460	2.468631	2.592057	\$2.54
67	+ 7	1.366900	1.435250	1.407100	2.351069	2.468630	\$2.42
66	+ 6	1.301810	1.366900	1.340100	2.239114	2.351068	\$2.30
65	+ 5	1.239820	1.301810	1.276280	2.132491	2.239113	\$2.20
64	+ 4	1.180780	1.239820	1.215510	2.030943	2.132490	\$2.09
63	+ 3	1.124550	1.180780	1.157630	1.934227	2.030942	\$1.99
62	+ 2	1.071000	1.124550	1.102500	1.842121	1.934226	\$1.90
61	+ 1	1.020000	1.071000	1.050000	1.754401	1.842120	\$1.81
60	Class rate's risk band	0.980000	1.020000	1.000000	1.685601	1.754400	\$1.72
59	- 1	0.931000	0.980000	0.950000	1.601321	1.685600	\$1.63
58	- 2	0.884450	0.931000	0.902500	1.521255	1.601320	\$1.55
57	- 3	0.840230	0.884450	0.857380	1.445197	1.521254	\$1.47
56	- 4	0.798220	0.840230	0.814510	1.372939	1.445196	\$1.40
55	- 5	0.758310	0.798220	0.773780	1.304294	1.372938	\$1.33
54	- 6	0.720390	0.758310	0.735090	1.239072	1.304293	\$1.26
53	- 7	0.684370	0.720390	0.698340	1.177117	1.239071	\$1.20
52	- 8	0.650150	0.684370	0.663420	1.118259	1.177116	\$1.14
51	- 9	0.617640	0.650150	0.630250	1.062342	1.118258	\$1.08
50	- 10	0.586760	0.617640	0.598740	1.009228	1.062341	\$1.03
49	- 11	0.557420	0.586760	0.568800	0.958763	1.009227	\$0.98
48	- 12	0.529550	0.557420	0.540360	0.910827	0.958762	\$0.93
47	- 13	0.503070	0.529550	0.513340	0.865281	0.910826	\$0.88
46	- 14	0.477920	0.503070	0.487670	0.822023	0.865280	\$0.84
45	- 15	0.454020	0.477920	0.463290	0.780915	0.822022	\$0.80
44	- 16	0.431320	0.454020	0.440130	0.741871	0.780914	\$0.76
43	- 17	0.409750	0.431320	0.418120	0.704771	0.741870	\$0.72
42	- 18	0.389260	0.409750	0.397210	0.669528	0.704770	\$0.68
41	- 19	0.369800	0.389260	0.377350	0.636057	0.669527	\$0.65
40	- 20	0.351310	0.369800	0.358490	0.604254	0.636056	\$0.62
39	- 21	0.333740	0.351310	0.340560	0.574034	0.604253	\$0.59
38	- 22	0.317050	0.333740	0.323530	0.545327	0.574033	\$0.56
37	- 23	0.301200	0.317050	0.307360	0.518065	0.545326	\$0.53
36	- 24	0.286140	0.301200	0.291990	0.492162	0.518064	\$0.50
35	- 25	0.271830	0.286140	0.277390	0.467549	0.492161	\$0.48
34	- 26	0.258240	0.271830	0.263520	0.444174	0.467548	\$0.45
33	- 27	0.245330	0.258240	0.250340	0.421969	0.444173	\$0.43
32	- 28	0.233060	0.245330	0.237830	0.400864	0.421968	\$0.41
31	- 29	0.221410	0.233060	0.225940	0.380826	0.400863	\$0.39
30	- 30	0.210340	0.221410	0.214640	0.361786	0.380825	\$0.37
29	- 31	0.199820	0.210340	0.203910	0.343691	0.361785	\$0.35
28	- 32	0.189830	0.199820	0.193710	0.326509	0.343690	\$0.33
27	- 33	0.180340	0.189830	0.184030	0.310186	0.326508	\$0.32
26	- 34	0.171320	0.180340	0.174820	0.294671	0.310185	\$0.30
25	- 35	0.162750	0.171320	0.166080	0.279931	0.294670	\$0.29
24	- 36	0.154610	0.162750	0.157780	0.265930	0.279930	\$0.27
23	- 37	0.146880	0.154610	0.149890	0.252635	0.265929	\$0.26
22	- 38	0.139540	0.146880	0.142400	0.240010	0.252634	\$0.24
21	- 39	0.132560	0.139540	0.135280	0.228004	0.240009	\$0.23

Table of risk band rates by class/subclass

G2: Infrastructure construction

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
20	- 40	0.125930	0.132560	0.128510	0.216601	0.228003	\$0.22
19	- 41	0.119630	0.125930	0.122090	0.205765	0.216600	\$0.21
18	- 42	0.113650	0.119630	0.115980	0.195479	0.205764	\$0.20
17	- 43	0.107970	0.113650	0.110180	0.185709	0.195478	\$0.19
16	- 44	0.102570	0.107970	0.104670	0.176421	0.185708	\$0.18
15	- 45	0.097440	0.102570	0.099440	0.167598	0.176420	\$0.17
14	- 46	0.092570	0.097440	0.094470	0.159221	0.167597	\$0.16
13	- 47	0.087940	0.092570	0.089740	0.151258	0.159220	\$0.15
12	- 48	0.083540	0.087940	0.085260	0.143690	0.151257	\$0.15
11	- 49	0.079360	0.083540	0.080990	0.136500	0.143689	\$0.14
10	- 50	0.075390	0.079360	0.076940	0.129672	0.136499	\$0.13
9	- 51	0.071620	0.075390	0.073100	0.123187	0.129671	\$0.13
8	- 52	0.068040	0.071620	0.069440	0.117030	0.123186	\$0.12
7	- 53	0.064640	0.068040	0.065970	0.111182	0.117029	\$0.11
6	- 54	0.061410	0.064640	0.062670	0.105626	0.111181	\$0.11
5	- 55	0.058340	0.061410	0.059540	0.100346	0.105625	\$0.10
4	- 56	0.055420	0.058340	0.056560	0.095323	0.100345	\$0.10
3	- 57	0.052650	0.055420	0.053730	0.090559	0.095322	\$0.09
2	- 58	0.050020	0.052650	0.051050	0.086035	0.090558	\$0.09
1	- 59	0.047520	0.050020	0.048490	0.081735	0.086034	\$0.08
0	- 60	0.045140	0.047520	0.046070	0.077642	0.081734	\$0.08
-1	- 61	0.042880	0.045140	0.043770	0.073755	0.077641	\$0.08
-2	- 62	0.040740	0.042880	0.041580	0.070074	0.073754	\$0.07
-3	- 63	0.000000	0.040740	0.039500	0.000001	0.070073	\$0.07

Table of risk band rates by class/subclass

G3: Foundation, structure and building exterior construction

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
83	+ 23	2.983800	and above	3.071520	10.592491	and above	\$10.90
82	+ 22	2.841710	2.983800	2.925260	10.088072	10.592490	\$10.38
81	+ 21	2.706390	2.841710	2.785960	9.607686	10.088071	\$9.89
80	+ 20	2.577510	2.706390	2.653300	9.150162	9.607685	\$9.42
79	+ 19	2.454770	2.577510	2.526950	8.714435	9.150161	\$8.97
78	+ 18	2.337880	2.454770	2.406620	8.299475	8.714434	\$8.54
77	+ 17	2.226550	2.337880	2.292020	7.904254	8.299474	\$8.14
76	+ 16	2.120520	2.226550	2.182870	7.527847	7.904253	\$7.75
75	+ 15	2.019540	2.120520	2.078930	7.169368	7.527846	\$7.38
74	+ 14	1.923370	2.019540	1.979930	6.827965	7.169367	\$7.03
73	+ 13	1.831780	1.923370	1.885650	6.502820	6.827964	\$6.69
72	+ 12	1.744550	1.831780	1.795860	6.193154	6.502819	\$6.38
71	+ 11	1.661480	1.744550	1.710340	5.898255	6.193153	\$6.07
70	+ 10	1.582360	1.661480	1.628890	5.617379	5.898254	\$5.78
69	+ 9	1.507010	1.582360	1.551330	5.349887	5.617378	\$5.51
68	+ 8	1.435250	1.507010	1.477460	5.095139	5.349886	\$5.24
67	+ 7	1.366900	1.435250	1.407100	4.852496	5.095138	\$5.00
66	+ 6	1.301810	1.366900	1.340100	4.621427	4.852495	\$4.76
65	+ 5	1.239820	1.301810	1.276280	4.401362	4.621426	\$4.53
64	+ 4	1.180780	1.239820	1.215510	4.191770	4.401361	\$4.32
63	+ 3	1.124550	1.180780	1.157630	3.992154	4.191769	\$4.11
62	+ 2	1.071000	1.124550	1.102500	3.802051	3.992153	\$3.91
61	+ 1	1.020000	1.071000	1.050000	3.621001	3.802050	\$3.73
60	Class rate's risk band	0.980000	1.020000	1.000000	3.479001	3.621000	\$3.55
59	- 1	0.931000	0.980000	0.950000	3.305051	3.479000	\$3.37
58	- 2	0.884450	0.931000	0.902500	3.139799	3.305050	\$3.20
57	- 3	0.840230	0.884450	0.857380	2.982818	3.139798	\$3.04
56	- 4	0.798220	0.840230	0.814510	2.833682	2.982817	\$2.89
55	- 5	0.758310	0.798220	0.773780	2.692002	2.833681	\$2.75
54	- 6	0.720390	0.758310	0.735090	2.557386	2.692001	\$2.61
53	- 7	0.684370	0.720390	0.698340	2.429515	2.557385	\$2.48
52	- 8	0.650150	0.684370	0.663420	2.308034	2.429514	\$2.36
51	- 9	0.617640	0.650150	0.630250	2.192623	2.308033	\$2.24
50	- 10	0.586760	0.617640	0.598740	2.082999	2.192622	\$2.13
49	- 11	0.557420	0.586760	0.568800	1.978842	2.082998	\$2.02
48	- 12	0.529550	0.557420	0.540360	1.879904	1.978841	\$1.92
47	- 13	0.503070	0.529550	0.513340	1.785900	1.879903	\$1.82
46	- 14	0.477920	0.503070	0.487670	1.696617	1.785899	\$1.73
45	- 15	0.454020	0.477920	0.463290	1.611772	1.696616	\$1.64
44	- 16	0.431320	0.454020	0.440130	1.531187	1.611771	\$1.56
43	- 17	0.409750	0.431320	0.418120	1.454614	1.531186	\$1.48
42	- 18	0.389260	0.409750	0.397210	1.381874	1.454613	\$1.41
41	- 19	0.369800	0.389260	0.377350	1.312791	1.381873	\$1.34
40	- 20	0.351310	0.369800	0.358490	1.247152	1.312790	\$1.27
39	- 21	0.333740	0.351310	0.340560	1.184778	1.247151	\$1.21
38	- 22	0.317050	0.333740	0.323530	1.125529	1.184777	\$1.15
37	- 23	0.301200	0.317050	0.307360	1.069261	1.125528	\$1.09
36	- 24	0.286140	0.301200	0.291990	1.015798	1.069260	\$1.04
35	- 25	0.271830	0.286140	0.277390	0.964998	1.015797	\$0.98
34	- 26	0.258240	0.271830	0.263520	0.916753	0.964997	\$0.94
33	- 27	0.245330	0.258240	0.250340	0.870923	0.916752	\$0.89
32	- 28	0.233060	0.245330	0.237830	0.827364	0.870922	\$0.84
31	- 29	0.221410	0.233060	0.225940	0.786007	0.827363	\$0.80
30	- 30	0.210340	0.221410	0.214640	0.746708	0.786006	\$0.76
29	- 31	0.199820	0.210340	0.203910	0.709362	0.746707	\$0.72
28	- 32	0.189830	0.199820	0.193710	0.673898	0.709361	\$0.69
27	- 33	0.180340	0.189830	0.184030	0.640208	0.673897	\$0.65
26	- 34	0.171320	0.180340	0.174820	0.608187	0.640207	\$0.62
25	- 35	0.162750	0.171320	0.166080	0.577764	0.608186	\$0.59
24	- 36	0.154610	0.162750	0.157780	0.548867	0.577763	\$0.56
23	- 37	0.146880	0.154610	0.149890	0.521425	0.548866	\$0.53
22	- 38	0.139540	0.146880	0.142400	0.495368	0.521424	\$0.51
21	- 39	0.132560	0.139540	0.135280	0.470589	0.495367	\$0.48

Table of risk band rates by class/subclass

G3: Foundation, structure and building exterior construction

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
20	- 40	0.125930	0.132560	0.128510	0.447053	0.470588	\$0.46
19	- 41	0.119630	0.125930	0.122090	0.424688	0.447052	\$0.43
18	- 42	0.113650	0.119630	0.115980	0.403459	0.424687	\$0.41
17	- 43	0.107970	0.113650	0.110180	0.383295	0.403458	\$0.39
16	- 44	0.102570	0.107970	0.104670	0.364125	0.383294	\$0.37
15	- 45	0.097440	0.102570	0.099440	0.345913	0.364124	\$0.35
14	- 46	0.092570	0.097440	0.094470	0.328625	0.345912	\$0.34
13	- 47	0.087940	0.092570	0.089740	0.312188	0.328624	\$0.32
12	- 48	0.083540	0.087940	0.085260	0.296568	0.312187	\$0.30
11	- 49	0.079360	0.083540	0.080990	0.281729	0.296567	\$0.29
10	- 50	0.075390	0.079360	0.076940	0.267636	0.281728	\$0.27
9	- 51	0.071620	0.075390	0.073100	0.254252	0.267635	\$0.26
8	- 52	0.068040	0.071620	0.069440	0.241543	0.254251	\$0.25
7	- 53	0.064640	0.068040	0.065970	0.229473	0.241542	\$0.23
6	- 54	0.061410	0.064640	0.062670	0.218007	0.229472	\$0.22
5	- 55	0.058340	0.061410	0.059540	0.207108	0.218006	\$0.21
4	- 56	0.055420	0.058340	0.056560	0.196742	0.207107	\$0.20
3	- 57	0.052650	0.055420	0.053730	0.186909	0.196741	\$0.19
2	- 58	0.050020	0.052650	0.051050	0.177572	0.186908	\$0.18
1	- 59	0.047520	0.050020	0.048490	0.168697	0.177571	\$0.17
0	- 60	0.045140	0.047520	0.046070	0.160248	0.168696	\$0.16
-1	- 61	0.042880	0.045140	0.043770	0.152225	0.160247	\$0.16
-2	- 62	0.040740	0.042880	0.041580	0.144628	0.152224	\$0.15
-3	- 63	0.038700	0.040740	0.039500	0.137386	0.144627	\$0.14
-4	- 64	0.036770	0.038700	0.037520	0.130535	0.137385	\$0.13
-5	- 65	0.034930	0.036770	0.035650	0.124003	0.130534	\$0.13
-6	- 66	0.033180	0.034930	0.033870	0.117790	0.124002	\$0.12
-7	- 67	0.031520	0.033180	0.032170	0.111897	0.117789	\$0.11
-8	- 68	0.029940	0.031520	0.030560	0.106288	0.111896	\$0.11
-9	- 69	0.028440	0.029940	0.029040	0.100963	0.106287	\$0.10
-10	- 70	0.027020	0.028440	0.027580	0.095922	0.100962	\$0.10
-11	- 71	0.025670	0.027020	0.026200	0.091130	0.095921	\$0.09
-12	- 72	0.024390	0.025670	0.024890	0.086586	0.091129	\$0.09
-13	- 73	0.023170	0.024390	0.023650	0.082255	0.086585	\$0.08
-14	- 74	0.022010	0.023170	0.022470	0.078137	0.082254	\$0.08
-15	- 75	0.020910	0.022010	0.021340	0.074232	0.078136	\$0.08
-16	- 76	0.019860	0.020910	0.020280	0.070504	0.074231	\$0.07
-17	- 77	0.000000	0.019860	0.019260	0.000001	0.070503	\$0.07

Table of risk band rates by class/subclass

G4: Building equipment construction

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
83	+ 23	2.983800	and above	3.071520	4.595053	and above	\$4.73
82	+ 22	2.841710	2.983800	2.925260	4.376234	4.595052	\$4.50
81	+ 21	2.706390	2.841710	2.785960	4.167842	4.376233	\$4.29
80	+ 20	2.577510	2.706390	2.653300	3.969366	4.167841	\$4.09
79	+ 19	2.454770	2.577510	2.526950	3.780347	3.969365	\$3.89
78	+ 18	2.337880	2.454770	2.406620	3.600336	3.780346	\$3.71
77	+ 17	2.226550	2.337880	2.292020	3.428888	3.600335	\$3.53
76	+ 16	2.120520	2.226550	2.182870	3.265602	3.428887	\$3.36
75	+ 15	2.019540	2.120520	2.078930	3.110093	3.265601	\$3.20
74	+ 14	1.923370	2.019540	1.979930	2.961991	3.110092	\$3.05
73	+ 13	1.831780	1.923370	1.885650	2.820942	2.961990	\$2.90
72	+ 12	1.744550	1.831780	1.795860	2.686608	2.820941	\$2.77
71	+ 11	1.661480	1.744550	1.710340	2.558680	2.686607	\$2.63
70	+ 10	1.582360	1.661480	1.628890	2.436835	2.558679	\$2.51
69	+ 9	1.507010	1.582360	1.551330	2.320796	2.436834	\$2.39
68	+ 8	1.435250	1.507010	1.477460	2.210286	2.320795	\$2.28
67	+ 7	1.366900	1.435250	1.407100	2.105027	2.210285	\$2.17
66	+ 6	1.301810	1.366900	1.340100	2.004788	2.105026	\$2.06
65	+ 5	1.239820	1.301810	1.276280	1.909324	2.004787	\$1.97
64	+ 4	1.180780	1.239820	1.215510	1.818402	1.909323	\$1.87
63	+ 3	1.124550	1.180780	1.157630	1.731808	1.818401	\$1.78
62	+ 2	1.071000	1.124550	1.102500	1.649341	1.731807	\$1.70
61	+ 1	1.020000	1.071000	1.050000	1.570801	1.649340	\$1.62
60	Class rate's risk band	0.980000	1.020000	1.000000	1.509201	1.570800	\$1.54
59	- 1	0.931000	0.980000	0.950000	1.433741	1.509200	\$1.46
58	- 2	0.884450	0.931000	0.902500	1.362054	1.433740	\$1.39
57	- 3	0.840230	0.884450	0.857380	1.293955	1.362053	\$1.32
56	- 4	0.798220	0.840230	0.814510	1.229260	1.293954	\$1.25
55	- 5	0.758310	0.798220	0.773780	1.167798	1.229259	\$1.19
54	- 6	0.720390	0.758310	0.735090	1.109402	1.167797	\$1.13
53	- 7	0.684370	0.720390	0.698340	1.053931	1.109401	\$1.08
52	- 8	0.650150	0.684370	0.663420	1.001232	1.053930	\$1.02
51	- 9	0.617640	0.650150	0.630250	0.951167	1.001231	\$0.97
50	- 10	0.586760	0.617640	0.598740	0.903611	0.951166	\$0.92
49	- 11	0.557420	0.586760	0.568800	0.858428	0.903610	\$0.88
48	- 12	0.529550	0.557420	0.540360	0.815508	0.858427	\$0.83
47	- 13	0.503070	0.529550	0.513340	0.774729	0.815507	\$0.79
46	- 14	0.477920	0.503070	0.487670	0.735998	0.774728	\$0.75
45	- 15	0.454020	0.477920	0.463290	0.699192	0.735997	\$0.71
44	- 16	0.431320	0.454020	0.440130	0.664234	0.699191	\$0.68
43	- 17	0.409750	0.431320	0.418120	0.631016	0.664233	\$0.64
42	- 18	0.389260	0.409750	0.397210	0.599461	0.631015	\$0.61
41	- 19	0.369800	0.389260	0.377350	0.569493	0.599460	\$0.58
40	- 20	0.351310	0.369800	0.358490	0.541018	0.569492	\$0.55
39	- 21	0.333740	0.351310	0.340560	0.513961	0.541017	\$0.52
38	- 22	0.317050	0.333740	0.323530	0.488258	0.513960	\$0.50
37	- 23	0.301200	0.317050	0.307360	0.463849	0.488257	\$0.47
36	- 24	0.286140	0.301200	0.291990	0.440657	0.463848	\$0.45
35	- 25	0.271830	0.286140	0.277390	0.418619	0.440656	\$0.43
34	- 26	0.258240	0.271830	0.263520	0.397691	0.418618	\$0.41
33	- 27	0.245330	0.258240	0.250340	0.377809	0.397690	\$0.39
32	- 28	0.233060	0.245330	0.237830	0.358913	0.377808	\$0.37
31	- 29	0.221410	0.233060	0.225940	0.340972	0.358912	\$0.35
30	- 30	0.210340	0.221410	0.214640	0.323925	0.340971	\$0.33
29	- 31	0.199820	0.210340	0.203910	0.307724	0.323924	\$0.31
28	- 32	0.189830	0.199820	0.193710	0.292339	0.307723	\$0.30
27	- 33	0.180340	0.189830	0.184030	0.277725	0.292338	\$0.28
26	- 34	0.171320	0.180340	0.174820	0.263834	0.277724	\$0.27
25	- 35	0.162750	0.171320	0.166080	0.250636	0.263833	\$0.26
24	- 36	0.154610	0.162750	0.157780	0.238100	0.250635	\$0.24
23	- 37	0.146880	0.154610	0.149890	0.226196	0.238099	\$0.23
22	- 38	0.139540	0.146880	0.142400	0.214893	0.226195	\$0.22
21	- 39	0.132560	0.139540	0.135280	0.204143	0.214892	\$0.21

Table of risk band rates by class/subclass

G4: Building equipment construction

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
20	- 40	0.125930	0.132560	0.128510	0.193933	0.204142	\$0.20
19	- 41	0.119630	0.125930	0.122090	0.184231	0.193932	\$0.19
18	- 42	0.113650	0.119630	0.115980	0.175022	0.184230	\$0.18
17	- 43	0.107970	0.113650	0.110180	0.166275	0.175021	\$0.17
16	- 44	0.102570	0.107970	0.104670	0.157959	0.166274	\$0.16
15	- 45	0.097440	0.102570	0.099440	0.150059	0.157958	\$0.15
14	- 46	0.092570	0.097440	0.094470	0.142559	0.150058	\$0.15
13	- 47	0.087940	0.092570	0.089740	0.135429	0.142558	\$0.14
12	- 48	0.083540	0.087940	0.085260	0.128653	0.135428	\$0.13
11	- 49	0.079360	0.083540	0.080990	0.122215	0.128652	\$0.12
10	- 50	0.075390	0.079360	0.076940	0.116102	0.122214	\$0.12
9	- 51	0.071620	0.075390	0.073100	0.110296	0.116101	\$0.11
8	- 52	0.068040	0.071620	0.069440	0.104783	0.110295	\$0.11
7	- 53	0.064640	0.068040	0.065970	0.099547	0.104782	\$0.10
6	- 54	0.061410	0.064640	0.062670	0.094572	0.099546	\$0.10
5	- 55	0.058340	0.061410	0.059540	0.089845	0.094571	\$0.09
4	- 56	0.055420	0.058340	0.056560	0.085348	0.089844	\$0.09
3	- 57	0.052650	0.055420	0.053730	0.081082	0.085347	\$0.08
2	- 58	0.050020	0.052650	0.051050	0.077032	0.081081	\$0.08
1	- 59	0.047520	0.050020	0.048490	0.073182	0.077031	\$0.07
0	- 60	0.045140	0.047520	0.046070	0.069517	0.073181	\$0.07
-1	- 61	0.000000	0.045140	0.043770	0.000001	0.069516	\$0.07

