

**Classification units, rates of assessment and experience ratios for the year 2024**

<b>Unit Number</b>	<b>Unit Title</b>	<b>First-level experience ratio</b>						<b>Second-level experience ratio</b>		
		<b>General Rate</b>	<b>Special Rate</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	
10110	Breeding of cattle; operating a dairy cattle herd; breeding of horses; horse boarding or dressage service; operating a riding centre, a horse school or a racing stable; operating a farm animal auction site; breeding of domestic animals	2.82	2.55	0.2386	0.2197	0.1776	0.9641	0.9641	0.9641	

This unit refers to:

- . . . the breeding of cattle;
- . . . the operation of a dairy cattle herd;
- . . . the breeding of horses;
- . . . horse boarding or dressage service;
- . . . the operation of a riding centre, a horse school or a racing stable;
- . . . the operation of a farm animal auction site;
- . . . the breeding of domestic animals such as dogs, cats, budgies or parrots.

This unit also refers to:

- . . . the breeding of buffaloes;
- . . . the breeding of cervidae such as deer or wapitis;
- . . . the breeding of ostriches, emus or rheas;
- . . . the production of ostrich, emu or rhea eggs;
- . . . the breeding of wild boars;
- . . . the breeding of llamas or alpacas;
- . . . the breeding of yacks;
- . . . the breeding of animals referred to in this unit for reproduction or insemination;
- . . . the production of pregnant mare's urine;

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
.	horse-drawn carriage, horseback riding, sleigh or dog-sled transportation or ride service; hoof trimming service;										
.	domestic animal training or boarding service;										
.	animal protection or animal pound service;										
.	services related to the breeding activities referred to in this unit such as milking cows or feeding animals.										

This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- . the artificial insemination of animals.

An employer carrying out at the same time an activity included in this unit and maple syrup production may not also be in unit 10150 except where at least one employee carries out duties solely related to the maple syrup activity.

An employer classified in this unit cannot also be classified in units 15030, 15040, 15070, 16070 and 68010 to 68030 except when at least one of his workers only performs tasks related to the activities referred to under these units.

An employer classified in this unit cannot also be classified in units 54420, 54430 or 54440 except if he carries out activities referred to under these units in whole or in part elsewhere than on the farm and if at least one of his workers only performs tasks related to the activities referred to under these units. An employer thus classified in units 54420, 54430 or 54440 shall state the wages of a worker who works on





Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
:	the operation of a hatchery;										
.	poultry capture and caging service;										
.	the candling and classification of eggs;										
.	the breeding of rabbits;										
.	fish-farming;										
.	beekeeping.										

This unit also refers to:

- .
- the breeding of small furbearing animals such as mink, muskrats, chinchillas or foxes;
- .
- the breeding of small laboratory animals such as mice or rats;
- .
- the breeding of small game birds such as pheasants, quails or guinea-fowl;
- .
- the breeding of earthworms and the production of earthworm manure;
- .
- the breeding of snails;
- .
- the breeding of insects such as crickets;
- .
- the breeding of frogs;
- .
- the services related to the breeding activities referred to in this unit such as feeding animals.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- .
- the artificial insemination of animals;
- .
- honey processing.

An employer classified in this unit cannot also be classified in units

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2020	2021	2022	2019	2020	2021
15030, 15070, 16070 and 68010 to 68030 except when at least one of his workers only performs tasks related to the activities referred to under these units.	An employer classified in this unit cannot also be classified in units 54420, 54430 or 54440 except if he carries out activities referred to under these units in whole or in part elsewhere than on the farm and if at least one of his workers only performs tasks related to the activities referred to under these units. An employer thus classified in units 54420, 54430 or 54440 shall state the wages of a worker who works on the farm on activities referred to under these units with respect to this unit.	2.15	1.90	0.1672	0.1821	0.1524	0.6740	0.6740	0.6740
10140	Growing of cereal crops; growing of seeds or legumes; growing of forage crop plants; growing of fruit, vegetables or fine herbs in fields; growing of mushrooms; growing of sod; growing of tobacco; harvesting of peat	0.6740	0.6740	0.6740	0.6740	0.6740	0.6740	0.6740	0.6740

This unit refers to:

- . the growing of cereal crops such as corn, oats, barley or wheat;
- . the growing of seeds or legumes such as canola, sunflower, soya, beans or dried peas;
- . the growing of forage crop plants such as alfalfa, millet or clover;
- . the growing of fruit in fields such as strawberries, blueberries, cranberries or raspberries;
- . the growing of vegetables in fields such as potatoes, cabbage, carrots, cucumbers, onions or lettuce;
- . the growing of fine herbs in fields;

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
:	the growing of mushrooms;										
:	the growing of sod;										
:	the growing of tobacco;										
:	the harvesting of peat.										