Table of risk band rates by class/subclass

G5: Specialty trades construction

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
83	+ 23	2.983800	and above	3.071520	6.415171	and above	\$6.60
82	+ 22	2.841710	2.983800	2.925260	6.109678	6.415170	\$6.29
81	+ 21	2.706390	2.841710	2.785960	5.818740	6.109677	\$5.99
80	+ 20	2.577510	2.706390	2.653300	5.541648	5.818739	\$5.70
79	+ 19	2.454770	2.577510	2.526950	5.277757	5.541647	\$5.43
78	+ 18	2.337880	2.454770	2.406620	5.026443	5.277756	\$5.17
77	+ 17	2.226550	2.337880	2.292020	4.787084	5.026442	\$4.93
76	+ 16	2.120520	2.226550	2.182870	4.559119	4.787083	\$4.69
75	+ 15	2.019540	2.120520	2.078930	4.342012	4.559118	\$4.47
74	+ 14	1.923370	2.019540	1.979930	4.135247	4.342011	\$4.26
73	+ 13	1.831780	1.923370	1.885650	3.938328	4.135246	\$4.05
72	+ 12	1.744550	1.831780	1.795860	3.750784	3.938327	\$3.86
71	+ 11	1.661480	1.744550	1.710340	3.572183	3.750783	\$3.68
70	+ 10	1.582360	1.661480	1.628890	3.402075	3.572182	\$3.50
69	+ 9	1.507010	1.582360	1.551330	3.240073	3.402074	\$3.34
68	+ 8	1.435250	1.507010	1.477460	3.085789	3.240072	\$3.18
67	+ 7	1.366900	1.435250	1.407100	2.938836	3.085788	\$3.03
66	+ 6	1.301810	1.366900	1.340100	2.798893	2.938835	\$2.88
65	+ 5	1.239820	1.301810	1.276280	2.665614	2.798892	\$2.74
64	+ 4	1.180780	1.239820	1.215510	2.538678	2.665613	\$2.61
63	+ 3	1.124550	1.180780	1.157630	2.417784	2.538677	\$2.49
62	+ 2	1.071000	1.124550	1.102500	2.302651	2.417783	\$2.37
61	+ 1	1.020000	1.071000	1.050000	2.193001	2.302650	\$2.26
60	Class rate's risk band	0.980000	1.020000	1.000000	2.107001	2.193000	\$2.15
59	- 1	0.931000	0.980000	0.950000	2.001651	2.107000	\$2.04
58	- 2	0.884450	0.931000	0.902500	1.901569	2.001650	\$1.94
57	- 3	0.840230	0.884450	0.857380	1.806496	1.901568	\$1.84
56	- 4	0.798220	0.840230	0.814510	1.716174	1.806495	\$1.75
55	- 5	0.758310	0.798220	0.773780	1.630368	1.716173	\$1.66
54	- 6	0.720390	0.758310	0.735090	1.548840	1.630367	\$1.58
53	- 7	0.684370	0.720390	0.698340	1.471397	1.548839	\$1.50
52	- 8	0.650150	0.684370	0.663420	1.397824	1.471396	\$1.43
51	- 9	0.617640	0.650150	0.630250	1.327927	1.397823	\$1.36
50	- 10	0.586760	0.617640	0.598740	1.261535	1.327926	\$1.29
49	- 11	0.557420	0.586760	0.568800	1.198454	1.261534	\$1.22
48	- 12	0.529550	0.557420	0.540360	1.138534	1.198453	\$1.16
47	- 13	0.503070	0.529550	0.513340	1.081602	1.138533	\$1.10
46	- 14	0.477920	0.503070	0.487670	1.027529	1.081601	\$1.05
45	- 15	0.454020	0.477920	0.463290	0.976144	1.027528	\$1.00
44	- 16	0.431320	0.454020	0.440130	0.927339	0.976143	\$0.95
43	- 17	0.409750	0.431320	0.418120	0.880964	0.927338	\$0.90
42	- 18	0.389260	0.409750	0.397210	0.836910	0.880963	\$0.85
41	- 19	0.369800	0.389260	0.377350	0.795071	0.836909	\$0.81
40	- 20	0.351310	0.369800	0.358490	0.755318	0.795070	\$0.77
39	- 21	0.333740	0.351310	0.340560	0.717542	0.755317	\$0.73
38	- 22	0.317050	0.333740	0.323530	0.681659	0.717541	\$0.70
37	- 23	0.301200	0.317050	0.307360	0.647581	0.681658	\$0.66
36	- 24	0.286140	0.301200	0.291990	0.615202	0.647580	\$0.63
35	- 25	0.271830	0.286140	0.277390	0.584436	0.615201	\$0.60
34	- 26	0.258240	0.271830	0.263520	0.555217	0.584435	\$0.57
33	- 27	0.245330	0.258240	0.250340	0.527461	0.555216	\$0.54
32	- 28	0.233060	0.245330	0.237830	0.501080	0.527460	\$0.51
31	- 29	0.221410	0.233060	0.225940	0.476033	0.501079	\$0.49
30	- 30	0.210340	0.221410	0.214640	0.452232	0.476032	\$0.46
29	- 31	0.199820	0.210340	0.203910	0.429614	0.452231	\$0.44
28	- 32	0.189830	0.199820	0.193710	0.408136	0.429613	\$0.42
27	- 33	0.180340	0.189830	0.184030	0.387732	0.408135	\$0.40
26	- 34	0.171320	0.180340	0.174820	0.368339	0.387731	\$0.38
25	- 35	0.162750	0.171320	0.166080	0.349914	0.368338	\$0.36
24	- 36	0.154610	0.162750	0.157780	0.332413	0.349913	\$0.34
23	- 37	0.146880	0.154610	0.149890	0.315793	0.332412	\$0.32
22	- 38	0.139540	0.146880	0.142400	0.300012	0.315792	\$0.31
21	- 39	0.132560	0.139540	0.135280	0.285005	0.300011	\$0.29

Table of risk band rates by class/subclass

G5: Specialty trades construction

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
20	- 40	0.125930	0.132560	0.128510	0.270751	0.285004	\$0.28
19	- 41	0.119630	0.125930	0.122090	0.257206	0.270750	\$0.26
18	- 42	0.113650	0.119630	0.115980	0.244349	0.257205	\$0.25
17	- 43	0.107970	0.113650	0.110180	0.232137	0.244348	\$0.24
16	- 44	0.102570	0.107970	0.104670	0.220527	0.232136	\$0.23
15	- 45	0.097440	0.102570	0.099440	0.209497	0.220526	\$0.21
14	- 46	0.092570	0.097440	0.094470	0.199027	0.209496	\$0.20
13	- 47	0.087940	0.092570	0.089740	0.189072	0.199026	\$0.19
12	- 48	0.083540	0.087940	0.085260	0.179612	0.189071	\$0.18
11	- 49	0.079360	0.083540	0.080990	0.170625	0.179611	\$0.17
10	- 50	0.075390	0.079360	0.076940	0.162090	0.170624	\$0.17
9	- 51	0.071620	0.075390	0.073100	0.153984	0.162089	\$0.16
8	- 52	0.068040	0.071620	0.069440	0.146287	0.153983	\$0.15
7	- 53	0.064640	0.068040	0.065970	0.138977	0.146286	\$0.14
6	- 54	0.061410	0.064640	0.062670	0.132033	0.138976	\$0.13
5	- 55	0.058340	0.061410	0.059540	0.125432	0.132032	\$0.13
4	- 56	0.055420	0.058340	0.056560	0.119154	0.125431	\$0.12
3	- 57	0.052650	0.055420	0.053730	0.113199	0.119153	\$0.12
2	- 58	0.050020	0.052650	0.051050	0.107544	0.113198	\$0.11
1	- 59	0.047520	0.050020	0.048490	0.102169	0.107543	\$0.10
0	- 60	0.045140	0.047520	0.046070	0.097052	0.102168	\$0.10
-1	- 61	0.042880	0.045140	0.043770	0.092193	0.097051	\$0.09
-2	- 62	0.040740	0.042880	0.041580	0.087592	0.092192	\$0.09
-3	- 63	0.038700	0.040740	0.039500	0.083206	0.087591	\$0.08
-4	- 64	0.036770	0.038700	0.037520	0.079057	0.083205	\$0.08
-5	- 65	0.034930	0.036770	0.035650	0.075101	0.079056	\$0.08
-6	- 66	0.033180	0.034930	0.033870	0.071338	0.075100	\$0.07
-7	- 67	0.031520	0.033180	0.032170	0.067769	0.071337	\$0.07
-8	- 68	0.000000	0.031520	0.030560	0.000001	0.067768	\$0.07

Table of risk band rates by class/subclass

G6: Non-residential building construction

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
83	+ 23	2.983800	and above	3.071520	4.803919	and above	\$4.95
82	+ 22	2.841710	2.983800	2.925260	4.575154	4.803918	\$4.71
81	+ 21	2.706390	2.841710	2.785960	4.357289	4.575153	\$4.49
80	+ 20	2.577510	2.706390	2.653300	4.149792	4.357288	\$4.27
79	+ 19	2.454770	2.577510	2.526950	3.952181	4.149791	\$4.07
78	+ 18	2.337880	2.454770	2.406620	3.763988	3.952180	\$3.87
77	+ 17	2.226550	2.337880	2.292020	3.584747	3.763987	\$3.69
76	+ 16	2.120520	2.226550	2.182870	3.414038	3.584746	\$3.51
75	+ 15	2.019540	2.120520	2.078930	3.251460	3.414037	\$3.35
74	+ 14	1.923370	2.019540	1.979930	3.096627	3.251459	\$3.19
73	+ 13	1.831780	1.923370	1.885650	2.949167	3.096626	\$3.04
72	+ 12	1.744550	1.831780	1.795860	2.808727	2.949166	\$2.89
71	+ 11	1.661480	1.744550	1.710340	2.674984	2.808726	\$2.75
70	+ 10	1.582360	1.661480	1.628890	2.547601	2.674983	\$2.62
69	+ 9	1.507010	1.582360	1.551330	2.426287	2.547600	\$2.50
68	+ 8	1.435250	1.507010	1.477460	2.310754	2.426286	\$2.38
67	+ 7	1.366900	1.435250	1.407100	2.200710	2.310753	\$2.27
66	+ 6	1.301810	1.366900	1.340100	2.095915	2.200709	\$2.16
65	+ 5	1.239820	1.301810	1.276280	1.996111	2.095914	\$2.05
64	+ 4	1.180780	1.239820	1.215510	1.901057	1.996110	\$1.96
63	+ 3	1.124550	1.180780	1.157630	1.810527	1.901056	\$1.86
62	+ 2	1.071000	1.124550	1.102500	1.724311	1.810526	\$1.78
61	+ 1	1.020000	1.071000	1.050000	1.642201	1.724310	\$1.69
60	Class rate's risk band	0.980000	1.020000	1.000000	1.577801	1.642200	\$1.61
59	- 1	0.931000	0.980000	0.950000	1.498911	1.577800	\$1.53
58	- 2	0.884450	0.931000	0.902500	1.423966	1.498910	\$1.45
57	- 3	0.840230	0.884450	0.857380	1.352771	1.423965	\$1.38
56	- 4	0.798220	0.840230	0.814510	1.285135	1.352770	\$1.31
55	- 5	0.758310	0.798220	0.773780	1.220880	1.285134	\$1.25
54	- 6	0.720390	0.758310	0.735090	1.159829	1.220879	\$1.18
53	- 7	0.684370	0.720390	0.698340	1.101837	1.159828	\$1.12
52	- 8	0.650150	0.684370	0.663420	1.046743	1.101836	\$1.07
51	- 9	0.617640	0.650150	0.630250	0.994401	1.046742	\$1.01
50	- 10	0.586760	0.617640	0.598740	0.944685	0.994400	\$0.96
49	- 11	0.557420	0.586760	0.568800	0.897447	0.944684	\$0.92
48	- 12	0.529550	0.557420	0.540360	0.852577	0.897446	\$0.87
47	- 13	0.503070	0.529550	0.513340	0.809944	0.852576	\$0.83
46	- 14	0.477920	0.503070	0.487670	0.769452	0.809943	\$0.79
45	- 15	0.454020	0.477920	0.463290	0.730973	0.769451	\$0.75
44	- 16	0.431320	0.454020	0.440130	0.694426	0.730972	\$0.71
43	- 17	0.409750	0.431320	0.418120	0.659699	0.694425	\$0.67
42	- 18	0.389260	0.409750	0.397210	0.626710	0.659698	\$0.64
41	- 19	0.369800	0.389260	0.377350	0.595379	0.626709	\$0.61
40	- 20	0.351310	0.369800	0.358490	0.565610	0.595378	\$0.58
39	- 21	0.333740	0.351310	0.340560	0.537322	0.565609	\$0.55
38	- 22	0.317050	0.333740	0.323530	0.510452	0.537321	\$0.52
37	- 23	0.301200	0.317050	0.307360	0.484933	0.510451	\$0.49
36	- 24	0.286140	0.301200	0.291990	0.460686	0.484932	\$0.47
35	- 25	0.271830	0.286140	0.277390	0.437647	0.460685	\$0.45
34	- 26	0.258240	0.271830	0.263520	0.415767	0.437646	\$0.42
33	- 27	0.245330	0.258240	0.250340	0.394982	0.415766	\$0.40
32	- 28	0.233060	0.245330	0.237830	0.375228	0.394981	\$0.38
31	- 29	0.221410	0.233060	0.225940	0.356471	0.375227	\$0.36
30	- 30	0.210340	0.221410	0.214640	0.338648	0.356470	\$0.35
29	- 31	0.199820	0.210340	0.203910	0.321711	0.338647	\$0.33
28	- 32	0.189830	0.199820	0.193710	0.305627	0.321710	\$0.31
27	- 33	0.180340	0.189830	0.184030	0.290348	0.305626	\$0.30
26	- 34	0.171320	0.180340	0.174820	0.275826	0.290347	\$0.28
25	- 35	0.162750	0.171320	0.166080	0.262029	0.275825	\$0.27
24	- 36	0.154610	0.162750	0.157780	0.248923	0.262028	\$0.25
23	- 37	0.146880	0.154610	0.149890	0.236478	0.248922	\$0.24
22	- 38	0.139540	0.146880	0.142400	0.224660	0.236477	\$0.23
21	- 39	0.132560	0.139540	0.135280	0.213423	0.224659	\$0.22

Table of risk band rates by class/subclass

G6: Non-residential building construction

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
20	- 40	0.125930	0.132560	0.128510	0.202748	0.213422	\$0.21
19	- 41	0.119630	0.125930	0.122090	0.192605	0.202747	\$0.20
18	- 42	0.113650	0.119630	0.115980	0.182978	0.192604	\$0.19
17	- 43	0.107970	0.113650	0.110180	0.173833	0.182977	\$0.18
16	- 44	0.102570	0.107970	0.104670	0.165139	0.173832	\$0.17
15	- 45	0.097440	0.102570	0.099440	0.156879	0.165138	\$0.16
14	- 46	0.092570	0.097440	0.094470	0.149039	0.156878	\$0.15
13	- 47	0.087940	0.092570	0.089740	0.141584	0.149038	\$0.14
12	- 48	0.083540	0.087940	0.085260	0.134500	0.141583	\$0.14
11	- 49	0.079360	0.083540	0.080990	0.127771	0.134499	\$0.13
10	- 50	0.075390	0.079360	0.076940	0.121379	0.127770	\$0.12
9	- 51	0.071620	0.075390	0.073100	0.115309	0.121378	\$0.12
8	- 52	0.068040	0.071620	0.069440	0.109545	0.115308	\$0.11
7	- 53	0.064640	0.068040	0.065970	0.104071	0.109544	\$0.11
6	- 54	0.061410	0.064640	0.062670	0.098871	0.104070	\$0.10
5	- 55	0.058340	0.061410	0.059540	0.093928	0.098870	\$0.10
4	- 56	0.055420	0.058340	0.056560	0.089227	0.093927	\$0.09
3	- 57	0.052650	0.055420	0.053730	0.084768	0.089226	\$0.09
2	- 58	0.050020	0.052650	0.051050	0.080533	0.084767	\$0.08
1	- 59	0.047520	0.050020	0.048490	0.076508	0.080532	\$0.08
0	- 60	0.045140	0.047520	0.046070	0.072676	0.076507	\$0.07
-1	- 61	0.042880	0.045140	0.043770	0.069038	0.072675	\$0.07
-2	- 62	0.000000	0.042880	0.041580	0.000001	0.069037	\$0.07

Table of risk band rates by class/subclass

H1: Petroleum, food, motor vehicle and miscellaneous wholesale

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
83	+ 23	2.983800	and above	3.071520	4.535377	and above	\$4.67
82	+ 22	2.841710	2.983800	2.925260	4.319400	4.535376	\$4.45
81	+ 21	2.706390	2.841710	2.785960	4.113714	4.319399	\$4.23
80	+ 20	2.577510	2.706390	2.653300	3.917816	4.113713	\$4.03
79	+ 19	2.454770	2.577510	2.526950	3.731251	3.917815	\$3.84
78	+ 18	2.337880	2.454770	2.406620	3.553579	3.731250	\$3.66
77	+ 17	2.226550	2.337880	2.292020	3.384357	3.553578	\$3.48
76	+ 16	2.120520	2.226550	2.182870	3.223191	3.384356	\$3.32
75	+ 15	2.019540	2.120520	2.078930	3.069702	3.223190	\$3.16
74	+ 14	1.923370	2.019540	1.979930	2.923523	3.069701	\$3.01
73	+ 13	1.831780	1.923370	1.885650	2.784307	2.923522	\$2.87
72	+ 12	1.744550	1.831780	1.795860	2.651717	2.784306	\$2.73
71	+ 11	1.661480	1.744550	1.710340	2.525451	2.651716	\$2.60
70	+ 10	1.582360	1.661480	1.628890	2.405188	2.525450	\$2.48
69	+ 9	1.507010	1.582360	1.551330	2.290656	2.405187	\$2.36
68	+ 8	1.435250	1.507010	1.477460	2.181581	2.290655	\$2.25
67	+ 7	1.366900	1.435250	1.407100	2.077689	2.181580	\$2.14
66	+ 6	1.301810	1.366900	1.340100	1.978752	2.077688	\$2.04
65	+ 5	1.239820	1.301810	1.276280	1.884527	1.978751	\$1.94
64	+ 4	1.180780	1.239820	1.215510	1.794787	1.884526	\$1.85
63	+ 3	1.124550	1.180780	1.157630	1.709317	1.794786	\$1.76
62	+ 2	1.071000	1.124550	1.102500	1.627921	1.709316	\$1.68
61	+ 1	1.020000	1.071000	1.050000	1.550401	1.627920	\$1.60
60	Class rate's risk band	0.980000	1.020000	1.000000	1.489601	1.550400	\$1.52
59	- 1	0.931000	0.980000	0.950000	1.415121	1.489600	\$1.44
58	- 2	0.884450	0.931000	0.902500	1.344365	1.415120	\$1.37
57	- 3	0.840230	0.884450	0.857380	1.277151	1.344364	\$1.30
56	- 4	0.798220	0.840230	0.814510	1.213295	1.277150	\$1.24
55	- 5	0.758310	0.798220	0.773780	1.152632	1.213294	\$1.18
54	- 6	0.720390	0.758310	0.735090	1.094994	1.152631	\$1.12
53	- 7	0.684370	0.720390	0.698340	1.040243	1.094993	\$1.06
52	- 8	0.650150	0.684370	0.663420	0.988229	1.040242	\$1.01
51	- 9	0.617640	0.650150	0.630250	0.938814	0.988228	\$0.96
50	- 10	0.586760	0.617640	0.598740	0.891876	0.938813	\$0.91
49	- 11	0.557420	0.586760	0.568800	0.847279	0.891875	\$0.86
48	- 12	0.529550	0.557420	0.540360	0.804917	0.847278	\$0.82
47	- 13	0.503070	0.529550	0.513340	0.764667	0.804916	\$0.78
46	- 14	0.477920	0.503070	0.487670	0.726439	0.764666	\$0.74
45	- 15	0.454020	0.477920	0.463290	0.690111	0.726438	\$0.70
44	- 16	0.431320	0.454020	0.440130	0.655607	0.690110	\$0.67
43	- 17	0.409750	0.431320	0.418120	0.622821	0.655606	\$0.64
42	- 18	0.389260	0.409750	0.397210	0.591676	0.622820	\$0.60
41	- 19	0.369800	0.389260	0.377350	0.562097	0.591675	\$0.57
40	- 20	0.351310	0.369800	0.358490	0.533992	0.562096	\$0.54
39	- 21	0.333740	0.351310	0.340560	0.507286	0.533991	\$0.52
38	- 22	0.317050	0.333740	0.323530	0.481917	0.507285	\$0.49
37	- 23	0.301200	0.317050	0.307360	0.457825	0.481916	\$0.47
36	- 24	0.286140	0.301200	0.291990	0.434934	0.457824	\$0.44
35	- 25	0.271830	0.286140	0.277390	0.413183	0.434933	\$0.42
34	- 26	0.258240	0.271830	0.263520	0.392526	0.413182	\$0.40
33	- 27	0.245330	0.258240	0.250340	0.372903	0.392525	\$0.38
32	- 28	0.233060	0.245330	0.237830	0.354252	0.372902	\$0.36
31	- 29	0.221410	0.233060	0.225940	0.336544	0.354251	\$0.34
30	- 30	0.210340	0.221410	0.214640	0.319718	0.336543	\$0.33
29	- 31	0.199820	0.210340	0.203910	0.303727	0.319717	\$0.31
28	- 32	0.189830	0.199820	0.193710	0.288543	0.303726	\$0.29
27	- 33	0.180340	0.189830	0.184030	0.274118	0.288542	\$0.28
26	- 34	0.171320	0.180340	0.174820	0.260407	0.274117	\$0.27
25	- 35	0.162750	0.171320	0.166080	0.247381	0.260406	\$0.25
24	- 36	0.154610	0.162750	0.157780	0.235008	0.247380	\$0.24
23	- 37	0.146880	0.154610	0.149890	0.223259	0.235007	\$0.23
22	- 38	0.139540	0.146880	0.142400	0.212102	0.223258	\$0.22
21	- 39	0.132560	0.139540	0.135280	0.201492	0.212101	\$0.21

Table of risk band rates by class/subclass

H1: Petroleum, food, motor vehicle and miscellaneous wholesale

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
20	- 40	0.125930	0.132560	0.128510	0.191415	0.201491	\$0.20
19	- 41	0.119630	0.125930	0.122090	0.181839	0.191414	\$0.19
18	- 42	0.113650	0.119630	0.115980	0.172749	0.181838	\$0.18
17	- 43	0.107970	0.113650	0.110180	0.164115	0.172748	\$0.17
16	- 44	0.102570	0.107970	0.104670	0.155907	0.164114	\$0.16
15	- 45	0.097440	0.102570	0.099440	0.148110	0.155906	\$0.15
14	- 46	0.092570	0.097440	0.094470	0.140707	0.148109	\$0.14
13	- 47	0.087940	0.092570	0.089740	0.133670	0.140706	\$0.14
12	- 48	0.083540	0.087940	0.085260	0.126982	0.133669	\$0.13
11	- 49	0.079360	0.083540	0.080990	0.120628	0.126981	\$0.12
10	- 50	0.075390	0.079360	0.076940	0.114594	0.120627	\$0.12
9	- 51	0.071620	0.075390	0.073100	0.108863	0.114593	\$0.11
8	- 52	0.068040	0.071620	0.069440	0.103422	0.108862	\$0.11
7	- 53	0.064640	0.068040	0.065970	0.098254	0.103421	\$0.10
6	- 54	0.061410	0.064640	0.062670	0.093344	0.098253	\$0.10
5	- 55	0.058340	0.061410	0.059540	0.088678	0.093343	\$0.09
4	- 56	0.055420	0.058340	0.056560	0.084239	0.088677	\$0.09
3	- 57	0.052650	0.055420	0.053730	0.080029	0.084238	\$0.08
2	- 58	0.050020	0.052650	0.051050	0.076031	0.080028	\$0.08
1	- 59	0.047520	0.050020	0.048490	0.072231	0.076030	\$0.07
0	- 60	0.045140	0.047520	0.046070	0.068614	0.072230	\$0.07
-1	- 61	0.000000	0.045140	0.043770	0.000001	0.068613	\$0.07

Table of risk band rates by class/subclass

H2: Personal and household goods, building materials and machinery wholesale

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
83	+ 23	2.983800	and above	3.071520	2.267689	and above	\$2.33
82	+ 22	2.841710	2.983800	2.925260	2.159701	2.267688	\$2.22
81	+ 21	2.706390	2.841710	2.785960	2.056857	2.159700	\$2.12
80	+ 20	2.577510	2.706390	2.653300	1.958909	2.056856	\$2.02
79	+ 19	2.454770	2.577510	2.526950	1.865626	1.958908	\$1.92
78	+ 18	2.337880	2.454770	2.406620	1.776790	1.865625	\$1.83
77	+ 17	2.226550	2.337880	2.292020	1.692179	1.776789	\$1.74
76	+ 16	2.120520	2.226550	2.182870	1.611596	1.692178	\$1.66
75	+ 15	2.019540	2.120520	2.078930	1.534851	1.611595	\$1.58
74	+ 14	1.923370	2.019540	1.979930	1.461762	1.534850	\$1.50
73	+ 13	1.831780	1.923370	1.885650	1.392154	1.461761	\$1.43
72	+ 12	1.744550	1.831780	1.795860	1.325859	1.392153	\$1.36
71	+ 11	1.661480	1.744550	1.710340	1.262726	1.325858	\$1.30
70	+ 10	1.582360	1.661480	1.628890	1.202595	1.262725	\$1.24
69	+ 9	1.507010	1.582360	1.551330	1.145329	1.202594	\$1.18
68	+ 8	1.435250	1.507010	1.477460	1.090791	1.145328	\$1.12
67	+ 7	1.366900	1.435250	1.407100	1.038845	1.090790	\$1.07
66	+ 6	1.301810	1.366900	1.340100	0.989377	1.038844	\$1.02
65	+ 5	1.239820	1.301810	1.276280	0.942264	0.989376	\$0.97
64	+ 4	1.180780	1.239820	1.215510	0.897394	0.942263	\$0.92
63	+ 3	1.124550	1.180780	1.157630	0.854659	0.897393	\$0.88
62	+ 2	1.071000	1.124550	1.102500	0.813961	0.854658	\$0.84
61	+ 1	1.020000	1.071000	1.050000	0.775201	0.813960	\$0.80
60	Class rate's risk band	0.980000	1.020000	1.000000	0.744801	0.775200	\$0.76
59	- 1	0.931000	0.980000	0.950000	0.707561	0.744800	\$0.72
58	- 2	0.884450	0.931000	0.902500	0.672183	0.707560	\$0.69
57	- 3	0.840230	0.884450	0.857380	0.638576	0.672182	\$0.65
56	- 4	0.798220	0.840230	0.814510	0.606648	0.638575	\$0.62
55	- 5	0.758310	0.798220	0.773780	0.576317	0.606647	\$0.59
54	- 6	0.720390	0.758310	0.735090	0.547497	0.576316	\$0.56
53	- 7	0.684370	0.720390	0.698340	0.520122	0.547496	\$0.53
52	- 8	0.650150	0.684370	0.663420	0.494115	0.520121	\$0.50
51	- 9	0.617640	0.650150	0.630250	0.469407	0.494114	\$0.48
50	- 10	0.586760	0.617640	0.598740	0.445939	0.469406	\$0.46
49	- 11	0.557420	0.586760	0.568800	0.423640	0.445938	\$0.43
48	- 12	0.529550	0.557420	0.540360	0.402459	0.423639	\$0.41
47	- 13	0.503070	0.529550	0.513340	0.382334	0.402458	\$0.39
46	- 14	0.477920	0.503070	0.487670	0.363220	0.382333	\$0.37
45	- 15	0.454020	0.477920	0.463290	0.345056	0.363219	\$0.35
44	- 16	0.431320	0.454020	0.440130	0.327804	0.345055	\$0.33
43	- 17	0.409750	0.431320	0.418120	0.311411	0.327803	\$0.32
42	- 18	0.389260	0.409750	0.397210	0.295839	0.311410	\$0.30
41	- 19	0.369800	0.389260	0.377350	0.281049	0.295838	\$0.29
40	- 20	0.351310	0.369800	0.358490	0.266997	0.281048	\$0.27
39	- 21	0.333740	0.351310	0.340560	0.253643	0.266996	\$0.26
38	- 22	0.317050	0.333740	0.323530	0.240959	0.253642	\$0.25
37	- 23	0.301200	0.317050	0.307360	0.228913	0.240958	\$0.23
36	- 24	0.286140	0.301200	0.291990	0.217467	0.228912	\$0.22
35	- 25	0.271830	0.286140	0.277390	0.206592	0.217466	\$0.21
34	- 26	0.258240	0.271830	0.263520	0.196263	0.206591	\$0.20
33	- 27	0.245330	0.258240	0.250340	0.186452	0.196262	\$0.19
32	- 28	0.233060	0.245330	0.237830	0.177127	0.186451	\$0.18
31	- 29	0.221410	0.233060	0.225940	0.168273	0.177126	\$0.17
30	- 30	0.210340	0.221410	0.214640	0.159859	0.168272	\$0.16
29	- 31	0.199820	0.210340	0.203910	0.151864	0.159858	\$0.15
28	- 32	0.189830	0.199820	0.193710	0.144272	0.151863	\$0.15
27	- 33	0.180340	0.189830	0.184030	0.137059	0.144271	\$0.14
26	- 34	0.171320	0.180340	0.174820	0.130204	0.137058	\$0.13
25	- 35	0.162750	0.171320	0.166080	0.123691	0.130203	\$0.13
24	- 36	0.154610	0.162750	0.157780	0.117505	0.123690	\$0.12
23	- 37	0.146880	0.154610	0.149890	0.111630	0.117504	\$0.11
22	- 38	0.139540	0.146880	0.142400	0.106051	0.111629	\$0.11
21	- 39	0.132560	0.139540	0.135280	0.100747	0.106050	\$0.10

Table of risk band rates by class/subclass

H2: Personal and household goods, building materials and machinery wholesale

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
20	- 40	0.125930	0.132560	0.128510	0.095708	0.100746	\$0.10
19	- 41	0.119630	0.125930	0.122090	0.090920	0.095707	\$0.09
18	- 42	0.113650	0.119630	0.115980	0.086375	0.090919	\$0.09
17	- 43	0.107970	0.113650	0.110180	0.082058	0.086374	\$0.08
16	- 44	0.102570	0.107970	0.104670	0.077954	0.082057	\$0.08
15	- 45	0.097440	0.102570	0.099440	0.074055	0.077953	\$0.08
14	- 46	0.092570	0.097440	0.094470	0.070354	0.074054	\$0.07
13	- 47	0.000000	0.092570	0.089740	0.000001	0.070353	\$0.07

Table of risk band rates by class/subclass

I1: Motor vehicles, building materials and food and beverage retail

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
83	+ 23	2.983800	and above	3.071520	3.670075	and above	\$3.78
82	+ 22	2.841710	2.983800	2.925260	3.495304	3.670074	\$3.60
81	+ 21	2.706390	2.841710	2.785960	3.328861	3.495303	\$3.43
80	+ 20	2.577510	2.706390	2.653300	3.170338	3.328860	\$3.26
79	+ 19	2.454770	2.577510	2.526950	3.019368	3.170337	\$3.11
78	+ 18	2.337880	2.454770	2.406620	2.875593	3.019367	\$2.96
77	+ 17	2.226550	2.337880	2.292020	2.738658	2.875592	\$2.82
76	+ 16	2.120520	2.226550	2.182870	2.608241	2.738657	\$2.68
75	+ 15	2.019540	2.120520	2.078930	2.484035	2.608240	\$2.56
74	+ 14	1.923370	2.019540	1.979930	2.365746	2.484034	\$2.44
73	+ 13	1.831780	1.923370	1.885650	2.253090	2.365745	\$2.32
72	+ 12	1.744550	1.831780	1.795860	2.145798	2.253089	\$2.21
71	+ 11	1.661480	1.744550	1.710340	2.043621	2.145797	\$2.10
70	+ 10	1.582360	1.661480	1.628890	1.946304	2.043620	\$2.00
69	+ 9	1.507010	1.582360	1.551330	1.853623	1.946303	\$1.91
68	+ 8	1.435250	1.507010	1.477460	1.765359	1.853622	\$1.82
67	+ 7	1.366900	1.435250	1.407100	1.681288	1.765358	\$1.73
66	+ 6	1.301810	1.366900	1.340100	1.601227	1.681287	\$1.65
65	+ 5	1.239820	1.301810	1.276280	1.524980	1.601226	\$1.57
64	+ 4	1.180780	1.239820	1.215510	1.452360	1.524979	\$1.50
63	+ 3	1.124550	1.180780	1.157630	1.383198	1.452359	\$1.42
62	+ 2	1.071000	1.124550	1.102500	1.317331	1.383197	\$1.36
61	+ 1	1.020000	1.071000	1.050000	1.254601	1.317330	\$1.29
60	Class rate's risk band	0.980000	1.020000	1.000000	1.205401	1.254600	\$1.23
59	- 1	0.931000	0.980000	0.950000	1.145131	1.205400	\$1.17
58	- 2	0.884450	0.931000	0.902500	1.087875	1.145130	\$1.11
57	- 3	0.840230	0.884450	0.857380	1.033484	1.087874	\$1.05
56	- 4	0.798220	0.840230	0.814510	0.981812	1.033483	\$1.00
55	- 5	0.758310	0.798220	0.773780	0.932722	0.981811	\$0.95
54	- 6	0.720390	0.758310	0.735090	0.886081	0.932721	\$0.90
53	- 7	0.684370	0.720390	0.698340	0.841776	0.886080	\$0.86
52	- 8	0.650150	0.684370	0.663420	0.799686	0.841775	\$0.82
51	- 9	0.617640	0.650150	0.630250	0.759698	0.799685	\$0.78
50	- 10	0.586760	0.617640	0.598740	0.721716	0.759697	\$0.74
49	- 11	0.557420	0.586760	0.568800	0.685628	0.721715	\$0.70
48	- 12	0.529550	0.557420	0.540360	0.651348	0.685627	\$0.66
47	- 13	0.503070	0.529550	0.513340	0.618777	0.651347	\$0.63
46	- 14	0.477920	0.503070	0.487670	0.587843	0.618776	\$0.60
45	- 15	0.454020	0.477920	0.463290	0.558446	0.587842	\$0.57
44	- 16	0.431320	0.454020	0.440130	0.530525	0.558445	\$0.54
43	- 17	0.409750	0.431320	0.418120	0.503994	0.530524	\$0.51
42	- 18	0.389260	0.409750	0.397210	0.478791	0.503993	\$0.49
41	- 19	0.369800	0.389260	0.377350	0.454855	0.478790	\$0.46
40	- 20	0.351310	0.369800	0.358490	0.432112	0.454854	\$0.44
39	- 21	0.333740	0.351310	0.340560	0.410501	0.432111	\$0.42
38	- 22	0.317050	0.333740	0.323530	0.389973	0.410500	\$0.40
37	- 23	0.301200	0.317050	0.307360	0.370477	0.389972	\$0.38
36	- 24	0.286140	0.301200	0.291990	0.351953	0.370476	\$0.36
35	- 25	0.271830	0.286140	0.277390	0.334352	0.351952	\$0.34
34	- 26	0.258240	0.271830	0.263520	0.317636	0.334351	\$0.32
33	- 27	0.245330	0.258240	0.250340	0.301757	0.317635	\$0.31
32	- 28	0.233060	0.245330	0.237830	0.286665	0.301756	\$0.29
31	- 29	0.221410	0.233060	0.225940	0.272335	0.286664	\$0.28
30	- 30	0.210340	0.221410	0.214640	0.258719	0.272334	\$0.26
29	- 31	0.199820	0.210340	0.203910	0.245780	0.258718	\$0.25
28	- 32	0.189830	0.199820	0.193710	0.233492	0.245779	\$0.24
27	- 33	0.180340	0.189830	0.184030	0.221819	0.233491	\$0.23
26	- 34	0.171320	0.180340	0.174820	0.210725	0.221818	\$0.22
25	- 35	0.162750	0.171320	0.166080	0.200184	0.210724	\$0.20
24	- 36	0.154610	0.162750	0.157780	0.190171	0.200183	\$0.19
23	- 37	0.146880	0.154610	0.149890	0.180663	0.190170	\$0.18
22	- 38	0.139540	0.146880	0.142400	0.171635	0.180662	\$0.18
21	- 39	0.132560	0.139540	0.135280	0.163050	0.171634	\$0.17

Table of risk band rates by class/subclass

I1: Motor vehicles, building materials and food and beverage retail

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
20	- 40	0.125930	0.132560	0.128510	0.154895	0.163049	\$0.16
19	- 41	0.119630	0.125930	0.122090	0.147146	0.154894	\$0.15
18	- 42	0.113650	0.119630	0.115980	0.139791	0.147145	\$0.14
17	- 43	0.107970	0.113650	0.110180	0.132804	0.139790	\$0.14
16	- 44	0.102570	0.107970	0.104670	0.126162	0.132803	\$0.13
15	- 45	0.097440	0.102570	0.099440	0.119852	0.126161	\$0.12
14	- 46	0.092570	0.097440	0.094470	0.113862	0.119851	\$0.12
13	- 47	0.087940	0.092570	0.089740	0.108167	0.113861	\$0.11
12	- 48	0.083540	0.087940	0.085260	0.102755	0.108166	\$0.10
11	- 49	0.079360	0.083540	0.080990	0.097614	0.102754	\$0.10
10	- 50	0.075390	0.079360	0.076940	0.092731	0.097613	\$0.09
9	- 51	0.071620	0.075390	0.073100	0.088094	0.092730	\$0.09
8	- 52	0.068040	0.071620	0.069440	0.083690	0.088093	\$0.09
7	- 53	0.064640	0.068040	0.065970	0.079508	0.083689	\$0.08
6	- 54	0.061410	0.064640	0.062670	0.075535	0.079507	\$0.08
5	- 55	0.058340	0.061410	0.059540	0.071759	0.075534	\$0.07
4	- 56	0.055420	0.058340	0.056560	0.068168	0.071758	\$0.07
3	- 57	0.000000	0.055420	0.053730	0.000001	0.068167	\$0.07

Table of risk band rates by class/subclass

I2: Furniture, home furnishings, clothing and clothing accessories retail

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
83	+ 23	2.983800	and above	3.071520	2.595907	and above	\$2.67
82	+ 22	2.841710	2.983800	2.925260	2.472289	2.595906	\$2.54
81	+ 21	2.706390	2.841710	2.785960	2.354560	2.472288	\$2.42
80	+ 20	2.577510	2.706390	2.653300	2.242435	2.354559	\$2.31
79	+ 19	2.454770	2.577510	2.526950	2.135651	2.242434	\$2.20
78	+ 18	2.337880	2.454770	2.406620	2.033957	2.135650	\$2.09
77	+ 17	2.226550	2.337880	2.292020	1.937100	2.033956	\$1.99
76	+ 16	2.120520	2.226550	2.182870	1.844853	1.937099	\$1.90
75	+ 15	2.019540	2.120520	2.078930	1.757001	1.844852	\$1.81
74	+ 14	1.923370	2.019540	1.979930	1.673333	1.757000	\$1.72
73	+ 13	1.831780	1.923370	1.885650	1.593650	1.673332	\$1.64
72	+ 12	1.744550	1.831780	1.795860	1.517760	1.593649	\$1.56
71	+ 11	1.661480	1.744550	1.710340	1.445489	1.517759	\$1.49
70	+ 10	1.582360	1.661480	1.628890	1.376654	1.445488	\$1.42
69	+ 9	1.507010	1.582360	1.551330	1.311100	1.376653	\$1.35
68	+ 8	1.435250	1.507010	1.477460	1.248669	1.311099	\$1.29
67	+ 7	1.366900	1.435250	1.407100	1.189204	1.248668	\$1.22
66	+ 6	1.301810	1.366900	1.340100	1.132576	1.189203	\$1.17
65	+ 5	1.239820	1.301810	1.276280	1.078644	1.132575	\$1.11
64	+ 4	1.180780	1.239820	1.215510	1.027280	1.078643	\$1.06
63	+ 3	1.124550	1.180780	1.157630	0.978360	1.027279	\$1.01
62	+ 2	1.071000	1.124550	1.102500	0.931771	0.978359	\$0.96
61	+ 1	1.020000	1.071000	1.050000	0.887401	0.931770	\$0.91
60	Class rate's risk band	0.980000	1.020000	1.000000	0.852601	0.887400	\$0.87
59	- 1	0.931000	0.980000	0.950000	0.809971	0.852600	\$0.83
58	- 2	0.884450	0.931000	0.902500	0.769473	0.809970	\$0.79
57	- 3	0.840230	0.884450	0.857380	0.731001	0.769472	\$0.75
56	- 4	0.798220	0.840230	0.814510	0.694452	0.731000	\$0.71
55	- 5	0.758310	0.798220	0.773780	0.659731	0.694451	\$0.67
54	- 6	0.720390	0.758310	0.735090	0.626740	0.659730	\$0.64
53	- 7	0.684370	0.720390	0.698340	0.595403	0.626739	\$0.61
52	- 8	0.650150	0.684370	0.663420	0.565632	0.595402	\$0.58
51	- 9	0.617640	0.650150	0.630250	0.537348	0.565631	\$0.55
50	- 10	0.586760	0.617640	0.598740	0.510482	0.537347	\$0.52
49	- 11	0.557420	0.586760	0.568800	0.484956	0.510481	\$0.49
48	- 12	0.529550	0.557420	0.540360	0.460710	0.484955	\$0.47
47	- 13	0.503070	0.529550	0.513340	0.437672	0.460709	\$0.45
46	- 14	0.477920	0.503070	0.487670	0.415791	0.437671	\$0.42
45	- 15	0.454020	0.477920	0.463290	0.394998	0.415790	\$0.40
44	- 16	0.431320	0.454020	0.440130	0.375249	0.394997	\$0.38
43	- 17	0.409750	0.431320	0.418120	0.356484	0.375248	\$0.36
42	- 18	0.389260	0.409750	0.397210	0.338657	0.356483	\$0.35
41	- 19	0.369800	0.389260	0.377350	0.321727	0.338656	\$0.33
40	- 20	0.351310	0.369800	0.358490	0.305641	0.321726	\$0.31
39	- 21	0.333740	0.351310	0.340560	0.290355	0.305640	\$0.30
38	- 22	0.317050	0.333740	0.323530	0.275835	0.290354	\$0.28
37	- 23	0.301200	0.317050	0.307360	0.262045	0.275834	\$0.27
36	- 24	0.286140	0.301200	0.291990	0.248943	0.262044	\$0.25
35	- 25	0.271830	0.286140	0.277390	0.236493	0.248942	\$0.24
34	- 26	0.258240	0.271830	0.263520	0.224670	0.236492	\$0.23
33	- 27	0.245330	0.258240	0.250340	0.213438	0.224669	\$0.22
32	- 28	0.233060	0.245330	0.237830	0.202763	0.213437	\$0.21
31	- 29	0.221410	0.233060	0.225940	0.192628	0.202762	\$0.20
30	- 30	0.210340	0.221410	0.214640	0.182997	0.192627	\$0.19
29	- 31	0.199820	0.210340	0.203910	0.173844	0.182996	\$0.18
28	- 32	0.189830	0.199820	0.193710	0.165153	0.173843	\$0.17
27	- 33	0.180340	0.189830	0.184030	0.156897	0.165152	\$0.16
26	- 34	0.171320	0.180340	0.174820	0.149049	0.156896	\$0.15
25	- 35	0.162750	0.171320	0.166080	0.141594	0.149048	\$0.14
24	- 36	0.154610	0.162750	0.157780	0.134512	0.141593	\$0.14
23	- 37	0.146880	0.154610	0.149890	0.127787	0.134511	\$0.13
22	- 38	0.139540	0.146880	0.142400	0.121401	0.127786	\$0.12
21	- 39	0.132560	0.139540	0.135280	0.115328	0.121400	\$0.12

Table of risk band rates by class/subclass

I2: Furniture, home furnishings, clothing and clothing accessories retail

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
20	- 40	0.125930	0.132560	0.128510	0.109560	0.115327	\$0.11
19	- 41	0.119630	0.125930	0.122090	0.104079	0.109559	\$0.11
18	- 42	0.113650	0.119630	0.115980	0.098877	0.104078	\$0.10
17	- 43	0.107970	0.113650	0.110180	0.093935	0.098876	\$0.10
16	- 44	0.102570	0.107970	0.104670	0.089237	0.093934	\$0.09
15	- 45	0.097440	0.102570	0.099440	0.084774	0.089236	\$0.09
14	- 46	0.092570	0.097440	0.094470	0.080537	0.084773	\$0.08
13	- 47	0.087940	0.092570	0.089740	0.076509	0.080536	\$0.08
12	- 48	0.083540	0.087940	0.085260	0.072681	0.076508	\$0.07
11	- 49	0.079360	0.083540	0.080990	0.069044	0.072680	\$0.07
10	- 50	0.000000	0.079360	0.076940	0.000001	0.069043	\$0.07

Table of risk band rates by class/subclass

I3: Electronics, appliances and health and personal care retail

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
83	+ 23	2.983800	and above	3.071520	0.984655	and above	\$1.01
82	+ 22	2.841710	2.983800	2.925260	0.937765	0.984654	\$0.97
81	+ 21	2.706390	2.841710	2.785960	0.893110	0.937764	\$0.92
80	+ 20	2.577510	2.706390	2.653300	0.850579	0.893109	\$0.88
79	+ 19	2.454770	2.577510	2.526950	0.810075	0.850578	\$0.83
78	+ 18	2.337880	2.454770	2.406620	0.771501	0.810074	\$0.79
77	+ 17	2.226550	2.337880	2.292020	0.734763	0.771500	\$0.76
76	+ 16	2.120520	2.226550	2.182870	0.699773	0.734762	\$0.72
75	+ 15	2.019540	2.120520	2.078930	0.666449	0.699772	\$0.69
74	+ 14	1.923370	2.019540	1.979930	0.634713	0.666448	\$0.65
73	+ 13	1.831780	1.923370	1.885650	0.604488	0.634712	\$0.62
72	+ 12	1.744550	1.831780	1.795860	0.575703	0.604487	\$0.59
71	+ 11	1.661480	1.744550	1.710340	0.548289	0.575702	\$0.56
70	+ 10	1.582360	1.661480	1.628890	0.522180	0.548288	\$0.54
69	+ 9	1.507010	1.582360	1.551330	0.497314	0.522179	\$0.51
68	+ 8	1.435250	1.507010	1.477460	0.473634	0.497313	\$0.49
67	+ 7	1.366900	1.435250	1.407100	0.451078	0.473633	\$0.46
66	+ 6	1.301810	1.366900	1.340100	0.429598	0.451077	\$0.44
65	+ 5	1.239820	1.301810	1.276280	0.409142	0.429597	\$0.42
64	+ 4	1.180780	1.239820	1.215510	0.389658	0.409141	\$0.40
63	+ 3	1.124550	1.180780	1.157630	0.371103	0.389657	\$0.38
62	+ 2	1.071000	1.124550	1.102500	0.353431	0.371102	\$0.36
61	+ 1	1.020000	1.071000	1.050000	0.336601	0.353430	\$0.35
60	Class rate's risk band	0.980000	1.020000	1.000000	0.323401	0.336600	\$0.33
59	- 1	0.931000	0.980000	0.950000	0.307231	0.323400	\$0.31
58	- 2	0.884450	0.931000	0.902500	0.291870	0.307230	\$0.30
57	- 3	0.840230	0.884450	0.857380	0.277277	0.291869	\$0.28
56	- 4	0.798220	0.840230	0.814510	0.263414	0.277276	\$0.27
55	- 5	0.758310	0.798220	0.773780	0.250243	0.263413	\$0.26
54	- 6	0.720390	0.758310	0.735090	0.237730	0.250242	\$0.24
53	- 7	0.684370	0.720390	0.698340	0.225843	0.237729	\$0.23
52	- 8	0.650150	0.684370	0.663420	0.214551	0.225842	\$0.22
51	- 9	0.617640	0.650150	0.630250	0.203822	0.214550	\$0.21
50	- 10	0.586760	0.617640	0.598740	0.193632	0.203821	\$0.20
49	- 11	0.557420	0.586760	0.568800	0.183950	0.193631	\$0.19
48	- 12	0.529550	0.557420	0.540360	0.174753	0.183949	\$0.18
47	- 13	0.503070	0.529550	0.513340	0.166014	0.174752	\$0.17
46	- 14	0.477920	0.503070	0.487670	0.157715	0.166013	\$0.16
45	- 15	0.454020	0.477920	0.463290	0.149828	0.157714	\$0.15
44	- 16	0.431320	0.454020	0.440130	0.142337	0.149827	\$0.15
43	- 17	0.409750	0.431320	0.418120	0.135219	0.142336	\$0.14
42	- 18	0.389260	0.409750	0.397210	0.128457	0.135218	\$0.13
41	- 19	0.369800	0.389260	0.377350	0.122035	0.128456	\$0.12
40	- 20	0.351310	0.369800	0.358490	0.115933	0.122034	\$0.12
39	- 21	0.333740	0.351310	0.340560	0.110135	0.115932	\$0.11
38	- 22	0.317050	0.333740	0.323530	0.104628	0.110134	\$0.11
37	- 23	0.301200	0.317050	0.307360	0.099397	0.104627	\$0.10
36	- 24	0.286140	0.301200	0.291990	0.094427	0.099396	\$0.10
35	- 25	0.271830	0.286140	0.277390	0.089705	0.094426	\$0.09
34	- 26	0.258240	0.271830	0.263520	0.085220	0.089704	\$0.09
33	- 27	0.245330	0.258240	0.250340	0.080960	0.085219	\$0.08
32	- 28	0.233060	0.245330	0.237830	0.076911	0.080959	\$0.08
31	- 29	0.221410	0.233060	0.225940	0.073066	0.076910	\$0.07
30	- 30	0.210340	0.221410	0.214640	0.069413	0.073065	\$0.07
29	- 31	0.000000	0.210340	0.203910	0.000001	0.069412	\$0.07