This unit also refers to:

- . the growing in a greenhouse of fruit, vegetable or fine herb plants intended for transplantation by the employer in his fields;
- . the activities related to the fermentation of compost in a field;
- . the picking on wild land of plants such as fiddleheads, mushrooms, yew branches or algae;
- . the collecting of softshell clams;
- . services related to growing such as:
  - . ploughing;
  - . the planting of seeds;
  - . the spreading of manure;
  - . the spreading of pesticides;
  - . combine harvesting;
  - . the harvesting of crops.

This unit does not refer to:

- . compost material removal service.

An employer classified in this unit cannot also be classified in units 15030 to 15080, 16070 and 68010 to 68030 except when at least one of his workers only performs tasks related to the activities referred to under these units.

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2020	2021	2022	2019	2020	2021
	An employer classified in this unit cannot also be classified in units 54420, 54430 or 54440 except if he carries out activities referred to under these units in whole or in part elsewhere than on the farm and if at least one of his workers only performs tasks related to the activities referred to under these units. An employer thus classified in units 54420, 54430 or 54440 shall state the wages of a worker who works on the farm on activities referred to under these units with respect to this unit.								
10150	Growing of fruit, vegetables or fine herbs in a greenhouse; growing of ornamental plants; growing of trees or shrubs; operating an orchard; maple growing	2.19	1.94	0.2050	0.2110	0.1631	0.8871	0.8871	0.8871

This unit refers to:

- . the growing of fruit, vegetables or fine herbs in a greenhouse;
- . the growing of ornamental plants such as foliage plants or flowers;
- . the growing of trees or shrubs;
- . the operation of an apple, pear, plum or cherry orchard;
- . maple growing.

This unit also refers to:

- . the growing of reforestation plants;
- . the growing of grapes.

This unit also refers to the following activity when done by the workers of an employer as part of maple growing:

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
11110	Deep-sea fishing; mid-shore fishing; coastal fishing; freshwater fishing	3.59	3.30	0.1559	0.1182	0.1302	1.0891
	This unit refers to :						1.0891
	· deep-sea fishing;						
	· mid-shore fishing;						
	· coastal fishing;						
	· freshwater fishing.						



Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
13120	Operating a non-ferrous metal mine; operating a salt or diamond mine		2.75	2.48	0.1678	0.1267	0.0911	0.8749	0.8749	0.8749	
This unit refers to :											
			.	the operation of non-ferrous metal mines for such substances as gold, silver, copper, nickel, niobium, zinc or platinum;							
			.	the operation of the following mineral mines :							
			.	salt;							
			.	diamonds.							
This unit also refers to :											
			.	the concentration of the ores referred to under this unit.							
This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :											
			.	the production of gold or silver bullion.							
This unit does not refer to :											
			.	the melting and refining of non-ferrous metals.							
This unit refers to :											
			.	the operation of a crushed or freestone quarry; operating a sandpit or a gravel pit; operating an industrial or structural mineral mine							
13140	Operating a crushed or freestone quarry; operating a sandpit or a gravel pit; operating an industrial or structural mineral mine		3.08	2.81	0.2213	0.2044	0.1749	0.7532	0.7532	0.7532	0.7532









- chipping outside the forest;
- tree and shrub surgery;
- bracing work.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- fighting of diseases and insects affecting trees and shrubs; fertilization and treatment of trees and shrubs; planting and transplanting of trees and shrubs.

An employer classified under this unit can also be classified under the exceptional units 34410, 90010 and 90020.

Slaughtering of animals; meat cutting service; butchering of meat

This unit refers to:

- the slaughtering of animals;  
meat cutting service;  
the butchering of meat.

This unit also refers to:

- the tanning or packing of pelts or furs; meat wholesaling in a building where meat cutting or butchering also takes place.

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:										
15020	Manufacturing luncheon meats; meat, fish or seafood processing; manufacturing ready-made dishes		2.80	2.53	0.3088	0.3284	0.2416	1.0678	1.0678	1.0678	1.0678

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
.	cooked turkey;										
.	cooked ham;										
.	pepperoni;										
.	salami;										
.	smoked meat;										
.	meat, fish or seafood processing by such operations as:										
.	seasoning;										
.	smoking;										
.	canning;										
.	packing;										
.	the manufacture of fresh, frozen or canned ready-made dishes such as:										
.	appetizers;										
.	lasagna;										
.	fish or seafood mousses;										
.	meat or fish pies;										
.	pizzas;										
.	vegetarian dishes;										
.	salad plates;										
.	sandwiches.										

This unit also refers to:

- .
- the manufacture of sushi;
- the manufacture of sausages;
- the preparation of natural casings for delicatessen purposes;
- the manufacture of country-style pâtés, crêtons, terrines or other similar products;
- the processing of animal fats for human consumption;
- fish wholesaling in a building where cutting is also done.



Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	

- . sieving;
- . milling;
- . cleaning;
- . drying.

This unit also refers to:

- . the processing of animal by-products other than for human consumption such as:
  - . fat;
  - . bones;
  - . feathers;
  - . blood;
  - . entrails;
  - . disposal.

This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- . the manufacture of nursing feed for young animals.

This unit does not refer to:

- . the growing of grains;
- . the manufacture of vitamins and minerals for animals.