Table of risk band rates by class/subclass

I4: Specialized retail and department stores

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
83	+ 23	2.983800	and above	3.071520	2.834611	and above	\$2.92
82	+ 22	2.841710	2.983800	2.925260	2.699626	2.834610	\$2.78
81	+ 21	2.706390	2.841710	2.785960	2.571072	2.699625	\$2.65
80	+ 20	2.577510	2.706390	2.653300	2.448636	2.571071	\$2.52
79	+ 19	2.454770	2.577510	2.526950	2.332033	2.448635	\$2.40
78	+ 18	2.337880	2.454770	2.406620	2.220987	2.332032	\$2.29
77	+ 17	2.226550	2.337880	2.292020	2.115224	2.220986	\$2.18
76	+ 16	2.120520	2.226550	2.182870	2.014495	2.115223	\$2.07
75	+ 15	2.019540	2.120520	2.078930	1.918564	2.014494	\$1.97
74	+ 14	1.923370	2.019540	1.979930	1.827203	1.918563	\$1.88
73	+ 13	1.831780	1.923370	1.885650	1.740192	1.827202	\$1.79
72	+ 12	1.744550	1.831780	1.795860	1.657324	1.740191	\$1.71
71	+ 11	1.661480	1.744550	1.710340	1.578407	1.657323	\$1.62
70	+ 10	1.582360	1.661480	1.628890	1.503243	1.578406	\$1.55
69	+ 9	1.507010	1.582360	1.551330	1.431661	1.503242	\$1.47
68	+ 8	1.435250	1.507010	1.477460	1.363489	1.431660	\$1.40
67	+ 7	1.366900	1.435250	1.407100	1.298556	1.363488	\$1.34
66	+ 6	1.301810	1.366900	1.340100	1.236721	1.298555	\$1.27
65	+ 5	1.239820	1.301810	1.276280	1.177830	1.236720	\$1.21
64	+ 4	1.180780	1.239820	1.215510	1.121742	1.177829	\$1.15
63	+ 3	1.124550	1.180780	1.157630	1.068324	1.121741	\$1.10
62	+ 2	1.071000	1.124550	1.102500	1.017451	1.068323	\$1.05
61	+ 1	1.020000	1.071000	1.050000	0.969001	1.017450	\$1.00
60	Class rate's risk band	0.980000	1.020000	1.000000	0.931001	0.969000	\$0.95
59	- 1	0.931000	0.980000	0.950000	0.884451	0.931000	\$0.90
58	- 2	0.884450	0.931000	0.902500	0.840229	0.884450	\$0.86
57	- 3	0.840230	0.884450	0.857380	0.798220	0.840228	\$0.81
56	- 4	0.798220	0.840230	0.814510	0.758310	0.798219	\$0.77
55	- 5	0.758310	0.798220	0.773780	0.720396	0.758309	\$0.74
54	- 6	0.720390	0.758310	0.735090	0.684372	0.720395	\$0.70
53	- 7	0.684370	0.720390	0.698340	0.650153	0.684371	\$0.66
52	- 8	0.650150	0.684370	0.663420	0.617644	0.650152	\$0.63
51	- 9	0.617640	0.650150	0.630250	0.586759	0.617643	\$0.60
50	- 10	0.586760	0.617640	0.598740	0.557423	0.586758	\$0.57
49	- 11	0.557420	0.586760	0.568800	0.529550	0.557422	\$0.54
48	- 12	0.529550	0.557420	0.540360	0.503074	0.529549	\$0.51
47	- 13	0.503070	0.529550	0.513340	0.477918	0.503073	\$0.49
46	- 14	0.477920	0.503070	0.487670	0.454025	0.477917	\$0.46
45	- 15	0.454020	0.477920	0.463290	0.431320	0.454024	\$0.44
44	- 16	0.431320	0.454020	0.440130	0.409755	0.431319	\$0.42
43	- 17	0.409750	0.431320	0.418120	0.389264	0.409754	\$0.40
42	- 18	0.389260	0.409750	0.397210	0.369798	0.389263	\$0.38
41	- 19	0.369800	0.389260	0.377350	0.351311	0.369797	\$0.36
40	- 20	0.351310	0.369800	0.358490	0.333746	0.351310	\$0.34
39	- 21	0.333740	0.351310	0.340560	0.317054	0.333745	\$0.32
38	- 22	0.317050	0.333740	0.323530	0.301199	0.317053	\$0.31
37	- 23	0.301200	0.317050	0.307360	0.286141	0.301198	\$0.29
36	- 24	0.286140	0.301200	0.291990	0.271834	0.286140	\$0.28
35	- 25	0.271830	0.286140	0.277390	0.258240	0.271833	\$0.26
34	- 26	0.258240	0.271830	0.263520	0.245329	0.258239	\$0.25
33	- 27	0.245330	0.258240	0.250340	0.233065	0.245328	\$0.24
32	- 28	0.233060	0.245330	0.237830	0.221408	0.233064	\$0.23
31	- 29	0.221410	0.233060	0.225940	0.210341	0.221407	\$0.21
30	- 30	0.210340	0.221410	0.214640	0.199824	0.210340	\$0.20
29	- 31	0.199820	0.210340	0.203910	0.189830	0.199823	\$0.19
28	- 32	0.189830	0.199820	0.193710	0.180340	0.189829	\$0.18
27	- 33	0.180340	0.189830	0.184030	0.171324	0.180339	\$0.17
26	- 34	0.171320	0.180340	0.174820	0.162755	0.171323	\$0.17
25	- 35	0.162750	0.171320	0.166080	0.154614	0.162754	\$0.16
24	- 36	0.154610	0.162750	0.157780	0.146881	0.154613	\$0.15
23	- 37	0.146880	0.154610	0.149890	0.139537	0.146880	\$0.14
22	- 38	0.139540	0.146880	0.142400	0.132564	0.139536	\$0.14
21	- 39	0.132560	0.139540	0.135280	0.125933	0.132563	\$0.13

Table of risk band rates by class/subclass

I4: Specialized retail and department stores

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
20	- 40	0.125930	0.132560	0.128510	0.119635	0.125932	\$0.12
19	- 41	0.119630	0.125930	0.122090	0.113650	0.119634	\$0.12
18	- 42	0.113650	0.119630	0.115980	0.107969	0.113649	\$0.11
17	- 43	0.107970	0.113650	0.110180	0.102573	0.107968	\$0.10
16	- 44	0.102570	0.107970	0.104670	0.097443	0.102572	\$0.10
15	- 45	0.097440	0.102570	0.099440	0.092569	0.097442	\$0.09
14	- 46	0.092570	0.097440	0.094470	0.087943	0.092568	\$0.09
13	- 47	0.087940	0.092570	0.089740	0.083544	0.087942	\$0.09
12	- 48	0.083540	0.087940	0.085260	0.079364	0.083543	\$0.08
11	- 49	0.079360	0.083540	0.080990	0.075393	0.079363	\$0.08
10	- 50	0.075390	0.079360	0.076940	0.071622	0.075392	\$0.07
9	- 51	0.071620	0.075390	0.073100	0.068040	0.071621	\$0.07
8	- 52	0.000000	0.071620	0.069440	0.000001	0.068039	\$0.07

Table of risk band rates by class/subclass

J: Information and culture

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
83	+ 23	2.983800	and above	3.071520	1.223359	and above	\$1.26
82	+ 22	2.841710	2.983800	2.925260	1.165102	1.223358	\$1.20
81	+ 21	2.706390	2.841710	2.785960	1.109621	1.165101	\$1.14
80	+ 20	2.577510	2.706390	2.653300	1.056780	1.109620	\$1.09
79	+ 19	2.454770	2.577510	2.526950	1.006457	1.056779	\$1.04
78	+ 18	2.337880	2.454770	2.406620	0.958532	1.006456	\$0.99
77	+ 17	2.226550	2.337880	2.292020	0.912887	0.958531	\$0.94
76	+ 16	2.120520	2.226550	2.182870	0.869414	0.912886	\$0.89
75	+ 15	2.019540	2.120520	2.078930	0.828012	0.869413	\$0.85
74	+ 14	1.923370	2.019540	1.979930	0.788583	0.828011	\$0.81
73	+ 13	1.831780	1.923370	1.885650	0.751031	0.788582	\$0.77
72	+ 12	1.744550	1.831780	1.795860	0.715267	0.751030	\$0.74
71	+ 11	1.661480	1.744550	1.710340	0.681208	0.715266	\$0.70
70	+ 10	1.582360	1.661480	1.628890	0.648769	0.681207	\$0.67
69	+ 9	1.507010	1.582360	1.551330	0.617875	0.648768	\$0.64
68	+ 8	1.435250	1.507010	1.477460	0.588454	0.617874	\$0.61
67	+ 7	1.366900	1.435250	1.407100	0.560430	0.588453	\$0.58
66	+ 6	1.301810	1.366900	1.340100	0.533743	0.560429	\$0.55
65	+ 5	1.239820	1.301810	1.276280	0.508327	0.533742	\$0.52
64	+ 4	1.180780	1.239820	1.215510	0.484121	0.508326	\$0.50
63	+ 3	1.124550	1.180780	1.157630	0.461067	0.484120	\$0.47
62	+ 2	1.071000	1.124550	1.102500	0.439111	0.461066	\$0.45
61	+ 1	1.020000	1.071000	1.050000	0.418201	0.439110	\$0.43
60	Class rate's risk band	0.980000	1.020000	1.000000	0.401801	0.418200	\$0.41
59	- 1	0.931000	0.980000	0.950000	0.381711	0.401800	\$0.39
58	- 2	0.884450	0.931000	0.902500	0.362626	0.381710	\$0.37
57	- 3	0.840230	0.884450	0.857380	0.344495	0.362625	\$0.35
56	- 4	0.798220	0.840230	0.814510	0.327271	0.344494	\$0.33
55	- 5	0.758310	0.798220	0.773780	0.310908	0.327270	\$0.32
54	- 6	0.720390	0.758310	0.735090	0.295361	0.310907	\$0.30
53	- 7	0.684370	0.720390	0.698340	0.280593	0.295360	\$0.29
52	- 8	0.650150	0.684370	0.663420	0.266563	0.280592	\$0.27
51	- 9	0.617640	0.650150	0.630250	0.253233	0.266562	\$0.26
50	- 10	0.586760	0.617640	0.598740	0.240573	0.253232	\$0.25
49	- 11	0.557420	0.586760	0.568800	0.228543	0.240572	\$0.23
48	- 12	0.529550	0.557420	0.540360	0.217117	0.228542	\$0.22
47	- 13	0.503070	0.529550	0.513340	0.206260	0.217116	\$0.21
46	- 14	0.477920	0.503070	0.487670	0.195948	0.206259	\$0.20
45	- 15	0.454020	0.477920	0.463290	0.186149	0.195947	\$0.19
44	- 16	0.431320	0.454020	0.440130	0.176842	0.186148	\$0.18
43	- 17	0.409750	0.431320	0.418120	0.167999	0.176841	\$0.17
42	- 18	0.389260	0.409750	0.397210	0.159598	0.167998	\$0.16
41	- 19	0.369800	0.389260	0.377350	0.151619	0.159597	\$0.15
40	- 20	0.351310	0.369800	0.358490	0.144038	0.151618	\$0.15
39	- 21	0.333740	0.351310	0.340560	0.136834	0.144037	\$0.14
38	- 22	0.317050	0.333740	0.323530	0.129992	0.136833	\$0.13
37	- 23	0.301200	0.317050	0.307360	0.123493	0.129991	\$0.13
36	- 24	0.286140	0.301200	0.291990	0.117318	0.123492	\$0.12
35	- 25	0.271830	0.286140	0.277390	0.111451	0.117317	\$0.11
34	- 26	0.258240	0.271830	0.263520	0.105879	0.111450	\$0.11
33	- 27	0.245330	0.258240	0.250340	0.100586	0.105878	\$0.10
32	- 28	0.233060	0.245330	0.237830	0.095556	0.100585	\$0.10
31	- 29	0.221410	0.233060	0.225940	0.090779	0.095555	\$0.09
30	- 30	0.210340	0.221410	0.214640	0.086240	0.090778	\$0.09
29	- 31	0.199820	0.210340	0.203910	0.081927	0.086239	\$0.08
28	- 32	0.189830	0.199820	0.193710	0.077831	0.081926	\$0.08
27	- 33	0.180340	0.189830	0.184030	0.073940	0.077830	\$0.08
26	- 34	0.171320	0.180340	0.174820	0.070242	0.073939	\$0.07
25	- 35	0.000000	0.171320	0.166080	0.000001	0.070241	\$0.07

Table of risk band rates by class/subclass

K: Finance, management and leasing

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
83	+ 23	2.983800	and above	3.071520	2.148337	and above	\$2.21
82	+ 22	2.841710	2.983800	2.925260	2.046032	2.148336	\$2.11
81	+ 21	2.706390	2.841710	2.785960	1.948602	2.046031	\$2.01
80	+ 20	2.577510	2.706390	2.653300	1.855808	1.948601	\$1.91
79	+ 19	2.454770	2.577510	2.526950	1.767435	1.855807	\$1.82
78	+ 18	2.337880	2.454770	2.406620	1.683275	1.767434	\$1.73
77	+ 17	2.226550	2.337880	2.292020	1.603117	1.683274	\$1.65
76	+ 16	2.120520	2.226550	2.182870	1.526775	1.603116	\$1.57
75	+ 15	2.019540	2.120520	2.078930	1.454070	1.526774	\$1.50
74	+ 14	1.923370	2.019540	1.979930	1.384827	1.454069	\$1.43
73	+ 13	1.831780	1.923370	1.885650	1.318883	1.384826	\$1.36
72	+ 12	1.744550	1.831780	1.795860	1.256077	1.318882	\$1.29
71	+ 11	1.661480	1.744550	1.710340	1.196267	1.256076	\$1.23
70	+ 10	1.582360	1.661480	1.628890	1.139300	1.196266	\$1.17
69	+ 9	1.507010	1.582360	1.551330	1.085048	1.139299	\$1.12
68	+ 8	1.435250	1.507010	1.477460	1.033381	1.085047	\$1.06
67	+ 7	1.366900	1.435250	1.407100	0.984169	1.033380	\$1.01
66	+ 6	1.301810	1.366900	1.340100	0.937304	0.984168	\$0.96
65	+ 5	1.239820	1.301810	1.276280	0.892671	0.937303	\$0.92
64	+ 4	1.180780	1.239820	1.215510	0.850163	0.892670	\$0.88
63	+ 3	1.124550	1.180780	1.157630	0.809677	0.850162	\$0.83
62	+ 2	1.071000	1.124550	1.102500	0.771121	0.809676	\$0.79
61	+ 1	1.020000	1.071000	1.050000	0.734401	0.771120	\$0.76
60	Class rate's risk band	0.980000	1.020000	1.000000	0.705601	0.734400	\$0.72
59	- 1	0.931000	0.980000	0.950000	0.670321	0.705600	\$0.68
58	- 2	0.884450	0.931000	0.902500	0.636805	0.670320	\$0.65
57	- 3	0.840230	0.884450	0.857380	0.604967	0.636804	\$0.62
56	- 4	0.798220	0.840230	0.814510	0.574719	0.604966	\$0.59
55	- 5	0.758310	0.798220	0.773780	0.545984	0.574718	\$0.56
54	- 6	0.720390	0.758310	0.735090	0.518682	0.545983	\$0.53
53	- 7	0.684370	0.720390	0.698340	0.492747	0.518681	\$0.50
52	- 8	0.650150	0.684370	0.663420	0.468109	0.492746	\$0.48
51	- 9	0.617640	0.650150	0.630250	0.444702	0.468108	\$0.45
50	- 10	0.586760	0.617640	0.598740	0.422468	0.444701	\$0.43
49	- 11	0.557420	0.586760	0.568800	0.401343	0.422467	\$0.41
48	- 12	0.529550	0.557420	0.540360	0.381277	0.401342	\$0.39
47	- 13	0.503070	0.529550	0.513340	0.362211	0.381276	\$0.37
46	- 14	0.477920	0.503070	0.487670	0.344103	0.362210	\$0.35
45	- 15	0.454020	0.477920	0.463290	0.326895	0.344102	\$0.33
44	- 16	0.431320	0.454020	0.440130	0.310551	0.326894	\$0.32
43	- 17	0.409750	0.431320	0.418120	0.295021	0.310550	\$0.30
42	- 18	0.389260	0.409750	0.397210	0.280268	0.295020	\$0.29
41	- 19	0.369800	0.389260	0.377350	0.266257	0.280267	\$0.27
40	- 20	0.351310	0.369800	0.358490	0.252944	0.266256	\$0.26
39	- 21	0.333740	0.351310	0.340560	0.240294	0.252943	\$0.25
38	- 22	0.317050	0.333740	0.323530	0.228277	0.240293	\$0.23
37	- 23	0.301200	0.317050	0.307360	0.216865	0.228276	\$0.22
36	- 24	0.286140	0.301200	0.291990	0.206022	0.216864	\$0.21
35	- 25	0.271830	0.286140	0.277390	0.195719	0.206021	\$0.20
34	- 26	0.258240	0.271830	0.263520	0.185934	0.195718	\$0.19
33	- 27	0.245330	0.258240	0.250340	0.176639	0.185933	\$0.18
32	- 28	0.233060	0.245330	0.237830	0.167804	0.176638	\$0.17
31	- 29	0.221410	0.233060	0.225940	0.159416	0.167803	\$0.16
30	- 30	0.210340	0.221410	0.214640	0.151446	0.159415	\$0.15
29	- 31	0.199820	0.210340	0.203910	0.143871	0.151445	\$0.15
28	- 32	0.189830	0.199820	0.193710	0.136679	0.143870	\$0.14
27	- 33	0.180340	0.189830	0.184030	0.129846	0.136678	\$0.13
26	- 34	0.171320	0.180340	0.174820	0.123351	0.129845	\$0.13
25	- 35	0.162750	0.171320	0.166080	0.117181	0.123350	\$0.12
24	- 36	0.154610	0.162750	0.157780	0.111320	0.117180	\$0.11
23	- 37	0.146880	0.154610	0.149890	0.105755	0.111319	\$0.11
22	- 38	0.139540	0.146880	0.142400	0.100470	0.105754	\$0.10
21	- 39	0.132560	0.139540	0.135280	0.095444	0.100469	\$0.10

Table of risk band rates by class/subclass

K: Finance, management and leasing

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
20	- 40	0.125930	0.132560	0.128510	0.090671	0.095443	\$0.09
19	- 41	0.119630	0.125930	0.122090	0.086135	0.090670	\$0.09
18	- 42	0.113650	0.119630	0.115980	0.081829	0.086134	\$0.08
17	- 43	0.107970	0.113650	0.110180	0.077739	0.081828	\$0.08
16	- 44	0.102570	0.107970	0.104670	0.073851	0.077738	\$0.08
15	- 45	0.097440	0.102570	0.099440	0.070158	0.073850	\$0.07
14	- 46	0.000000	0.097440	0.094470	0.000001	0.070157	\$0.07

Table of risk band rates by class/subclass

L: Professional, scientific and technical

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
83	+ 23	2.983800	and above	3.071520	0.537085	and above	\$0.55
82	+ 22	2.841710	2.983800	2.925260	0.511509	0.537084	\$0.53
81	+ 21	2.706390	2.841710	2.785960	0.487151	0.511508	\$0.50
80	+ 20	2.577510	2.706390	2.653300	0.463953	0.487150	\$0.48
79	+ 19	2.454770	2.577510	2.526950	0.441860	0.463952	\$0.45
78	+ 18	2.337880	2.454770	2.406620	0.420819	0.441859	\$0.43
77	+ 17	2.226550	2.337880	2.292020	0.400780	0.420818	\$0.41
76	+ 16	2.120520	2.226550	2.182870	0.381695	0.400779	\$0.39
75	+ 15	2.019540	2.120520	2.078930	0.363518	0.381694	\$0.37
74	+ 14	1.923370	2.019540	1.979930	0.346208	0.363517	\$0.36
73	+ 13	1.831780	1.923370	1.885650	0.329721	0.346207	\$0.34
72	+ 12	1.744550	1.831780	1.795860	0.314020	0.329720	\$0.32
71	+ 11	1.661480	1.744550	1.710340	0.299067	0.314019	\$0.31
70	+ 10	1.582360	1.661480	1.628890	0.284826	0.299066	\$0.29
69	+ 9	1.507010	1.582360	1.551330	0.271263	0.284825	\$0.28
68	+ 8	1.435250	1.507010	1.477460	0.258346	0.271262	\$0.27
67	+ 7	1.366900	1.435250	1.407100	0.246043	0.258345	\$0.25
66	+ 6	1.301810	1.366900	1.340100	0.234327	0.246042	\$0.24
65	+ 5	1.239820	1.301810	1.276280	0.223169	0.234326	\$0.23
64	+ 4	1.180780	1.239820	1.215510	0.212541	0.223168	\$0.22
63	+ 3	1.124550	1.180780	1.157630	0.202420	0.212540	\$0.21
62	+ 2	1.071000	1.124550	1.102500	0.192781	0.202419	\$0.20
61	+ 1	1.020000	1.071000	1.050000	0.183601	0.192780	\$0.19
60	Class rate's risk band	0.980000	1.020000	1.000000	0.176401	0.183600	\$0.18
59	- 1	0.931000	0.980000	0.950000	0.167581	0.176400	\$0.17
58	- 2	0.884450	0.931000	0.902500	0.159202	0.167580	\$0.16
57	- 3	0.840230	0.884450	0.857380	0.151242	0.159201	\$0.15
56	- 4	0.798220	0.840230	0.814510	0.143681	0.151241	\$0.15
55	- 5	0.758310	0.798220	0.773780	0.136497	0.143680	\$0.14
54	- 6	0.720390	0.758310	0.735090	0.129671	0.136496	\$0.13
53	- 7	0.684370	0.720390	0.698340	0.123188	0.129670	\$0.13
52	- 8	0.650150	0.684370	0.663420	0.117028	0.123187	\$0.12
51	- 9	0.617640	0.650150	0.630250	0.111176	0.117027	\$0.11
50	- 10	0.586760	0.617640	0.598740	0.105618	0.111175	\$0.11
49	- 11	0.557420	0.586760	0.568800	0.100337	0.105617	\$0.10
48	- 12	0.529550	0.557420	0.540360	0.095320	0.100336	\$0.10
47	- 13	0.503070	0.529550	0.513340	0.090554	0.095319	\$0.09
46	- 14	0.477920	0.503070	0.487670	0.086027	0.090553	\$0.09
45	- 15	0.454020	0.477920	0.463290	0.081725	0.086026	\$0.08
44	- 16	0.431320	0.454020	0.440130	0.077639	0.081724	\$0.08
43	- 17	0.409750	0.431320	0.418120	0.073756	0.077638	\$0.08
42	- 18	0.389260	0.409750	0.397210	0.070068	0.073755	\$0.07
41	- 19	0.000000	0.389260	0.377350	0.000001	0.070067	\$0.07

Table of risk band rates by class/subclass

M: Administration, services to buildings, dwellings and open spaces

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
83	+ 23	2.983800	and above	3.071520	4.266835	and above	\$4.39
82	+ 22	2.841710	2.983800	2.925260	4.063646	4.266834	\$4.18
81	+ 21	2.706390	2.841710	2.785960	3.870139	4.063645	\$3.98
80	+ 20	2.577510	2.706390	2.653300	3.685840	3.870138	\$3.79
79	+ 19	2.454770	2.577510	2.526950	3.510322	3.685839	\$3.61
78	+ 18	2.337880	2.454770	2.406620	3.343169	3.510321	\$3.44
77	+ 17	2.226550	2.337880	2.292020	3.183968	3.343168	\$3.28
76	+ 16	2.120520	2.226550	2.182870	3.032345	3.183967	\$3.12
75	+ 15	2.019540	2.120520	2.078930	2.887943	3.032344	\$2.97
74	+ 14	1.923370	2.019540	1.979930	2.750420	2.887942	\$2.83
73	+ 13	1.831780	1.923370	1.885650	2.619446	2.750419	\$2.70
72	+ 12	1.744550	1.831780	1.795860	2.494708	2.619445	\$2.57
71	+ 11	1.661480	1.744550	1.710340	2.375917	2.494707	\$2.45
70	+ 10	1.582360	1.661480	1.628890	2.262776	2.375916	\$2.33
69	+ 9	1.507010	1.582360	1.551330	2.155025	2.262775	\$2.22
68	+ 8	1.435250	1.507010	1.477460	2.052409	2.155024	\$2.11
67	+ 7	1.366900	1.435250	1.407100	1.954668	2.052408	\$2.01
66	+ 6	1.301810	1.366900	1.340100	1.861589	1.954667	\$1.92
65	+ 5	1.239820	1.301810	1.276280	1.772944	1.861588	\$1.83
64	+ 4	1.180780	1.239820	1.215510	1.688516	1.772943	\$1.74
63	+ 3	1.124550	1.180780	1.157630	1.608108	1.688515	\$1.66
62	+ 2	1.071000	1.124550	1.102500	1.531531	1.608107	\$1.58
61	+ 1	1.020000	1.071000	1.050000	1.458601	1.531530	\$1.50
60	Class rate's risk band	0.980000	1.020000	1.000000	1.401401	1.458600	\$1.43
59	- 1	0.931000	0.980000	0.950000	1.331331	1.401400	\$1.36
58	- 2	0.884450	0.931000	0.902500	1.264765	1.331330	\$1.29
57	- 3	0.840230	0.884450	0.857380	1.201530	1.264764	\$1.23
56	- 4	0.798220	0.840230	0.814510	1.141456	1.201529	\$1.16
55	- 5	0.758310	0.798220	0.773780	1.084384	1.141455	\$1.11
54	- 6	0.720390	0.758310	0.735090	1.030159	1.084383	\$1.05
53	- 7	0.684370	0.720390	0.698340	0.978650	1.030158	\$1.00
52	- 8	0.650150	0.684370	0.663420	0.929716	0.978649	\$0.95
51	- 9	0.617640	0.650150	0.630250	0.883226	0.929715	\$0.90
50	- 10	0.586760	0.617640	0.598740	0.839068	0.883225	\$0.86
49	- 11	0.557420	0.586760	0.568800	0.797112	0.839067	\$0.81
48	- 12	0.529550	0.557420	0.540360	0.757258	0.797111	\$0.77
47	- 13	0.503070	0.529550	0.513340	0.719391	0.757257	\$0.73
46	- 14	0.477920	0.503070	0.487670	0.683427	0.719390	\$0.70
45	- 15	0.454020	0.477920	0.463290	0.649250	0.683426	\$0.66
44	- 16	0.431320	0.454020	0.440130	0.616789	0.649249	\$0.63
43	- 17	0.409750	0.431320	0.418120	0.585944	0.616788	\$0.60
42	- 18	0.389260	0.409750	0.397210	0.556643	0.585943	\$0.57
41	- 19	0.369800	0.389260	0.377350	0.528815	0.556642	\$0.54
40	- 20	0.351310	0.369800	0.358490	0.502374	0.528814	\$0.51
39	- 21	0.333740	0.351310	0.340560	0.477249	0.502373	\$0.49
38	- 22	0.317050	0.333740	0.323530	0.453383	0.477248	\$0.46
37	- 23	0.301200	0.317050	0.307360	0.430717	0.453382	\$0.44
36	- 24	0.286140	0.301200	0.291990	0.409181	0.430716	\$0.42
35	- 25	0.271830	0.286140	0.277390	0.388718	0.409180	\$0.40
34	- 26	0.258240	0.271830	0.263520	0.369284	0.388717	\$0.38
33	- 27	0.245330	0.258240	0.250340	0.350823	0.369283	\$0.36
32	- 28	0.233060	0.245330	0.237830	0.333277	0.350822	\$0.34
31	- 29	0.221410	0.233060	0.225940	0.316617	0.333276	\$0.32
30	- 30	0.210340	0.221410	0.214640	0.300787	0.316616	\$0.31
29	- 31	0.199820	0.210340	0.203910	0.285744	0.300786	\$0.29
28	- 32	0.189830	0.199820	0.193710	0.271458	0.285743	\$0.28
27	- 33	0.180340	0.189830	0.184030	0.257887	0.271457	\$0.26
26	- 34	0.171320	0.180340	0.174820	0.244989	0.257886	\$0.25
25	- 35	0.162750	0.171320	0.166080	0.232734	0.244988	\$0.24
24	- 36	0.154610	0.162750	0.157780	0.221093	0.232733	\$0.23
23	- 37	0.146880	0.154610	0.149890	0.210039	0.221092	\$0.21
22	- 38	0.139540	0.146880	0.142400	0.199543	0.210038	\$0.20
21	- 39	0.132560	0.139540	0.135280	0.189562	0.199542	\$0.19

Table of risk band rates by class/subclass

M: Administration, services to buildings, dwellings and open spaces

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
20	- 40	0.125930	0.132560	0.128510	0.180081	0.189561	\$0.18
19	- 41	0.119630	0.125930	0.122090	0.171072	0.180080	\$0.17
18	- 42	0.113650	0.119630	0.115980	0.162521	0.171071	\$0.17
17	- 43	0.107970	0.113650	0.110180	0.154398	0.162520	\$0.16
16	- 44	0.102570	0.107970	0.104670	0.146676	0.154397	\$0.15
15	- 45	0.097440	0.102570	0.099440	0.139340	0.146675	\$0.14
14	- 46	0.092570	0.097440	0.094470	0.132376	0.139339	\$0.14
13	- 47	0.087940	0.092570	0.089740	0.125755	0.132375	\$0.13
12	- 48	0.083540	0.087940	0.085260	0.119463	0.125754	\$0.12
11	- 49	0.079360	0.083540	0.080990	0.113486	0.119462	\$0.12
10	- 50	0.075390	0.079360	0.076940	0.107809	0.113485	\$0.11
9	- 51	0.071620	0.075390	0.073100	0.102418	0.107808	\$0.10
8	- 52	0.068040	0.071620	0.069440	0.097298	0.102417	\$0.10
7	- 53	0.064640	0.068040	0.065970	0.092436	0.097297	\$0.09
6	- 54	0.061410	0.064640	0.062670	0.087817	0.092435	\$0.09
5	- 55	0.058340	0.061410	0.059540	0.083427	0.087816	\$0.09
4	- 56	0.055420	0.058340	0.056560	0.079252	0.083426	\$0.08
3	- 57	0.052650	0.055420	0.053730	0.075291	0.079251	\$0.08
2	- 58	0.050020	0.052650	0.051050	0.071530	0.075290	\$0.07
1	- 59	0.047520	0.050020	0.048490	0.067955	0.071529	\$0.07
0	- 60	0.000000	0.047520	0.046070	0.000001	0.067954	\$0.07

Table of risk band rates by class/subclass

N1: Ambulatory health care

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
83	+ 23	2.983800	and above	3.071520	4.744243	and above	\$4.88
82	+ 22	2.841710	2.983800	2.925260	4.518320	4.744242	\$4.65
81	+ 21	2.706390	2.841710	2.785960	4.303161	4.518319	\$4.43
80	+ 20	2.577510	2.706390	2.653300	4.098242	4.303160	\$4.22
79	+ 19	2.454770	2.577510	2.526950	3.903085	4.098241	\$4.02
78	+ 18	2.337880	2.454770	2.406620	3.717230	3.903084	\$3.83
77	+ 17	2.226550	2.337880	2.292020	3.540216	3.717229	\$3.64
76	+ 16	2.120520	2.226550	2.182870	3.371628	3.540215	\$3.47
75	+ 15	2.019540	2.120520	2.078930	3.211070	3.371627	\$3.31
74	+ 14	1.923370	2.019540	1.979930	3.058159	3.211069	\$3.15
73	+ 13	1.831780	1.923370	1.885650	2.912531	3.058158	\$3.00
72	+ 12	1.744550	1.831780	1.795860	2.773836	2.912530	\$2.86
71	+ 11	1.661480	1.744550	1.710340	2.641754	2.773835	\$2.72
70	+ 10	1.582360	1.661480	1.628890	2.515953	2.641753	\$2.59
69	+ 9	1.507010	1.582360	1.551330	2.396147	2.515952	\$2.47
68	+ 8	1.435250	1.507010	1.477460	2.282049	2.396146	\$2.35
67	+ 7	1.366900	1.435250	1.407100	2.173372	2.282048	\$2.24
66	+ 6	1.301810	1.366900	1.340100	2.069879	2.173371	\$2.13
65	+ 5	1.239820	1.301810	1.276280	1.971315	2.069878	\$2.03
64	+ 4	1.180780	1.239820	1.215510	1.877441	1.971314	\$1.93
63	+ 3	1.124550	1.180780	1.157630	1.788036	1.877440	\$1.84
62	+ 2	1.071000	1.124550	1.102500	1.702891	1.788035	\$1.75
61	+ 1	1.020000	1.071000	1.050000	1.621801	1.702890	\$1.67
60	Class rate's risk band	0.980000	1.020000	1.000000	1.558201	1.621800	\$1.59
59	- 1	0.931000	0.980000	0.950000	1.480291	1.558200	\$1.51
58	- 2	0.884450	0.931000	0.902500	1.406277	1.480290	\$1.43
57	- 3	0.840230	0.884450	0.857380	1.335967	1.406276	\$1.36
56	- 4	0.798220	0.840230	0.814510	1.269171	1.335966	\$1.30
55	- 5	0.758310	0.798220	0.773780	1.205714	1.269170	\$1.23
54	- 6	0.720390	0.758310	0.735090	1.145421	1.205713	\$1.17
53	- 7	0.684370	0.720390	0.698340	1.088149	1.145420	\$1.11
52	- 8	0.650150	0.684370	0.663420	1.033740	1.088148	\$1.05
51	- 9	0.617640	0.650150	0.630250	0.982049	1.033739	\$1.00
50	- 10	0.586760	0.617640	0.598740	0.932949	0.982048	\$0.95
49	- 11	0.557420	0.586760	0.568800	0.886299	0.932948	\$0.90
48	- 12	0.529550	0.557420	0.540360	0.841986	0.886298	\$0.86
47	- 13	0.503070	0.529550	0.513340	0.799882	0.841985	\$0.82
46	- 14	0.477920	0.503070	0.487670	0.759894	0.799881	\$0.78
45	- 15	0.454020	0.477920	0.463290	0.721893	0.759893	\$0.74
44	- 16	0.431320	0.454020	0.440130	0.685800	0.721892	\$0.70
43	- 17	0.409750	0.431320	0.418120	0.651504	0.685799	\$0.66
42	- 18	0.389260	0.409750	0.397210	0.618924	0.651503	\$0.63
41	- 19	0.369800	0.389260	0.377350	0.587983	0.618923	\$0.60
40	- 20	0.351310	0.369800	0.358490	0.558584	0.587982	\$0.57
39	- 21	0.333740	0.351310	0.340560	0.530648	0.558583	\$0.54
38	- 22	0.317050	0.333740	0.323530	0.504111	0.530647	\$0.51
37	- 23	0.301200	0.317050	0.307360	0.478909	0.504110	\$0.49
36	- 24	0.286140	0.301200	0.291990	0.454964	0.478908	\$0.46
35	- 25	0.271830	0.286140	0.277390	0.432211	0.454963	\$0.44
34	- 26	0.258240	0.271830	0.263520	0.410603	0.432210	\$0.42
33	- 27	0.245330	0.258240	0.250340	0.390076	0.410602	\$0.40
32	- 28	0.233060	0.245330	0.237830	0.370566	0.390075	\$0.38
31	- 29	0.221410	0.233060	0.225940	0.352043	0.370565	\$0.36
30	- 30	0.210340	0.221410	0.214640	0.334442	0.352042	\$0.34
29	- 31	0.199820	0.210340	0.203910	0.317715	0.334441	\$0.32
28	- 32	0.189830	0.199820	0.193710	0.301831	0.317714	\$0.31
27	- 33	0.180340	0.189830	0.184030	0.286742	0.301830	\$0.29
26	- 34	0.171320	0.180340	0.174820	0.272400	0.286741	\$0.28
25	- 35	0.162750	0.171320	0.166080	0.258774	0.272399	\$0.26
24	- 36	0.154610	0.162750	0.157780	0.245831	0.258773	\$0.25
23	- 37	0.146880	0.154610	0.149890	0.233540	0.245830	\$0.24
22	- 38	0.139540	0.146880	0.142400	0.221870	0.233539	\$0.23
21	- 39	0.132560	0.139540	0.135280	0.210771	0.221869	\$0.22

Table of risk band rates by class/subclass

N1: Ambulatory health care

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
20	- 40	0.125930	0.132560	0.128510	0.200230	0.210770	\$0.20
19	- 41	0.119630	0.125930	0.122090	0.190213	0.200229	\$0.19
18	- 42	0.113650	0.119630	0.115980	0.180705	0.190212	\$0.18
17	- 43	0.107970	0.113650	0.110180	0.171673	0.180704	\$0.18
16	- 44	0.102570	0.107970	0.104670	0.163087	0.171672	\$0.17
15	- 45	0.097440	0.102570	0.099440	0.154931	0.163086	\$0.16
14	- 46	0.092570	0.097440	0.094470	0.147187	0.154930	\$0.15
13	- 47	0.087940	0.092570	0.089740	0.139826	0.147186	\$0.14
12	- 48	0.083540	0.087940	0.085260	0.132830	0.139825	\$0.14
11	- 49	0.079360	0.083540	0.080990	0.126183	0.132829	\$0.13
10	- 50	0.075390	0.079360	0.076940	0.119871	0.126182	\$0.12
9	- 51	0.071620	0.075390	0.073100	0.113877	0.119870	\$0.12
8	- 52	0.068040	0.071620	0.069440	0.108185	0.113876	\$0.11
7	- 53	0.064640	0.068040	0.065970	0.102779	0.108184	\$0.10
6	- 54	0.061410	0.064640	0.062670	0.097643	0.102778	\$0.10
5	- 55	0.058340	0.061410	0.059540	0.092762	0.097642	\$0.09
4	- 56	0.055420	0.058340	0.056560	0.088119	0.092761	\$0.09
3	- 57	0.052650	0.055420	0.053730	0.083715	0.088118	\$0.09
2	- 58	0.050020	0.052650	0.051050	0.079533	0.083714	\$0.08
1	- 59	0.047520	0.050020	0.048490	0.075558	0.079532	\$0.08
0	- 60	0.045140	0.047520	0.046070	0.071774	0.075557	\$0.07
-1	- 61	0.042880	0.045140	0.043770	0.068180	0.071773	\$0.07
-2	- 62	0.000000	0.042880	0.041580	0.000001	0.068179	\$0.07

Table of risk band rates by class/subclass

N2: Nursing and residential care facilities

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
83	+ 23	2.983800	and above	3.071520	6.265981	and above	\$6.45
82	+ 22	2.841710	2.983800	2.925260	5.967592	6.265980	\$6.14
81	+ 21	2.706390	2.841710	2.785960	5.683420	5.967591	\$5.85
80	+ 20	2.577510	2.706390	2.653300	5.412772	5.683419	\$5.57
79	+ 19	2.454770	2.577510	2.526950	5.155018	5.412771	\$5.31
78	+ 18	2.337880	2.454770	2.406620	4.909549	5.155017	\$5.05
77	+ 17	2.226550	2.337880	2.292020	4.675756	4.909548	\$4.81
76	+ 16	2.120520	2.226550	2.182870	4.453093	4.675755	\$4.58
75	+ 15	2.019540	2.120520	2.078930	4.241035	4.453092	\$4.37
74	+ 14	1.923370	2.019540	1.979930	4.039078	4.241034	\$4.16
73	+ 13	1.831780	1.923370	1.885650	3.846739	4.039077	\$3.96
72	+ 12	1.744550	1.831780	1.795860	3.663556	3.846738	\$3.77
71	+ 11	1.661480	1.744550	1.710340	3.489109	3.663555	\$3.59
70	+ 10	1.582360	1.661480	1.628890	3.322957	3.489108	\$3.42
69	+ 9	1.507010	1.582360	1.551330	3.164722	3.322956	\$3.26
68	+ 8	1.435250	1.507010	1.477460	3.014026	3.164721	\$3.10
67	+ 7	1.366900	1.435250	1.407100	2.870491	3.014025	\$2.95
66	+ 6	1.301810	1.366900	1.340100	2.733802	2.870490	\$2.81
65	+ 5	1.239820	1.301810	1.276280	2.603623	2.733801	\$2.68
64	+ 4	1.180780	1.239820	1.215510	2.479639	2.603622	\$2.55
63	+ 3	1.124550	1.180780	1.157630	2.361556	2.479638	\$2.43
62	+ 2	1.071000	1.124550	1.102500	2.249101	2.361555	\$2.32
61	+ 1	1.020000	1.071000	1.050000	2.142001	2.249100	\$2.21
60	Class rate's risk band	0.980000	1.020000	1.000000	2.058001	2.142000	\$2.10
59	- 1	0.931000	0.980000	0.950000	1.955101	2.058000	\$2.00
58	- 2	0.884450	0.931000	0.902500	1.857346	1.955100	\$1.90
57	- 3	0.840230	0.884450	0.857380	1.764484	1.857345	\$1.80
56	- 4	0.798220	0.840230	0.814510	1.676263	1.764483	\$1.71
55	- 5	0.758310	0.798220	0.773780	1.592452	1.676262	\$1.62
54	- 6	0.720390	0.758310	0.735090	1.512820	1.592451	\$1.54
53	- 7	0.684370	0.720390	0.698340	1.437178	1.512819	\$1.47
52	- 8	0.650150	0.684370	0.663420	1.365316	1.437177	\$1.39
51	- 9	0.617640	0.650150	0.630250	1.297045	1.365315	\$1.32
50	- 10	0.586760	0.617640	0.598740	1.232197	1.297044	\$1.26
49	- 11	0.557420	0.586760	0.568800	1.170583	1.232196	\$1.19
48	- 12	0.529550	0.557420	0.540360	1.112056	1.170582	\$1.13
47	- 13	0.503070	0.529550	0.513340	1.056448	1.112055	\$1.08
46	- 14	0.477920	0.503070	0.487670	1.003633	1.056447	\$1.02
45	- 15	0.454020	0.477920	0.463290	0.953443	1.003632	\$0.97
44	- 16	0.431320	0.454020	0.440130	0.905773	0.953442	\$0.92
43	- 17	0.409750	0.431320	0.418120	0.860476	0.905772	\$0.88
42	- 18	0.389260	0.409750	0.397210	0.817447	0.860475	\$0.83
41	- 19	0.369800	0.389260	0.377350	0.776581	0.817446	\$0.79
40	- 20	0.351310	0.369800	0.358490	0.737752	0.776580	\$0.75
39	- 21	0.333740	0.351310	0.340560	0.700855	0.737751	\$0.72
38	- 22	0.317050	0.333740	0.323530	0.665806	0.700854	\$0.68
37	- 23	0.301200	0.317050	0.307360	0.632521	0.665805	\$0.65
36	- 24	0.286140	0.301200	0.291990	0.600895	0.632520	\$0.61
35	- 25	0.271830	0.286140	0.277390	0.570844	0.600894	\$0.58
34	- 26	0.258240	0.271830	0.263520	0.542305	0.570843	\$0.55
33	- 27	0.245330	0.258240	0.250340	0.515194	0.542304	\$0.53
32	- 28	0.233060	0.245330	0.237830	0.489427	0.515193	\$0.50
31	- 29	0.221410	0.233060	0.225940	0.464962	0.489426	\$0.47
30	- 30	0.210340	0.221410	0.214640	0.441715	0.464961	\$0.45
29	- 31	0.199820	0.210340	0.203910	0.419623	0.441714	\$0.43
28	- 32	0.189830	0.199820	0.193710	0.398644	0.419622	\$0.41
27	- 33	0.180340	0.189830	0.184030	0.378715	0.398643	\$0.39
26	- 34	0.171320	0.180340	0.174820	0.359773	0.378714	\$0.37
25	- 35	0.162750	0.171320	0.166080	0.341776	0.359772	\$0.35
24	- 36	0.154610	0.162750	0.157780	0.324682	0.341775	\$0.33
23	- 37	0.146880	0.154610	0.149890	0.308449	0.324681	\$0.31
22	- 38	0.139540	0.146880	0.142400	0.293035	0.308448	\$0.30
21	- 39	0.132560	0.139540	0.135280	0.278377	0.293034	\$0.28

Table of risk band rates by class/subclass

N2: Nursing and residential care facilities

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
20	- 40	0.125930	0.132560	0.128510	0.264454	0.278376	\$0.27
19	- 41	0.119630	0.125930	0.122090	0.251224	0.264453	\$0.26
18	- 42	0.113650	0.119630	0.115980	0.238666	0.251223	\$0.24
17	- 43	0.107970	0.113650	0.110180	0.226738	0.238665	\$0.23
16	- 44	0.102570	0.107970	0.104670	0.215398	0.226737	\$0.22
15	- 45	0.097440	0.102570	0.099440	0.204625	0.215397	\$0.21
14	- 46	0.092570	0.097440	0.094470	0.194398	0.204624	\$0.20
13	- 47	0.087940	0.092570	0.089740	0.184675	0.194397	\$0.19
12	- 48	0.083540	0.087940	0.085260	0.175435	0.184674	\$0.18
11	- 49	0.079360	0.083540	0.080990	0.166657	0.175434	\$0.17
10	- 50	0.075390	0.079360	0.076940	0.158320	0.166656	\$0.16
9	- 51	0.071620	0.075390	0.073100	0.150403	0.158319	\$0.15
8	- 52	0.068040	0.071620	0.069440	0.142885	0.150402	\$0.15
7	- 53	0.064640	0.068040	0.065970	0.135745	0.142884	\$0.14
6	- 54	0.061410	0.064640	0.062670	0.128962	0.135744	\$0.13
5	- 55	0.058340	0.061410	0.059540	0.122515	0.128961	\$0.13
4	- 56	0.055420	0.058340	0.056560	0.116383	0.122514	\$0.12
3	- 57	0.052650	0.055420	0.053730	0.110566	0.116382	\$0.11
2	- 58	0.050020	0.052650	0.051050	0.105043	0.110565	\$0.11
1	- 59	0.047520	0.050020	0.048490	0.099793	0.105042	\$0.10
0	- 60	0.045140	0.047520	0.046070	0.094795	0.099792	\$0.10
-1	- 61	0.042880	0.045140	0.043770	0.090049	0.094794	\$0.09
-2	- 62	0.040740	0.042880	0.041580	0.085555	0.090048	\$0.09
-3	- 63	0.038700	0.040740	0.039500	0.081271	0.085554	\$0.08
-4	- 64	0.036770	0.038700	0.037520	0.077218	0.081270	\$0.08
-5	- 65	0.034930	0.036770	0.035650	0.073354	0.077217	\$0.07
-6	- 66	0.033180	0.034930	0.033870	0.069679	0.073353	\$0.07
-7	- 67	0.000000	0.033180	0.032170	0.000001	0.069678	\$0.07

Table of risk band rates by class/subclass

N3: Social assistance

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
83	+ 23	2.983800	and above	3.071520	4.117645	and above	\$4.24
82	+ 22	2.841710	2.983800	2.925260	3.921561	4.117644	\$4.04
81	+ 21	2.706390	2.841710	2.785960	3.734819	3.921560	\$3.84
80	+ 20	2.577510	2.706390	2.653300	3.556965	3.734818	\$3.66
79	+ 19	2.454770	2.577510	2.526950	3.387584	3.556964	\$3.49
78	+ 18	2.337880	2.454770	2.406620	3.226275	3.387583	\$3.32
77	+ 17	2.226550	2.337880	2.292020	3.072640	3.226274	\$3.16
76	+ 16	2.120520	2.226550	2.182870	2.926319	3.072639	\$3.01
75	+ 15	2.019540	2.120520	2.078930	2.786966	2.926318	\$2.87
74	+ 14	1.923370	2.019540	1.979930	2.654252	2.786965	\$2.73
73	+ 13	1.831780	1.923370	1.885650	2.527857	2.654251	\$2.60
72	+ 12	1.744550	1.831780	1.795860	2.407480	2.527856	\$2.48
71	+ 11	1.661480	1.744550	1.710340	2.292843	2.407479	\$2.36
70	+ 10	1.582360	1.661480	1.628890	2.183658	2.292842	\$2.25
69	+ 9	1.507010	1.582360	1.551330	2.079675	2.183657	\$2.14
68	+ 8	1.435250	1.507010	1.477460	1.980646	2.079674	\$2.04
67	+ 7	1.366900	1.435250	1.407100	1.886323	1.980645	\$1.94
66	+ 6	1.301810	1.366900	1.340100	1.796499	1.886322	\$1.85
65	+ 5	1.239820	1.301810	1.276280	1.710953	1.796498	\$1.76
64	+ 4	1.180780	1.239820	1.215510	1.629477	1.710952	\$1.68
63	+ 3	1.124550	1.180780	1.157630	1.551880	1.629476	\$1.60
62	+ 2	1.071000	1.124550	1.102500	1.477981	1.551879	\$1.52
61	+ 1	1.020000	1.071000	1.050000	1.407601	1.477980	\$1.45
60	Class rate's risk band	0.980000	1.020000	1.000000	1.352401	1.407600	\$1.38
59	- 1	0.931000	0.980000	0.950000	1.284781	1.352400	\$1.31
58	- 2	0.884450	0.931000	0.902500	1.220542	1.284780	\$1.25
57	- 3	0.840230	0.884450	0.857380	1.159518	1.220541	\$1.18
56	- 4	0.798220	0.840230	0.814510	1.101545	1.159517	\$1.12
55	- 5	0.758310	0.798220	0.773780	1.046469	1.101544	\$1.07
54	- 6	0.720390	0.758310	0.735090	0.994139	1.046468	\$1.01
53	- 7	0.684370	0.720390	0.698340	0.944432	0.994138	\$0.96
52	- 8	0.650150	0.684370	0.663420	0.897208	0.944431	\$0.92
51	- 9	0.617640	0.650150	0.630250	0.852344	0.897207	\$0.87
50	- 10	0.586760	0.617640	0.598740	0.809730	0.852343	\$0.83
49	- 11	0.557420	0.586760	0.568800	0.769241	0.809729	\$0.78
48	- 12	0.529550	0.557420	0.540360	0.730780	0.769240	\$0.75
47	- 13	0.503070	0.529550	0.513340	0.694238	0.730779	\$0.71
46	- 14	0.477920	0.503070	0.487670	0.659531	0.694237	\$0.67
45	- 15	0.454020	0.477920	0.463290	0.626549	0.659530	\$0.64
44	- 16	0.431320	0.454020	0.440130	0.595223	0.626548	\$0.61
43	- 17	0.409750	0.431320	0.418120	0.565456	0.595222	\$0.58
42	- 18	0.389260	0.409750	0.397210	0.537180	0.565455	\$0.55
41	- 19	0.369800	0.389260	0.377350	0.510325	0.537179	\$0.52
40	- 20	0.351310	0.369800	0.358490	0.484809	0.510324	\$0.49
39	- 21	0.333740	0.351310	0.340560	0.460562	0.484808	\$0.47
38	- 22	0.317050	0.333740	0.323530	0.437530	0.460561	\$0.45
37	- 23	0.301200	0.317050	0.307360	0.415657	0.437529	\$0.42
36	- 24	0.286140	0.301200	0.291990	0.394874	0.415656	\$0.40
35	- 25	0.271830	0.286140	0.277390	0.375126	0.394873	\$0.38
34	- 26	0.258240	0.271830	0.263520	0.356372	0.375125	\$0.36
33	- 27	0.245330	0.258240	0.250340	0.338556	0.356371	\$0.35
32	- 28	0.233060	0.245330	0.237830	0.321624	0.338555	\$0.33
31	- 29	0.221410	0.233060	0.225940	0.305547	0.321623	\$0.31
30	- 30	0.210340	0.221410	0.214640	0.290270	0.305546	\$0.30
29	- 31	0.199820	0.210340	0.203910	0.275753	0.290269	\$0.28
28	- 32	0.189830	0.199820	0.193710	0.261966	0.275752	\$0.27
27	- 33	0.180340	0.189830	0.184030	0.248870	0.261965	\$0.25
26	- 34	0.171320	0.180340	0.174820	0.236423	0.248869	\$0.24
25	- 35	0.162750	0.171320	0.166080	0.224596	0.236422	\$0.23
24	- 36	0.154610	0.162750	0.157780	0.213363	0.224595	\$0.22
23	- 37	0.146880	0.154610	0.149890	0.202695	0.213362	\$0.21
22	- 38	0.139540	0.146880	0.142400	0.192566	0.202694	\$0.20
21	- 39	0.132560	0.139540	0.135280	0.182934	0.192565	\$0.19

Table of risk band rates by class/subclass

N3: Social assistance

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
20	- 40	0.125930	0.132560	0.128510	0.173784	0.182933	\$0.18
19	- 41	0.119630	0.125930	0.122090	0.165090	0.173783	\$0.17
18	- 42	0.113650	0.119630	0.115980	0.156838	0.165089	\$0.16
17	- 43	0.107970	0.113650	0.110180	0.149000	0.156837	\$0.15
16	- 44	0.102570	0.107970	0.104670	0.141548	0.148999	\$0.14
15	- 45	0.097440	0.102570	0.099440	0.134468	0.141547	\$0.14
14	- 46	0.092570	0.097440	0.094470	0.127748	0.134467	\$0.13
13	- 47	0.087940	0.092570	0.089740	0.121358	0.127747	\$0.12
12	- 48	0.083540	0.087940	0.085260	0.115286	0.121357	\$0.12
11	- 49	0.079360	0.083540	0.080990	0.109518	0.115285	\$0.11
10	- 50	0.075390	0.079360	0.076940	0.104039	0.109517	\$0.11
9	- 51	0.071620	0.075390	0.073100	0.098837	0.104038	\$0.10
8	- 52	0.068040	0.071620	0.069440	0.093896	0.098836	\$0.10
7	- 53	0.064640	0.068040	0.065970	0.089204	0.093895	\$0.09
6	- 54	0.061410	0.064640	0.062670	0.084747	0.089203	\$0.09
5	- 55	0.058340	0.061410	0.059540	0.080510	0.084746	\$0.08
4	- 56	0.055420	0.058340	0.056560	0.076481	0.080509	\$0.08
3	- 57	0.052650	0.055420	0.053730	0.072658	0.076480	\$0.07
2	- 58	0.050020	0.052650	0.051050	0.069029	0.072657	\$0.07
1	- 59	0.000000	0.050020	0.048490	0.000001	0.069028	\$0.07

Table of risk band rates by class/subclass

O: Leisure and hospitality

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
83	+ 23	2.983800	and above	3.071520	2.685421	and above	\$2.76
82	+ 22	2.841710	2.983800	2.925260	2.557540	2.685420	\$2.63
81	+ 21	2.706390	2.841710	2.785960	2.435752	2.557539	\$2.51
80	+ 20	2.577510	2.706390	2.653300	2.319760	2.435751	\$2.39
79	+ 19	2.454770	2.577510	2.526950	2.209294	2.319759	\$2.27
78	+ 18	2.337880	2.454770	2.406620	2.104093	2.209293	\$2.17
77	+ 17	2.226550	2.337880	2.292020	2.003896	2.104092	\$2.06
76	+ 16	2.120520	2.226550	2.182870	1.908469	2.003895	\$1.96
75	+ 15	2.019540	2.120520	2.078930	1.817587	1.908468	\$1.87
74	+ 14	1.923370	2.019540	1.979930	1.731034	1.817586	\$1.78
73	+ 13	1.831780	1.923370	1.885650	1.648603	1.731033	\$1.70
72	+ 12	1.744550	1.831780	1.795860	1.570096	1.648602	\$1.62
71	+ 11	1.661480	1.744550	1.710340	1.495333	1.570095	\$1.54
70	+ 10	1.582360	1.661480	1.628890	1.424125	1.495332	\$1.47
69	+ 9	1.507010	1.582360	1.551330	1.356310	1.424124	\$1.40
68	+ 8	1.435250	1.507010	1.477460	1.291726	1.356309	\$1.33
67	+ 7	1.366900	1.435250	1.407100	1.230211	1.291725	\$1.27
66	+ 6	1.301810	1.366900	1.340100	1.171630	1.230210	\$1.21
65	+ 5	1.239820	1.301810	1.276280	1.115839	1.171629	\$1.15
64	+ 4	1.180780	1.239820	1.215510	1.062703	1.115838	\$1.09
63	+ 3	1.124550	1.180780	1.157630	1.012096	1.062702	\$1.04
62	+ 2	1.071000	1.124550	1.102500	0.963901	1.012095	\$0.99
61	+ 1	1.020000	1.071000	1.050000	0.918001	0.963900	\$0.95
60	Class rate's risk band	0.980000	1.020000	1.000000	0.882001	0.918000	\$0.90
59	- 1	0.931000	0.980000	0.950000	0.837901	0.882000	\$0.86
58	- 2	0.884450	0.931000	0.902500	0.796006	0.837900	\$0.81
57	- 3	0.840230	0.884450	0.857380	0.756208	0.796005	\$0.77
56	- 4	0.798220	0.840230	0.814510	0.718399	0.756207	\$0.73
55	- 5	0.758310	0.798220	0.773780	0.682480	0.718398	\$0.70
54	- 6	0.720390	0.758310	0.735090	0.648352	0.682479	\$0.66
53	- 7	0.684370	0.720390	0.698340	0.615934	0.648351	\$0.63
52	- 8	0.650150	0.684370	0.663420	0.585136	0.615933	\$0.60
51	- 9	0.617640	0.650150	0.630250	0.555877	0.585135	\$0.57
50	- 10	0.586760	0.617640	0.598740	0.528085	0.555876	\$0.54
49	- 11	0.557420	0.586760	0.568800	0.501679	0.528084	\$0.51
48	- 12	0.529550	0.557420	0.540360	0.476596	0.501678	\$0.49
47	- 13	0.503070	0.529550	0.513340	0.452764	0.476595	\$0.46
46	- 14	0.477920	0.503070	0.487670	0.430129	0.452763	\$0.44
45	- 15	0.454020	0.477920	0.463290	0.408619	0.430128	\$0.42
44	- 16	0.431320	0.454020	0.440130	0.388189	0.408618	\$0.40
43	- 17	0.409750	0.431320	0.418120	0.368776	0.388188	\$0.38
42	- 18	0.389260	0.409750	0.397210	0.350335	0.368775	\$0.36
41	- 19	0.369800	0.389260	0.377350	0.332821	0.350334	\$0.34
40	- 20	0.351310	0.369800	0.358490	0.316180	0.332820	\$0.32
39	- 21	0.333740	0.351310	0.340560	0.300367	0.316179	\$0.31
38	- 22	0.317050	0.333740	0.323530	0.285346	0.300366	\$0.29
37	- 23	0.301200	0.317050	0.307360	0.271081	0.285345	\$0.28
36	- 24	0.286140	0.301200	0.291990	0.257527	0.271080	\$0.26
35	- 25	0.271830	0.286140	0.277390	0.244648	0.257526	\$0.25
34	- 26	0.258240	0.271830	0.263520	0.232417	0.244647	\$0.24
33	- 27	0.245330	0.258240	0.250340	0.220798	0.232416	\$0.23
32	- 28	0.233060	0.245330	0.237830	0.209755	0.220797	\$0.21
31	- 29	0.221410	0.233060	0.225940	0.199270	0.209754	\$0.20
30	- 30	0.210340	0.221410	0.214640	0.189307	0.199269	\$0.19
29	- 31	0.199820	0.210340	0.203910	0.179839	0.189306	\$0.18
28	- 32	0.189830	0.199820	0.193710	0.170848	0.179838	\$0.17
27	- 33	0.180340	0.189830	0.184030	0.162307	0.170847	\$0.17
26	- 34	0.171320	0.180340	0.174820	0.154189	0.162306	\$0.16
25	- 35	0.162750	0.171320	0.166080	0.146476	0.154188	\$0.15
24	- 36	0.154610	0.162750	0.157780	0.139150	0.146475	\$0.14
23	- 37	0.146880	0.154610	0.149890	0.132193	0.139149	\$0.13
22	- 38	0.139540	0.146880	0.142400	0.125587	0.132192	\$0.13
21	- 39	0.132560	0.139540	0.135280	0.119305	0.125586	\$0.12

Table of risk band rates by class/subclass

O: Leisure and hospitality

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
20	- 40	0.125930	0.132560	0.128510	0.113338	0.119304	\$0.12
19	- 41	0.119630	0.125930	0.122090	0.107668	0.113337	\$0.11
18	- 42	0.113650	0.119630	0.115980	0.102286	0.107667	\$0.10
17	- 43	0.107970	0.113650	0.110180	0.097174	0.102285	\$0.10
16	- 44	0.102570	0.107970	0.104670	0.092314	0.097173	\$0.09
15	- 45	0.097440	0.102570	0.099440	0.087697	0.092313	\$0.09
14	- 46	0.092570	0.097440	0.094470	0.083314	0.087696	\$0.09
13	- 47	0.087940	0.092570	0.089740	0.079147	0.083313	\$0.08
12	- 48	0.083540	0.087940	0.085260	0.075187	0.079146	\$0.08
11	- 49	0.079360	0.083540	0.080990	0.071425	0.075186	\$0.07
10	- 50	0.075390	0.079360	0.076940	0.067852	0.071424	\$0.07
9	- 51	0.000000	0.075390	0.073100	0.000001	0.067851	\$0.07

Table of risk band rates by class/subclass

P: Other services

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
83	+ 23	2.983800	and above	3.071520	3.819265	and above	\$3.93
82	+ 22	2.841710	2.983800	2.925260	3.637390	3.819264	\$3.74
81	+ 21	2.706390	2.841710	2.785960	3.464180	3.637389	\$3.57
80	+ 20	2.577510	2.706390	2.653300	3.299214	3.464179	\$3.40
79	+ 19	2.454770	2.577510	2.526950	3.142107	3.299213	\$3.23
78	+ 18	2.337880	2.454770	2.406620	2.992487	3.142106	\$3.08
77	+ 17	2.226550	2.337880	2.292020	2.849985	2.992486	\$2.93
76	+ 16	2.120520	2.226550	2.182870	2.714267	2.849984	\$2.79
75	+ 15	2.019540	2.120520	2.078930	2.585012	2.714266	\$2.66
74	+ 14	1.923370	2.019540	1.979930	2.461915	2.585011	\$2.53
73	+ 13	1.831780	1.923370	1.885650	2.344679	2.461914	\$2.41
72	+ 12	1.744550	1.831780	1.795860	2.233025	2.344678	\$2.30
71	+ 11	1.661480	1.744550	1.710340	2.126695	2.233024	\$2.19
70	+ 10	1.582360	1.661480	1.628890	2.025422	2.126694	\$2.08
69	+ 9	1.507010	1.582360	1.551330	1.928974	2.025421	\$1.99
68	+ 8	1.435250	1.507010	1.477460	1.837121	1.928973	\$1.89
67	+ 7	1.366900	1.435250	1.407100	1.749633	1.837120	\$1.80
66	+ 6	1.301810	1.366900	1.340100	1.666318	1.749632	\$1.72
65	+ 5	1.239820	1.301810	1.276280	1.586971	1.666317	\$1.63
64	+ 4	1.180780	1.239820	1.215510	1.511399	1.586970	\$1.56
63	+ 3	1.124550	1.180780	1.157630	1.439425	1.511398	\$1.48
62	+ 2	1.071000	1.124550	1.102500	1.370881	1.439424	\$1.41
61	+ 1	1.020000	1.071000	1.050000	1.305601	1.370880	\$1.34
60	Class rate's risk band	0.980000	1.020000	1.000000	1.254401	1.305600	\$1.28
59	- 1	0.931000	0.980000	0.950000	1.191681	1.254400	\$1.22
58	- 2	0.884450	0.931000	0.902500	1.132097	1.191680	\$1.16
57	- 3	0.840230	0.884450	0.857380	1.075495	1.132096	\$1.10
56	- 4	0.798220	0.840230	0.814510	1.021723	1.075494	\$1.04
55	- 5	0.758310	0.798220	0.773780	0.970638	1.021722	\$0.99
54	- 6	0.720390	0.758310	0.735090	0.922100	0.970637	\$0.94
53	- 7	0.684370	0.720390	0.698340	0.875995	0.922099	\$0.89
52	- 8	0.650150	0.684370	0.663420	0.832193	0.875994	\$0.85
51	- 9	0.617640	0.650150	0.630250	0.790580	0.832192	\$0.81
50	- 10	0.586760	0.617640	0.598740	0.751054	0.790579	\$0.77
49	- 11	0.557420	0.586760	0.568800	0.713499	0.751053	\$0.73
48	- 12	0.529550	0.557420	0.540360	0.677825	0.713498	\$0.69
47	- 13	0.503070	0.529550	0.513340	0.643931	0.677824	\$0.66
46	- 14	0.477920	0.503070	0.487670	0.611739	0.643930	\$0.62
45	- 15	0.454020	0.477920	0.463290	0.581147	0.611738	\$0.59
44	- 16	0.431320	0.454020	0.440130	0.552091	0.581146	\$0.56
43	- 17	0.409750	0.431320	0.418120	0.524481	0.552090	\$0.54
42	- 18	0.389260	0.409750	0.397210	0.498254	0.524480	\$0.51
41	- 19	0.369800	0.389260	0.377350	0.473345	0.498253	\$0.48
40	- 20	0.351310	0.369800	0.358490	0.449678	0.473344	\$0.46
39	- 21	0.333740	0.351310	0.340560	0.427188	0.449677	\$0.44
38	- 22	0.317050	0.333740	0.323530	0.405825	0.427187	\$0.41
37	- 23	0.301200	0.317050	0.307360	0.385537	0.405824	\$0.39
36	- 24	0.286140	0.301200	0.291990	0.366260	0.385536	\$0.37
35	- 25	0.271830	0.286140	0.277390	0.347943	0.366259	\$0.36
34	- 26	0.258240	0.271830	0.263520	0.330548	0.347942	\$0.34
33	- 27	0.245330	0.258240	0.250340	0.314023	0.330547	\$0.32
32	- 28	0.233060	0.245330	0.237830	0.298318	0.314022	\$0.30
31	- 29	0.221410	0.233060	0.225940	0.283406	0.298317	\$0.29
30	- 30	0.210340	0.221410	0.214640	0.269236	0.283405	\$0.27
29	- 31	0.199820	0.210340	0.203910	0.255771	0.269235	\$0.26
28	- 32	0.189830	0.199820	0.193710	0.242983	0.255770	\$0.25
27	- 33	0.180340	0.189830	0.184030	0.230836	0.242982	\$0.24
26	- 34	0.171320	0.180340	0.174820	0.219291	0.230835	\$0.22
25	- 35	0.162750	0.171320	0.166080	0.208321	0.219290	\$0.21
24	- 36	0.154610	0.162750	0.157780	0.197902	0.208320	\$0.20
23	- 37	0.146880	0.154610	0.149890	0.188007	0.197901	\$0.19
22	- 38	0.139540	0.146880	0.142400	0.178612	0.188006	\$0.18
21	- 39	0.132560	0.139540	0.135280	0.169678	0.178611	\$0.17

Table of risk band rates by class/subclass

P: Other services

Risk band	Risk band change from class risk band	Risk profile index from	Risk profile index to	Risk band rate factor	Prior year rate from	Prior year rate to	Risk band rate
20	- 40	0.125930	0.132560	0.128510	0.161191	0.169677	\$0.16
19	- 41	0.119630	0.125930	0.122090	0.153127	0.161190	\$0.16
18	- 42	0.113650	0.119630	0.115980	0.145473	0.153126	\$0.15
17	- 43	0.107970	0.113650	0.110180	0.138203	0.145472	\$0.14
16	- 44	0.102570	0.107970	0.104670	0.131291	0.138202	\$0.13
15	- 45	0.097440	0.102570	0.099440	0.124724	0.131290	\$0.13
14	- 46	0.092570	0.097440	0.094470	0.118491	0.124723	\$0.12
13	- 47	0.087940	0.092570	0.089740	0.112564	0.118490	\$0.11
12	- 48	0.083540	0.087940	0.085260	0.106932	0.112563	\$0.11
11	- 49	0.079360	0.083540	0.080990	0.101582	0.106931	\$0.10
10	- 50	0.075390	0.079360	0.076940	0.096500	0.101581	\$0.10
9	- 51	0.071620	0.075390	0.073100	0.091675	0.096499	\$0.09
8	- 52	0.068040	0.071620	0.069440	0.087092	0.091674	\$0.09
7	- 53	0.064640	0.068040	0.065970	0.082740	0.087091	\$0.08
6	- 54	0.061410	0.064640	0.062670	0.078606	0.082739	\$0.08
5	- 55	0.058340	0.061410	0.059540	0.074676	0.078605	\$0.08
4	- 56	0.055420	0.058340	0.056560	0.070939	0.074675	\$0.07
3	- 57	0.052650	0.055420	0.053730	0.067393	0.070938	\$0.07
2	- 58	0.000000	0.052650	0.051050	0.000001	0.067392	\$0.07

2026 class/subclass rate modifiers (OHSA & SWA and Mine Rescue, but not transition funding)

Class/ subclass	Description	OHSA rate	SWA rate	Mine Rescue rate
A	Agriculture	-\$0.047	-\$0.029	\$0.291
B	Mining, quarrying and oil and gas extraction	-\$0.047	-\$0.029	\$0.291
C	Utilities	-\$0.023	-\$0.014	\$0.291
D1	Educational services	-\$0.024	-\$0.015	\$0.291
D2	Public administration	-\$0.072	-\$0.044	\$0.291
D3	Hospitals	-\$0.031	-\$0.020	\$0.291
E1	Food, textiles and related manufacturing	-\$0.037	-\$0.022	\$0.291
E2	Non-metallic and mineral manufacturing	-\$0.048	-\$0.030	\$0.291
E3	Printing, petroleum and chemical manufacturing	-\$0.033	-\$0.021	\$0.291
E4	Metal, transportation equipment and furniture manufacturing	-\$0.045	-\$0.028	\$0.291
E5	Machinery, electrical equipment and miscellaneous manufacturing	-\$0.035	-\$0.022	\$0.291
E6	Computer and electronic manufacturing	-\$0.025	-\$0.016	\$0.291
F1	Rail, water, truck transportation and postal service	-\$0.098	-\$0.049	\$0.291
F2	Air, transit, ground passenger, recreational and pipeline transportation, courier services and warehousing	-\$0.037	-\$0.024	\$0.291
G1	Residential building construction	-\$0.051	-\$0.032	\$0.291
G2	Infrastructure construction	-\$0.045	-\$0.028	\$0.291
G3	Foundation, structure and building exterior construction	-\$0.077	-\$0.048	\$0.291
G4	Building equipment construction	-\$0.041	-\$0.026	\$0.291
G5	Specialty trades construction	-\$0.051	-\$0.032	\$0.291
G6	Non-residential building construction	-\$0.041	-\$0.026	\$0.291
H1	Petroleum, food, motor vehicle and miscellaneous wholesale	-\$0.039	-\$0.025	\$0.291
H2	Personal and household goods, building materials and machinery wholesale	-\$0.027	-\$0.017	\$0.291
I1	Motor vehicles, building materials and food and beverage retail	-\$0.034	-\$0.021	\$0.291
I2	Furniture, home furnishings, clothing and clothing accessories retail	-\$0.029	-\$0.018	\$0.291
I3	Electronics, appliances and health and personal care retail	-\$0.023	-\$0.015	\$0.291
I4	Specialized retail and department stores	-\$0.030	-\$0.018	\$0.291
J	Information and culture	-\$0.026	-\$0.016	\$0.291
K	Finance, management and leasing	-\$0.026	-\$0.017	\$0.291
L	Professional, scientific and technical	-\$0.022	-\$0.014	\$0.291
M	Administration, services to buildings, dwellings and open spaces	-\$0.035	-\$0.023	\$0.291
N1	Ambulatory health care	-\$0.038	-\$0.024	\$0.291
N2	Nursing and residential care facilities	-\$0.048	-\$0.030	\$0.291
N3	Social assistance	-\$0.035	-\$0.021	\$0.291
O	Leisure and hospitality	-\$0.027	-\$0.017	\$0.291
P	Other services	-\$0.035	-\$0.022	\$0.291

2026 class/subclass risk profiles

Class/ subclass	Description	Class/subclass risk profile
A	Agriculture	0.26823
B	Mining, quarrying and oil and gas extraction	0.25871
C	Utilities	0.07223
D1	Educational services	0.03837
D2	Public administration	0.52488
D3	Hospitals	0.17975
E1	Food, textiles and related manufacturing	0.19700
E2	Non-metallic and mineral manufacturing	0.24882
E3	Printing, petroleum and chemical manufacturing	0.09836
E4	Metal, transportation equipment and furniture manufacturing	0.22590
E5	Machinery, electrical equipment and miscellaneous manufacturing	0.14734
E6	Computer and electronic manufacturing	0.03564
F1	Rail, water, truck transportation and postal service	0.44964
F2	Air, transit, ground passenger, recreational and pipeline transportation, courier services and warehousing	0.28373
G1	Residential building construction	0.23350
G2	Infrastructure construction	0.23247
G3	Foundation, structure and building exterior construction	0.45340
G4	Building equipment construction	0.17225
G5	Specialty trades construction	0.24437
G6	Non-residential building construction	0.15666
H1	Petroleum, food, motor vehicle and miscellaneous wholesale	0.21744
H2	Personal and household goods, building materials and machinery wholesale	0.09436
I1	Motor vehicles, building materials and food and beverage retail	0.19262
I2	Furniture, home furnishings, clothing and clothing accessories retail	0.12729
I3	Electronics, appliances and health and personal care retail	0.04265
I4	Specialized retail and department stores	0.16304
J	Information and culture	0.04763
K	Finance, management and leasing	0.08567
L	Professional, scientific and technical	0.01926
M	Administration, services to buildings, dwellings and open spaces	0.19955
N1	Ambulatory health care	0.31034
N2	Nursing and residential care facilities	0.42984
N3	Social assistance	0.26102
O	Leisure and hospitality	0.13038
P	Other services	0.15369

2026 premium rate setting parameters

Graduated per claim limits								Maximum risk band
Actuarial predictability *	Predictability scale	2019	2020	2021	2022	2023	2024	2026
<=2.5%	2.5%	\$23,150	\$23,850	\$24,327	\$25,106	\$27,500	\$28,125	66
2.5%-5%	5%	\$46,300	\$47,700	\$48,654	\$50,211	\$55,000	\$56,250	69
5%-10%	10%	\$92,600	\$95,400	\$97,308	\$100,422	\$110,000	\$112,500	74
10%-20%	20%	\$92,600	\$95,400	\$97,308	\$100,422	\$110,000	\$112,500	83
20%-30%	30%	\$185,200	\$190,800	\$194,616	\$200,844	\$220,000	\$225,000	83
30%-40%	40%	\$185,200	\$190,800	\$194,616	\$200,844	\$220,000	\$225,000	83
40%-50%	50%	\$370,400	\$381,600	\$389,232	\$401,688	\$440,000	\$450,000	83
50%-60%	60%	\$370,400	\$381,600	\$389,232	\$401,688	\$440,000	\$450,000	83
60%-70%	70%	\$463,000	\$477,000	\$486,540	\$502,110	\$550,000	\$562,500	83
70%-80%	80%	\$463,000	\$477,000	\$486,540	\$502,110	\$550,000	\$562,500	83
80%-90%	90%	\$648,200	\$667,800	\$681,156	\$702,954	\$770,000	\$787,500	83
90%-100%	100%	\$648,200	\$667,800	\$681,156	\$702,954	\$770,000	\$787,500	83

Maximum insurable earnings (MIE)	\$92,600	\$95,400	\$97,308	\$100,422	\$110,000	\$112,500	\$121,700
Fatality fixed average cost	\$392,000	\$399,400	\$405,700	\$404,500	\$428,500	\$429,200	
Weightings (for claims cost and IE)	1/9	1/9	1/9	2/9	2/9	2/9	

* The actuarial predictability range includes its upper bound but excludes its lower bound.
(e.g. for the 20%-30% range, the value 30% is included but 20% is excluded)

Predictability standards

IE predictability standard	12,000 * MIE
NAC predictability standard	1,200

Transition measures

Maximum risk band increase	3
Maximum risk band decrease	3

Minimum premium rate

Minimum premium rate	\$0.07
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Definition of 2026 premium rate components

New Claims Cost (NCC)

The projected total future cost of illnesses/injuries expected to arise during 2026.

Provision for revenue imbalance

This component is designed to address the revenue imbalance due to “rate-setting constraints,” as premium rates are subject to risk band movement limitations according to our pricing policies. This component doesn’t create a “gap” in the required revenue and it won’t be collected. It’s a mechanism to prevent a gap in the required revenue and enables us to collect the necessary premium that covers our expected NCC and administration expenses in 2026.

Rate stabilization margin

Our [Funding and pricing policy](#) includes premium rate stability as a priority. This priority can be achieved by including a margin in the premium rates. A margin of four cents is included in 2026, similar to 2025. We didn’t change the margin because of the volatility of the current economic environment, potential legislated benefits, potential operational challenges and to avoid decreasing the premium rate too fast. The 2026 NCC decreased as a result of improved claims cost experience. However, a rate decision without a rate stabilization margin could result in a future premium rate increase if NCC increase in the future for any reason (i.e., experience deterioration, recession, expected legislated benefit changes, etc.).

Administration expenses

The estimated expenses for us to administer the *Workplace Safety and Insurance Act* in 2026.

Legislative obligations

The expenses we must fund under the *Occupational Health and Safety Act*, the Workplace Safety and Insurance Appeals Tribunal, Office of the Employer Advisor, Office of the Worker Advisor, Health and Safety Associations and research in 2026.

Total administrative expenses

The total administrative and legislative obligations expenses. This is the cost required to administer the workplace safety and insurance system in Ontario and fulfill our legislative obligations.

Premium rate

Total cost per \$100 of insurable earnings required to fund new claims, the provision for revenue imbalance, the rate stabilization margin and administration expenses.

Premium rate setting allocation rules for class/subclass

New Claims Cost (NCC)

Each class/subclass may see changes in its NCC from year to year. To minimize this volatility, the NCC is determined first for six “super classes” – groups of classes/subclasses in similar broad economic sectors – and is then distributed over the classes/subclasses in the super class group using their Claims Cost Ratios (CCR).

The CCR for each class/subclass is compared to the CCR of its corresponding super class. This ratio indicates an average claim’s relative costliness for a class/subclass compared to its super class’s average costs. The CCR is the ratio of six years of costs to six years of insurable earnings. We use an average of the CCRs for the last three calendar years to enhance stability.

In 2026, the super classes are defined as follows:

Class/ subclass	Class/subclass description	NAICS equivalent	Super class
A	Agriculture	11	Other industries and services
B	Mining, quarrying and oil and gas extraction	21	Other industries and services
C	Utilities	22	Public sector
D1	Educational services	61	Public sector
D2	Public administration	91	Public sector
D3	Hospitals	622	Public sector
E1	Food, textiles and related manufacturing	31	Manufacturing
E2	Non-metallic and mineral manufacturing	321-322-326-327	Manufacturing
E3	Printing, petroleum and chemical manufacturing	323-324-325	Manufacturing
E4	Metal transportation equipment and furniture manufacturing	331-332-336-337	Manufacturing

Class/ subclass	Class/subclass description	NAICS equivalent	Super class
E5	Machinery, electrical equipment and miscellaneous manufacturing	333-335-339	Manufacturing
E6	Computer and electronic manufacturing	334	Manufacturing
F1	Rail, water, truck transportation and postal service	482-483-484-491	Other industries and services
F2	Air, transit, ground passenger, recreational and pipeline transportation, courier services and warehousing	481-485-486-487-488-492-493	Other industries and services
G1	Residential building construction	2361	Construction
G2	Infrastructure construction	237	Construction
G3	Foundation, structure and building exterior construction	2381	Construction
G4	Building equipment construction	2382	Construction
G5	Specialty trades construction	2383-2389	Construction
G6	Non-residential building construction	2362	Construction
H1	Petroleum, food, motor vehicle and miscellaneous wholesale	411-412-413-415-418	Retail and wholesale
H2	Personal and household goods, building materials and machinery wholesale	414-416-417-419	Retail and wholesale
I1	Motor vehicles, building materials and food and beverage retail	441-444-445-447	Retail and wholesale
I2	Furniture, home furnishings, clothing and clothing accessories retail	442-448	Retail and wholesale
I3	Electronics, appliances, health and personal care retail	443-446	Retail and wholesale
I4	Specialized retail and department stores	45	Retail and wholesale

Class/ subclass	Class/subclass description	NAICS equivalent	Super class
J	Information and culture	51	Technical services
K	Finance, management and leasing	52-53-55	Technical services
L	Professional, scientific and technical	54	Technical services
M	Administration, services to buildings, dwellings and open spaces	56	Technical services
N1	Ambulatory health care	621	Public sector
N2	Nursing and residential care facilities	623	Public sector
N3	Social assistance	624	Public sector
O	Leisure and hospitality	71-72	Other industries and services
P	Other services	81	Other industries and services

Administration expenses

We allocate Schedule 1 administration expenses to the classes/subclasses in proportion to their NCC dollars and insurable earnings, subject to a limit.

2026 class/subclass premium rate components (premium rate per \$100 of insurable earnings)

Class/ subclass	Description	(A) New Claims Cost	Administrative Expenses	Legislative Obligations	(B) Total Expenses	(C) Past Claims Cost	(A+B+C) Total Premium Rate
A	Agriculture	\$1.169	\$0.581	\$0.164	\$0.745	\$0.000	\$1.91
B	Mining, quarrying and oil and gas extraction	\$1.175	\$0.583	\$0.161	\$0.744	\$0.000	\$1.92
C	Utilities	\$0.309	\$0.206	\$0.069	\$0.275	\$0.000	\$0.58
D1	Educational services	\$0.153	\$0.089	\$0.047	\$0.136	\$0.000	\$0.29
D2	Public administration	\$2.517	\$0.991	\$0.273	\$1.264	\$0.000	\$3.78
D3	Hospitals	\$0.563	\$0.393	\$0.108	\$0.501	\$0.000	\$1.06
E1	Food, textiles and related manufacturing	\$0.721	\$0.445	\$0.124	\$0.569	\$0.000	\$1.29
E2	Non-metallic and mineral manufacturing	\$1.095	\$0.559	\$0.157	\$0.716	\$0.000	\$1.81
E3	Printing, petroleum and chemical manufacturing	\$0.490	\$0.337	\$0.097	\$0.434	\$0.000	\$0.92
E4	Metal, transportation equipment and furniture manufacturing	\$0.991	\$0.527	\$0.150	\$0.677	\$0.000	\$1.67
E5	Machinery, electrical equipment and miscellaneous manufacturing	\$0.641	\$0.420	\$0.118	\$0.538	\$0.000	\$1.18
E6	Computer and electronic manufacturing	\$0.138	\$0.077	\$0.047	\$0.124	\$0.000	\$0.26
F1	Rail, water, truck transportation and postal service	\$2.312	\$0.929	\$0.202	\$1.131	\$0.000	\$3.44
F2	Air, transit, ground passenger, recreational and pipeline transportation, courier services and warehousing	\$0.917	\$0.504	\$0.121	\$0.625	\$0.000	\$1.54
G1	Residential building construction	\$1.318	\$0.626	\$0.175	\$0.801	\$0.000	\$2.12
G2	Infrastructure construction	\$0.968	\$0.520	\$0.147	\$0.667	\$0.000	\$1.64
G3	Foundation, structure and building exterior construction	\$2.408	\$0.958	\$0.271	\$1.229	\$0.000	\$3.64
G4	Building equipment construction	\$0.865	\$0.489	\$0.135	\$0.624	\$0.000	\$1.49
G5	Specialty trades construction	\$1.332	\$0.631	\$0.177	\$0.808	\$0.000	\$2.14
G6	Non-residential building construction	\$0.877	\$0.492	\$0.134	\$0.626	\$0.000	\$1.50
H1	Petroleum, food, motor vehicle and miscellaneous wholesale	\$0.909	\$0.502	\$0.142	\$0.644	\$0.000	\$1.55
H2	Personal and household goods, building materials and machinery wholesale	\$0.396	\$0.270	\$0.085	\$0.355	\$0.000	\$0.75
I1	Motor vehicles, building materials and food and beverage retail	\$0.677	\$0.431	\$0.119	\$0.550	\$0.000	\$1.23
I2	Furniture, home furnishings, clothing and clothing accessories retail	\$0.461	\$0.316	\$0.093	\$0.409	\$0.000	\$0.87
I3	Electronics, appliances and health and personal care retail	\$0.163	\$0.095	\$0.050	\$0.145	\$0.000	\$0.31
I4	Specialized retail and department stores	\$0.542	\$0.376	\$0.109	\$0.485	\$0.000	\$1.03
J	Information and culture	\$0.210	\$0.140	\$0.045	\$0.185	\$0.000	\$0.40
K	Finance, management and leasing	\$0.361	\$0.244	\$0.079	\$0.323	\$0.000	\$0.68
L	Professional, scientific and technical	\$0.077	\$0.034	\$0.034	\$0.068	\$0.000	\$0.15
M	Administration, services to buildings, dwellings and open spaces	\$0.823	\$0.476	\$0.123	\$0.599	\$0.000	\$1.42
N1	Ambulatory health care	\$1.033	\$0.540	\$0.150	\$0.690	\$0.000	\$1.72
N2	Nursing and residential care facilities	\$1.306	\$0.623	\$0.171	\$0.794	\$0.000	\$2.10
N3	Social assistance	\$0.822	\$0.475	\$0.127	\$0.602	\$0.000	\$1.42
O	Leisure and hospitality	\$0.478	\$0.332	\$0.092	\$0.424	\$0.000	\$0.90
P	Other services	\$0.724	\$0.445	\$0.123	\$0.568	\$0.000	\$1.29
1	Schedule 1	\$0.720	\$0.397	\$0.116	\$0.513	\$0.000	\$1.23

2026 premium rates sub-components of administrative expenses

A: Agriculture

Administrative expenses component	Administrative expenses sub-component	Premium rate component
Administrative expenses		\$0.581
Legislative obligations		
	WSIAT	\$0.015
	Office of the Worker Adviser	\$0.006
	Office of the Employer Adviser	\$0.002
	OHSA	\$0.047
	Mine Rescue	\$0.000
	Program administration	\$0.000
	Institute of Work and Health	\$0.002
	Total grants	\$0.035
	SWA	\$0.029
	Health and Safety Excellence program	\$0.014
	Accreditation	\$0.001
	Workers Health and Safety Centre	\$0.004
	Health clinics	\$0.004
	Other prevention	\$0.005
	Sub-total	\$0.164
Total administrative expenses		\$0.745

2026 premium rates sub-components of administrative expenses

B: Mining, quarrying and oil and gas extraction

Administrative expenses component	Administrative expenses sub-component	Premium rate component
Administrative expenses		\$0.583
Legislative obligations		
	WSIAT	\$0.015
	Office of the Worker Adviser	\$0.006
	Office of the Employer Adviser	\$0.002
	OHSA	\$0.045
	Mine Rescue*	\$0.000
	Program administration	\$0.000
	Institute of Work and Health	\$0.002
	Total grants	\$0.035
	SWA	\$0.028
	Health and Safety Excellence program	\$0.014
	Accreditation	\$0.001
	Workers Health and Safety Centre	\$0.004
	Health clinics	\$0.004
	Other prevention	\$0.005
	Sub-total	\$0.395
Total administrative expenses		\$0.978

*Mine Rescue is charged at the business level and is a premium rate modifier

2026 premium rates sub-components of administrative expenses

C: Utilities

Administrative expenses component	Administrative expenses sub-component	Premium rate component
Administrative expenses		\$0.206
Legislative obligations		
	WSIAT	\$0.005
	Office of the Worker Adviser	\$0.002
	Office of the Employer Adviser	\$0.001
	OHSA	\$0.024
	Mine Rescue	\$0.000
	Program administration	\$0.000
	Institute of Work and Health	\$0.001
	Total grants	\$0.012
	SWA	\$0.015
	Health and Safety Excellence program	\$0.005
	Accreditation	\$0.000
	Workers Health and Safety Centre	\$0.001
	Health clinics	\$0.001
	Other prevention	\$0.002
	Sub-total	\$0.069
Total administrative expenses		\$0.275

2026 premium rates sub-components of administrative expenses

D1: Educational services

Administrative expenses component	Administrative expenses sub-component	Premium rate component
Administrative expenses		\$0.089
Legislative obligations		
	WSIAT	\$0.002
	Office of the Worker Adviser	\$0.001
	Office of the Employer Adviser	\$0.000
	OHSA	\$0.021
	Mine Rescue	\$0.000
	Program administration	\$0.000
	Institute of Work and Health	\$0.000
	Total grants	\$0.005
	SWA	\$0.013
	Health and Safety Excellence program	\$0.002
	Accreditation	\$0.000
	Workers Health and Safety Centre	\$0.001
	Health clinics	\$0.001
	Other prevention	\$0.001
	Sub-total	\$0.047
Total administrative expenses		\$0.136

2026 premium rates sub-components of administrative expenses

D2: Public administration

Administrative expenses component	Administrative expenses sub-component	Premium rate component
Administrative expenses		\$0.991
Legislative obligations		
	WSIAT	\$0.025
	Office of the Worker Adviser	\$0.010
	Office of the Employer Adviser	\$0.003
	OHSA	\$0.078
	Mine Rescue	\$0.000
	Program administration	\$0.000
	Institute of Work and Health	\$0.003
	Total grants	\$0.059
	SWA	\$0.048
	Health and Safety Excellence program	\$0.023
	Accreditation	\$0.001
	Workers Health and Safety Centre	\$0.007
	Health clinics	\$0.007
	Other prevention	\$0.009
	Sub-total	\$0.273
Total administrative expenses		\$1.264

2026 premium rates sub-components of administrative expenses

D3: Hospitals

Administrative expenses component	Administrative expenses sub-component	Premium rate component
Administrative expenses		\$0.393
Legislative obligations		
	WSIAT	\$0.010
	Office of the Worker Adviser	\$0.004
	Office of the Employer Adviser	\$0.001
	OHSA	\$0.030
	Mine Rescue	\$0.000
	Program administration	\$0.000
	Institute of Work and Health	\$0.001
	Total grants	\$0.024
	SWA	\$0.019
	Health and Safety Excellence program	\$0.009
	Accreditation	\$0.000
	Workers Health and Safety Centre	\$0.003
	Health clinics	\$0.003
	Other prevention	\$0.004
	Sub-total	\$0.108
Total administrative expenses		\$0.501

2026 premium rates sub-components of administrative expenses

E1: Food, textiles and related manufacturing

Administrative expenses component	Administrative expenses sub-component	Premium rate component
Administrative expenses		\$0.445
Legislative obligations		
	WSIAT	\$0.011
	Office of the Worker Adviser	\$0.005
	Office of the Employer Adviser	\$0.001
	OHSA	\$0.036
	Mine Rescue	\$0.000
	Program administration	\$0.000
	Institute of Work and Health	\$0.001
	Total grants	\$0.027
	SWA	\$0.022
	Health and Safety Excellence program	\$0.010
	Accreditation	\$0.001
	Workers Health and Safety Centre	\$0.003
	Health clinics	\$0.003
	Other prevention	\$0.004
	Sub-total	\$0.124
Total administrative expenses		\$0.569

2026 premium rates sub-components of administrative expenses

E2: Non-metallic and mineral manufacturing

Administrative expenses component	Administrative expenses sub-component	Premium rate component
Administrative expenses		\$0.559
Legislative obligations		
	WSIAT	\$0.014
	Office of the Worker Adviser	\$0.006
	Office of the Employer Adviser	\$0.002
	OHSA	\$0.045
	Mine Rescue	\$0.000
	Program administration	\$0.000
	Institute of Work and Health	\$0.002
	Total grants	\$0.033
	SWA	\$0.028
	Health and Safety Excellence program	\$0.013
	Accreditation	\$0.001
	Workers Health and Safety Centre	\$0.004
	Health clinics	\$0.004
	Other prevention	\$0.005
	Sub-total	\$0.157
Total administrative expenses		\$0.716

2026 premium rates sub-components of administrative expenses

E3: Printing, petroleum and chemical manufacturing

Administrative expenses component	Administrative expenses sub-component	Premium rate component
Administrative expenses		\$0.337
Legislative obligations		
	WSIAT	\$0.008
	Office of the Worker Adviser	\$0.003
	Office of the Employer Adviser	\$0.001
	OHSA	\$0.030
	Mine Rescue	\$0.000
	Program administration	\$0.000
	Institute of Work and Health	\$0.001
	Total grants	\$0.020
	SWA	\$0.019
	Health and Safety Excellence program	\$0.008
	Accreditation	\$0.000
	Workers Health and Safety Centre	\$0.002
	Health clinics	\$0.002
	Other prevention	\$0.003
	Sub-total	\$0.097
Total administrative expenses		\$0.434

2026 premium rates sub-components of administrative expenses

E4: Metal, transportation equipment and furniture manufacturing

Administrative expenses component	Administrative expenses sub-component	Premium rate component
Administrative expenses		\$0.527
Legislative obligations		
	WSIAT	\$0.013
	Office of the Worker Adviser	\$0.005
	Office of the Employer Adviser	\$0.002
	OHSA	\$0.043
	Mine Rescue	\$0.004
	Program administration	\$0.000
	Institute of Work and Health	\$0.002
	Total grants	\$0.032
	SWA	\$0.027
	Health and Safety Excellence program	\$0.012
	Accreditation	\$0.001
	Workers Health and Safety Centre	\$0.004
	Health clinics	\$0.004
	Other prevention	\$0.005
	Sub-total	\$0.154
Total administrative expenses		\$0.681

2026 premium rates sub-components of administrative expenses

E5: Machinery, electrical equipment and miscellaneous manufacturing

Administrative expenses component	Administrative expenses sub-component	Premium rate component
Administrative expenses		\$0.420
Legislative obligations		
	WSIAT	\$0.011
	Office of the Worker Adviser	\$0.004
	Office of the Employer Adviser	\$0.001
	OHSA	\$0.034
	Mine Rescue	\$0.000
	Program administration	\$0.000
	Institute of Work and Health	\$0.001
	Total grants	\$0.025
	SWA	\$0.021
	Health and Safety Excellence program	\$0.010
	Accreditation	\$0.001
	Workers Health and Safety Centre	\$0.003
	Health clinics	\$0.003
	Other prevention	\$0.004
	Sub-total	\$0.118
Total administrative expenses		\$0.538

2026 premium rates sub-components of administrative expenses

E6: Computer and electronic manufacturing

Administrative expenses component	Administrative expenses sub-component	Premium rate component
Administrative expenses		\$0.077
Legislative obligations		
	WSIAT	\$0.002
	Office of the Worker Adviser	\$0.001
	Office of the Employer Adviser	\$0.000
	OHSA	\$0.021
	Mine Rescue	\$0.000
	Program administration	\$0.000
	Institute of Work and Health	\$0.000
	Total grants	\$0.005
	SWA	\$0.013
	Health and Safety Excellence program	\$0.002
	Accreditation	\$0.000
	Workers Health and Safety Centre	\$0.001
	Health clinics	\$0.001
	Other prevention	\$0.001
	Sub-total	\$0.047
Total administrative expenses		\$0.124

2026 premium rates sub-components of administrative expenses

F1: Rail, water, truck transportation and postal service

Administrative expenses component	Administrative expenses sub-component	Premium rate component
Administrative expenses		\$0.929
Legislative obligations		
	WSIAT	\$0.023
	Office of the Worker Adviser	\$0.010
	Office of the Employer Adviser	\$0.003
	OHSA	\$0.020
	Mine Rescue	\$0.000
	Program administration	\$0.000
	Institute of Work and Health	\$0.003
	Total grants	\$0.056
	SWA	\$0.042
	Health and Safety Excellence program	\$0.022
	Accreditation	\$0.001
	Workers Health and Safety Centre	\$0.007
	Health clinics	\$0.006
	Other prevention	\$0.009
	Sub-total	\$0.202
Total administrative expenses		\$1.131

2026 premium rates sub-components of administrative expenses

F2: Air, transit, ground passenger, recreational and pipeline transportation, courier services and warehousing

Administrative expenses component	Administrative expenses sub-component	Premium rate component
Administrative expenses		\$0.504
Legislative obligations		
	WSIAT	\$0.013
	Office of the Worker Adviser	\$0.005
	Office of the Employer Adviser	\$0.002
	OHSA	\$0.026
	Mine Rescue	\$0.000
	Program administration	\$0.000
	Institute of Work and Health	\$0.001
	Total grants	\$0.030
	SWA	\$0.018
	Health and Safety Excellence program	\$0.012
	Accreditation	\$0.001
	Workers Health and Safety Centre	\$0.004
	Health clinics	\$0.004
	Other prevention	\$0.005
	Sub-total	\$0.121
Total administrative expenses		\$0.625

2026 premium rates sub-components of administrative expenses

G1: Residential building construction

Administrative expenses component	Administrative expenses sub-component	Premium rate component
Administrative expenses		\$0.626
Legislative obligations		
	WSIAT	\$0.016
	Office of the Worker Adviser	\$0.006
	Office of the Employer Adviser	\$0.002
	OHSA	\$0.050
	Mine Rescue	\$0.000
	Program administration	\$0.000
	Institute of Work and Health	\$0.002
	Total grants	\$0.038
	SWA	\$0.031
	Health and Safety Excellence program	\$0.015
	Accreditation	\$0.001
	Workers Health and Safety Centre	\$0.004
	Health clinics	\$0.004
	Other prevention	\$0.006
	Sub-total	\$0.175
Total administrative expenses		\$0.801

2026 premium rates sub-components of administrative expenses

G2: Infrastructure construction

Administrative expenses component	Administrative expenses sub-component	Premium rate component
Administrative expenses		\$0.520
Legislative obligations		
	WSIAT	\$0.013
	Office of the Worker Adviser	\$0.005
	Office of the Employer Adviser	\$0.002
	OHSA	\$0.042
	Mine Rescue	\$0.000
	Program administration	\$0.000
	Institute of Work and Health	\$0.001
	Total grants	\$0.031
	SWA	\$0.027
	Health and Safety Excellence program	\$0.012
	Accreditation	\$0.001
	Workers Health and Safety Centre	\$0.004
	Health clinics	\$0.004
	Other prevention	\$0.005
	Sub-total	\$0.147
Total administrative expenses		\$0.667

2026 premium rates sub-components of administrative expenses

G3: Foundation, structure and building exterior construction

Administrative expenses component	Administrative expenses sub-component	Premium rate component
Administrative expenses		\$0.958
Legislative obligations		
	WSIAT	\$0.024
	Office of the Worker Adviser	\$0.010
	Office of the Employer Adviser	\$0.003
	OHSA	\$0.079
	Mine Rescue	\$0.000
	Program administration	\$0.000
	Institute of Work and Health	\$0.003
	Total grants	\$0.057
	SWA	\$0.049
	Health and Safety Excellence program	\$0.022
	Accreditation	\$0.001
	Workers Health and Safety Centre	\$0.007
	Health clinics	\$0.007
	Other prevention	\$0.009
	Sub-total	\$0.271
Total administrative expenses		\$1.229

2026 premium rates sub-components of administrative expenses

G4: Building equipment construction

Administrative expenses component	Administrative expenses sub-component	Premium rate component
Administrative expenses		\$0.489
Legislative obligations		
	WSIAT	\$0.012
	Office of the Worker Adviser	\$0.005
	Office of the Employer Adviser	\$0.001
	OHSA	\$0.039
	Mine Rescue	\$0.000
	Program administration	\$0.000
	Institute of Work and Health	\$0.001
	Total grants	\$0.029
	SWA	\$0.025
	Health and Safety Excellence program	\$0.011
	Accreditation	\$0.001
	Workers Health and Safety Centre	\$0.003
	Health clinics	\$0.003
	Other prevention	\$0.005
	Sub-total	\$0.135
Total administrative expenses		\$0.624

2026 premium rates sub-components of administrative expenses

G5: Specialty trades construction

Administrative expenses component	Administrative expenses sub-component	Premium rate component
Administrative expenses		\$0.631
Legislative obligations		
	WSIAT	\$0.016
	Office of the Worker Adviser	\$0.006
	Office of the Employer Adviser	\$0.002
	OHSA	\$0.051
	Mine Rescue	\$0.000
	Program administration	\$0.000
	Institute of Work and Health	\$0.002
	Total grants	\$0.038
	SWA	\$0.032
	Health and Safety Excellence program	\$0.015
	Accreditation	\$0.001
	Workers Health and Safety Centre	\$0.004
	Health clinics	\$0.004
	Other prevention	\$0.006
	Sub-total	\$0.177
Total administrative expenses		\$0.808

2026 premium rates sub-components of administrative expenses

G6: Non-residential building construction

Administrative expenses component	Administrative expenses sub-component	Premium rate component
Administrative expenses		\$0.492
Legislative obligations		
	WSIAT	\$0.012
	Office of the Worker Adviser	\$0.005
	Office of the Employer Adviser	\$0.001
	OHSA	\$0.038
	Mine Rescue	\$0.000
	Program administration	\$0.000
	Institute of Work and Health	\$0.001
	Total grants	\$0.030
	SWA	\$0.024
	Health and Safety Excellence program	\$0.011
	Accreditation	\$0.001
	Workers Health and Safety Centre	\$0.003
	Health clinics	\$0.003
	Other prevention	\$0.005
	Sub-total	\$0.134
Total administrative expenses		\$0.626

2026 premium rates sub-components of administrative expenses

H1: Petroleum, food, motor vehicle and miscellaneous wholesale

Administrative expenses component	Administrative expenses sub-component	Premium rate component
Administrative expenses		\$0.502
Legislative obligations		
	WSIAT	\$0.013
	Office of the Worker Adviser	\$0.005
	Office of the Employer Adviser	\$0.002
	OHSA	\$0.040
	Mine Rescue	\$0.000
	Program administration	\$0.000
	Institute of Work and Health	\$0.001
	Total grants	\$0.030
	SWA	\$0.025
	Health and Safety Excellence program	\$0.012
	Accreditation	\$0.001
	Workers Health and Safety Centre	\$0.004
	Health clinics	\$0.004
	Other prevention	\$0.005
	Sub-total	\$0.142
Total administrative expenses		\$0.644

2026 premium rates sub-components of administrative expenses

H2: Personal and household goods, building materials and machinery wholesale

Administrative expenses component	Administrative expenses sub-component	Premium rate component
Administrative expenses		\$0.270
Legislative obligations		
	WSIAT	\$0.007
	Office of the Worker Adviser	\$0.003
	Office of the Employer Adviser	\$0.001
	OHSA	\$0.027
	Mine Rescue	\$0.000
	Program administration	\$0.000
	Institute of Work and Health	\$0.001
	Total grants	\$0.016
	SWA	\$0.017
	Health and Safety Excellence program	\$0.006
	Accreditation	\$0.000
	Workers Health and Safety Centre	\$0.002
	Health clinics	\$0.002
	Other prevention	\$0.003
	Sub-total	\$0.085
Total administrative expenses		\$0.355

2026 premium rates sub-components of administrative expenses

I1: Motor vehicles, building materials and food and beverage retail

Administrative expenses component	Administrative expenses sub-component	Premium rate component
Administrative expenses		\$0.431
Legislative obligations		
	WSIAT	\$0.011
	Office of the Worker Adviser	\$0.004
	Office of the Employer Adviser	\$0.001
	OHSA	\$0.034
	Mine Rescue	\$0.000
	Program administration	\$0.000
	Institute of Work and Health	\$0.001
	Total grants	\$0.026
	SWA	\$0.021
	Health and Safety Excellence program	\$0.010
	Accreditation	\$0.001
	Workers Health and Safety Centre	\$0.003
	Health clinics	\$0.003
	Other prevention	\$0.004
	Sub-total	\$0.119
Total administrative expenses		\$0.550

2026 premium rates sub-components of administrative expenses

I2: Furniture, home furnishings, clothing and clothing accessories retail

Administrative expenses component	Administrative expenses sub-component	Premium rate component
Administrative expenses		\$0.316
Legislative obligations		
	WSIAT	\$0.008
	Office of the Worker Adviser	\$0.003
	Office of the Employer Adviser	\$0.001
	OHSA	\$0.029
	Mine Rescue	\$0.000
	Program administration	\$0.000
	Institute of Work and Health	\$0.001
	Total grants	\$0.019
	SWA	\$0.018
	Health and Safety Excellence program	\$0.007
	Accreditation	\$0.000
	Workers Health and Safety Centre	\$0.002
	Health clinics	\$0.002
	Other prevention	\$0.003
	Sub-total	\$0.093
Total administrative expenses		\$0.409

2026 premium rates sub-components of administrative expenses

I3: Electronics, appliances and health and personal care retail

Administrative expenses component	Administrative expenses sub-component	Premium rate component
Administrative expenses		\$0.095
Legislative obligations		
	WSIAT	\$0.002
	Office of the Worker Adviser	\$0.001
	Office of the Employer Adviser	\$0.000
	OHSA	\$0.022
	Mine Rescue	\$0.000
	Program administration	\$0.000
	Institute of Work and Health	\$0.000
	Total grants	\$0.006
	SWA	\$0.014
	Health and Safety Excellence program	\$0.002
	Accreditation	\$0.000
	Workers Health and Safety Centre	\$0.001
	Health clinics	\$0.001
	Other prevention	\$0.001
	Sub-total	\$0.050
Total administrative expenses		\$0.145

2026 premium rates sub-components of administrative expenses

I4: Specialized retail and department stores

Administrative expenses component	Administrative expenses sub-component	Premium rate component
Administrative expenses		\$0.376
Legislative obligations		
	WSIAT	\$0.009
	Office of the Worker Adviser	\$0.004
	Office of the Employer Adviser	\$0.001
	OHSA	\$0.032
	Mine Rescue	\$0.000
	Program administration	\$0.000
	Institute of Work and Health	\$0.001
	Total grants	\$0.023
	SWA	\$0.020
	Health and Safety Excellence program	\$0.009
	Accreditation	\$0.000
	Workers Health and Safety Centre	\$0.003
	Health clinics	\$0.003
	Other prevention	\$0.004
	Sub-total	\$0.109
Total administrative expenses		\$0.485

2026 premium rates sub-components of administrative expenses

J: Information and culture

Administrative expenses component	Administrative expenses sub-component	Premium rate component
Administrative expenses		\$0.140
Legislative obligations		
	WSIAT	\$0.004
	Office of the Worker Adviser	\$0.001
	Office of the Employer Adviser	\$0.000
	OHSA	\$0.016
	Mine Rescue	\$0.000
	Program administration	\$0.000
	Institute of Work and Health	\$0.000
	Total grants	\$0.008
	SWA	\$0.010
	Health and Safety Excellence program	\$0.003
	Accreditation	\$0.000
	Workers Health and Safety Centre	\$0.001
	Health clinics	\$0.001
	Other prevention	\$0.001
	Sub-total	\$0.045
Total administrative expenses		\$0.185

2026 premium rates sub-components of administrative expenses

K: Finance, management and leasing

Administrative expenses component	Administrative expenses sub-component	Premium rate component
Administrative expenses		\$0.244
Legislative obligations		
	WSIAT	\$0.006
	Office of the Worker Adviser	\$0.003
	Office of the Employer Adviser	\$0.001
	OHSA	\$0.025
	Mine Rescue	\$0.000
	Program administration	\$0.000
	Institute of Work and Health	\$0.001
	Total grants	\$0.015
	SWA	\$0.016
	Health and Safety Excellence program	\$0.006
	Accreditation	\$0.000
	Workers Health and Safety Centre	\$0.002
	Health clinics	\$0.002
	Other prevention	\$0.002
	Sub-total	\$0.079
Total administrative expenses		\$0.323

2026 premium rates sub-components of administrative expenses

L: Professional, scientific and technical

Administrative expenses component	Administrative expenses sub-component	Premium rate component
Administrative expenses		\$0.034
Legislative obligations		
	WSIAT	\$0.001
	Office of the Worker Adviser	\$0.000
	Office of the Employer Adviser	\$0.000
	OHSA	\$0.018
	Mine Rescue	\$0.000
	Program administration	\$0.000
	Institute of Work and Health	\$0.000
	Total grants	\$0.002
	SWA	\$0.012
	Health and Safety Excellence program	\$0.001
	Accreditation	\$0.000
	Workers Health and Safety Centre	\$0.000
	Health clinics	\$0.000
	Other prevention	\$0.000
	Sub-total	\$0.034
Total administrative expenses		\$0.068

2026 premium rates sub-components of administrative expenses

M: Administration, services to buildings, dwellings and open spaces

Administrative expenses component	Administrative expenses sub-component	Premium rate component
Administrative expenses		\$0.476
Legislative obligations		
	WSIAT	\$0.012
	Office of the Worker Adviser	\$0.005
	Office of the Employer Adviser	\$0.001
	OHSA	\$0.031
	Mine Rescue	\$0.000
	Program administration	\$0.000
	Institute of Work and Health	\$0.001
	Total grants	\$0.029
	SWA	\$0.022
	Health and Safety Excellence program	\$0.011
	Accreditation	\$0.001
	Workers Health and Safety Centre	\$0.003
	Health clinics	\$0.003
	Other prevention	\$0.004
	Sub-total	\$0.123
Total administrative expenses		\$0.599

2026 premium rates sub-components of administrative expenses

N1: Ambulatory health care

Administrative expenses component	Administrative expenses sub-component	Premium rate component
Administrative expenses		\$0.540
Legislative obligations		
	WSIAT	\$0.014
	Office of the Worker Adviser	\$0.006
	Office of the Employer Adviser	\$0.002
	OHSA	\$0.041
	Mine Rescue	\$0.000
	Program administration	\$0.000
	Institute of Work and Health	\$0.002
	Total grants	\$0.032
	SWA	\$0.026
	Health and Safety Excellence program	\$0.013
	Accreditation	\$0.001
	Workers Health and Safety Centre	\$0.004
	Health clinics	\$0.004
	Other prevention	\$0.005
	Sub-total	\$0.150
Total administrative expenses		\$0.690

2026 premium rates sub-components of administrative expenses

N2: Nursing and residential care facilities

Administrative expenses component	Administrative expenses sub-component	Premium rate component
Administrative expenses		\$0.623
Legislative obligations		
	WSIAT	\$0.016
	Office of the Worker Adviser	\$0.006
	Office of the Employer Adviser	\$0.002
	OHSA	\$0.048
	Mine Rescue	\$0.000
	Program administration	\$0.000
	Institute of Work and Health	\$0.002
	Total grants	\$0.037
	SWA	\$0.030
	Health and Safety Excellence program	\$0.015
	Accreditation	\$0.001
	Workers Health and Safety Centre	\$0.004
	Health clinics	\$0.004
	Other prevention	\$0.006
	Sub-total	\$0.171
Total administrative expenses		\$0.794

2026 premium rates sub-components of administrative expenses

N3: Social assistance

Administrative expenses component	Administrative expenses sub-component	Premium rate component
Administrative expenses		\$0.475
Legislative obligations		
	WSIAT	\$0.012
	Office of the Worker Adviser	\$0.005
	Office of the Employer Adviser	\$0.001
	OHSA	\$0.036
	Mine Rescue	\$0.000
	Program administration	\$0.000
	Institute of Work and Health	\$0.001
	Total grants	\$0.028
	SWA	\$0.022
	Health and Safety Excellence program	\$0.011
	Accreditation	\$0.001
	Workers Health and Safety Centre	\$0.003
	Health clinics	\$0.003
	Other prevention	\$0.004
	Sub-total	\$0.127
Total administrative expenses		\$0.602

2026 premium rates sub-components of administrative expenses

O: Leisure and hospitality

Administrative expenses component	Administrative expenses sub-component	Premium rate component
Administrative expenses		\$0.332
Legislative obligations		
	WSIAT	\$0.008
	Office of the Worker Adviser	\$0.003
	Office of the Employer Adviser	\$0.001
	OHSA	\$0.027
	Mine Rescue	\$0.000
	Program administration	\$0.000
	Institute of Work and Health	\$0.001
	Total grants	\$0.020
	SWA	\$0.017
	Health and Safety Excellence program	\$0.008
	Accreditation	\$0.000
	Workers Health and Safety Centre	\$0.002
	Health clinics	\$0.002
	Other prevention	\$0.003
	Sub-total	\$0.092
Total administrative expenses		\$0.424

2026 premium rates sub-components of administrative expenses

P: Other services

Administrative expenses component	Administrative expenses sub-component	Premium rate component
Administrative expenses		\$0.445
Legislative obligations		
	WSIAT	\$0.011
	Office of the Worker Adviser	\$0.005
	Office of the Employer Adviser	\$0.001
	OHSA	\$0.035
	Mine Rescue	\$0.000
	Program administration	\$0.000
	Institute of Work and Health	\$0.001
	Total grants	\$0.027
	SWA	\$0.022
	Health and Safety Excellence program	\$0.010
	Accreditation	\$0.001
	Workers Health and Safety Centre	\$0.003
	Health clinics	\$0.003
	Other prevention	\$0.004
	Sub-total	\$0.123
Total administrative expenses		\$0.568

2026 premium rates sub-components of administrative expenses

Schedule 1

Administrative expenses component	Administrative expenses sub-component	Premium rate component
Administrative expenses		\$0.397
Legislative obligations		
	WSIAT	\$0.010
	Office of the Worker Adviser	\$0.004
	Office of the Employer Adviser	\$0.001
	OHSA	\$0.033
	Mine Rescue	\$0.003
	Program administration	\$0.000
	Institute of Work and Health	\$0.001
	Total grants	\$0.024
	SWA	\$0.021
	Health and Safety Excellence program	\$0.009
	Accreditation	\$0.000
	Workers Health and Safety Centre	\$0.003
	Health clinics	\$0.003
	Other prevention	\$0.004
	Sub-total	\$0.116
Total administrative expenses		\$0.513

Non-exempt partners and executive officers in construction

Non-exempt partners and executive officers in construction previously classified under rate group 755 have received a separate premium rate since 2020. This premium rate reflects the low risk of their work compared to the rest of the construction industry.

We assign the same premium rate to all non-exempt partners and executive officers in construction each year, although they're classified under one of the six construction subclasses depending on their construction business's operations. The 2026 rate for this group is \$0.20 per 100 of insurable earnings.

For the 2026 premium rate, we consider the collective experience of all non-exempt partners and executive officers in construction as if they were a single business in the construction subclass with the highest percentage of insurable earnings and apply our rate-setting formula to it. You can review our [Employer level premium rate setting](#) policy for more information.

In 2026, the construction subclass with the highest percentage of insurable earnings from non-exempt partners and executive officers based on insurable earnings from 2022, 2023 and 2024 is G5, Specialty Trades Construction.

However, we continue to consider Class G4 the predominant class to ensure stability. We'll keep monitoring the trend before we update the predominant class since G4 and G5 have very close percentages of insurable earnings. The following chart shows the distribution of insurable earnings among construction subclasses from 2022 – 2024.

Predominant class	2022 insurable earnings (millions of \$)	2023 insurable earnings (millions of \$)	2024 insurable earnings (millions of \$)	2022-2024 insurable earnings (millions of \$)	Percentage
G1	\$137.9	\$122.1	\$105.2	\$365.2	17%
G2	\$43.5	\$50.7	\$43.9	\$138.2	7%
G3	\$171.3	\$125.0	\$108.5	\$404.7	19%
G4	\$164.3	\$145.8	\$159.9	\$470.0	22%
G5	\$190.8	\$154.9	\$135.2	\$480.9	23%
G6	\$81.5	\$88.9	\$79.1	\$249.5	12%
Total	\$789.3	\$687.3	\$631.9	\$2,108.5	100%

This summary is based on a snapshot of data from January 31, 2025 and reflects the most recent classifications, including retroactive changes as of January 2025.

Steps for calculating the 2026 non-exempt partners and executive officers rate

Actual rate before modifiers (your rate)

The 2026 actual rate for non-exempt partners and executive officers in construction is \$0.20, up three cents from 2025. The following projected rate determination is shown for illustration purposes.

We applied risk band movement limitation rules just like we do for any other business. The calculation of the projected premium rate shows the future direction in this premium rate if the group and class experience from year-to-year doesn't change. We frequently review the claims in the non-exempt partners and executive officers in construction group to confirm their classification.

Predictability 90 per cent (for all non-exempt partners and executive officers in construction rated as a single business)

Six-year total insurable earnings	\$3,839,054,421.32
100% insurable earnings predictability standard (12,000 x \$121,700)	\$1,460,400,000.00
Actuarial predictability of insurable earnings (capped at 100%)	100.000%
Six-year claim count	60
100% allowed claim count predictability standard	1,200
Actuarial predictability of total number of allowed claims (capped at 100%)	22.361%
Predictability value = 75% based on insurable earnings + 25% based on total number of allowed claims	80.590%
Actuarial predictability (arrived by locating the predictability value in the predictability scale)	90%

Weighted claims cost (as a single business)

Injury/illness year	Claim cost paid by 2019	Claim cost paid by 2020	Claim cost paid by 2021	Claim cost paid by 2022	Claim cost paid by 2023	Claim cost paid by 2024	Total
2019	\$95.83	\$43,146.65	\$7,740.69	-	-	-	\$50,983.17
2020		\$2,317.76	\$321.17	-	-	-	\$2,638.93
2021			\$18,306.22	\$66,060.41	\$32,158.21	\$36,978.94	\$153,503.78
2022				\$58,624.35	\$121,406.75	\$107,861.34	\$287,892.44
2023					\$2,532.17	\$(2,436.34)	\$95.83
2024						11,223.36	11,223.36
Total	\$95.83	\$45,464.41	\$26,368.08	\$124,684.76	\$156,097.13	153,627.30	506,337.51
Weighting	1/9	1/9	1/9	2/9	2/9	2/9	
Weighted total	\$10.65	\$5,051.60	\$2,929.79	\$27,707.72	\$34,688.25	34,139.40	104,527.41
Total rating weighted claim cost							104,527.41

Weighted insurable earnings (as a single business)

Year	2019	2020	2021	2022	2023	2024	Total
Total insurable earnings	\$559,368,237	\$567,697,442	\$603,475,563	\$789,273,911	\$687,305,346	\$631,933,922	\$33,839,054,421
Weighting	1/9	1/9	1/9	2/9	2/9	2/9	
Weighted total	\$62,152,026	\$63,077,494	\$67,052,840	\$175,394,202	\$152,734,521	\$140,429,761	\$660,840,845
Total rating weighted insurable earnings							\$660,840,845

Risk profiles

Risk profile

(as a single business)

$$\begin{aligned}
 & \$104,527.41 && \text{weighted claim cost (CC)} \\
 & \div \$660,840,844.50 && \text{weighted insurable earnings} \\
 & \times 100 \\
 & = 0.01582 && \text{risk profile}
 \end{aligned}$$

Class G4 risk profile

$$0.17225 \quad \text{class G4 risk profile}$$

Adjusted risk profile

(as a single business)

$$90\% \quad \text{actuarial predictability}$$

×	0.01582	risk profile
+		
	(100% - 90%)	(100% - actuarial predictability)
×	0.17225	class G4 risk profile
	0.03146	adjusted risk profile

Adjusted risk profile index

(as a single business)

	0.03146	adjusted risk profile
÷	0.17225	class G4 risk profile
=	0.18266	adjusted risk profile index

Your projected rate before modifiers

(as a single business)

Projected risk band is determined by locating the business's adjusted risk profile index in the projected risk band table.

Projected band 27

	\$ 1.54	class G4 premium rate
×	0.18406	risk band rate factor
=	\$ 0.28	your projected rate before modifiers

Glossary of acronyms

Acronym	Definition
CCR	Claims Cost Ratio
IE	Insurable earnings
LTI	Lost time injury
MAE	Maximum average earnings
MIE	Maximum insurable earnings
NAICS	North American Industry Classification System
NAC	Number of allowed claims
NCC	New Claims Cost
<i>OHS</i>	<i>Occupational Health and Safety Act</i>
PCL	Per claim limit
RG	Rate group (in pre-2020 system)
SWA	Safe Workplace Association
TEA	Temporary Employment Agency
UFL	Unfunded liability
<i>WSIA</i>	<i>Workplace Safety and Insurance Act</i>
WSIAT	Workplace Safety and Insurance Appeals Tribunal
WSIB	Workplace Safety and Insurance Board

Contact information

Premium rate information

Please contact Actuarial Services at RFActuarialServices@wsib.on.ca for more information about premium rates or the supporting documentation in this manual.

Account information

You can message us through your [online services account](#) or contact your WSIB account representative for more information about your business account or current data requests. You can also [contact us](#) for more ways to get in touch.

Your data

You can log in or sign up for our [online services](#) to securely view your workplace health and safety data. You can also use our online services to access your premium rate statements, view your claims, submit account-related documents, send us a message, report and pay your premiums and more.

Our website

Please visit [our website](#) for up-to-date information for both businesses and employees, including prevention initiatives, return to work, forms, policy reports and information about premium rate setting.