Unit Number	Unit Title	First-level experience ratio						Second-level experience ratio		
		General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
15040	Manufacturing beverages, whether alcoholic or non-manufacturing fruit or vegetable juice	1.57	1.34	0.1794	0.1989	0.1594	0.5595	0.5595	0.5595	

This unit refers to:

- . the manufacture of beverages, whether alcoholic or non-alcoholic;
- . the manufacture of fruit or vegetable juice.

This unit also refers to:

- . the manufacture of natural ice;
- . the manufacture of frozen sticks or lollipops made from beverages or fruit juice;
- . the treatment and bottling of water;
- . liquid food product packaging service;
- . the manufacture of fruit or vegetable juice concentrates;
- . the manufacture of beverage concentrates, whether alcoholic or non-alcoholic;
- . the manufacture of beer yeasts;
- . the manufacture of vinegar.

This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- . the manufacture of syrup for beverages;
- . the manufacture of beverages, frozen sticks or lollipops made from fruit juice and dairy products;
- . the manufacture of flavour crystals;

the trade in or rental of water coolers.

This unit does not refer to:

- growing;  
bee-keeping.

15050 Preparation of fruit or vegetables; manufacturing munchies 2.74 2.48 0.2318 0.2736 0.2271 0.9396 0.9396 0.9396

This unit refers to:

- the preparation of fruit or vegetables by operations such as:
    - . . . . . freezing;
    - . . . . . cutting;
    - . . . . . dehydration;
    - . . . . . maceration;
    - . . . . . mixing;
    - . . . . . canning;
  - the manufacture of munchies such as:
    - . . . . . cheese-flavoured sticks;
    - . . . . . pretzels;
    - . . . . . chips;
    - . . . . . corn chips;
    - . . . . . rice cakes;
    - . . . . . popcorn.

This unit also refers to:

the manufacture of fruit- or vegetable-based products such as:  
• compotes;



Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
15060	Manufacturing pastry products; manufacturing flour; manufacturing confectionery products				2.31	2.06	0.2162	0.2260	0.1848	0.8712	0.8712

This unit refers to:

- . the manufacture of ready-made dishes;
  - . the roasting of soya beans;
  - . the manufacture of soya flour;
  - . the manufacture of soya margarine;
  - . the manufacture of soya oil.

This unit refers to:

- . the manufacture of pastry products such as:
  - . donuts;
  - . cookies;
  - . brioches;
  - . croissants;
  - . cakes;
  - . pies;
- . the manufacture of bakery products such as:
  - . bagels;
  - . bread rusk;
  - . bread crumbs;
  - . bread;
- . the manufacture of flour for human consumption;
- . the manufacture of confectionery products such as:
  - . cocoa butter;
  - . candies;
  - . chocolate;
  - . chewing gum;
  - . honey products.













Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
16050	Manufacturing reinforced plastic products	2.59	2.32	0.2404	0.3202	0.2512	0.8965
	This unit refers to:						
	<ul style="list-style-type: none"> <li>. the manufacture of woven or stitched plastic bags;</li> <li>. the installation of manufactured products.</li> </ul>						
16070	Manufacturing body hygiene and care products; manufacturing drugs	1.16	0.94	0.0941	0.1141	0.0935	0.3706
	This unit refers to:						
	<ul style="list-style-type: none"> <li>. the installation of manufactured products.</li> </ul>						
	<ul style="list-style-type: none"> <li>. the manufacture of body hygiene and care products, for human or animal use, such as soaps, cosmetics, perfumes, lotions, toothpaste or hair products;</li> </ul>						

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
.	the manufacture of prescription or over-the-counter drugs, for human or animal use, such as analgesics, aesthetics, antibiotics, anti-inflammatories, antiseptics or hormones.										

This unit also refers to:

- . the manufacture of vaccines;
- . the manufacture of medical diagnostic products;
- . the manufacture of natural health products such as vitamins or dietary minerals;
- . the manufacture of homeopathic remedies;
- . the manufacture of essential oils;
- . the conditioning or bottling of the products referred to under this unit;
- . the manufacture of food additives such as flavours, colorants or preservatives;
- . the manufacture of tobacco products.

This unit does not refer to:

- . the manufacture of body hygiene and care products made of textiles;
- . the manufacture of functional foods such as soybean beverages or margarine enriched with phytosterols;
- . the picking of raw materials used in the manufacture of the products referred to under this unit;
- . the breeding of animal species or the growing of plant species used in the manufacture of the products referred to in this unit.

Unit Number	Unit Title	First-level experience ratio							Second-level experience ratio		
		General Rate	Special Rate	2020	2021	2022	2019	2020	2021	2020	2021
16080	Manufacturing cleaning or maintenance products; manufacturing ink; manufacturing coating products; manufacturing fertilizers	1.55	1.32	0.1252	0.1336	0.1133	0.4814	0.4814	0.4814	0.4814	0.4814

This unit refers to:

- . the manufacture of household or industrial cleaning or maintenance products, such as cleaning products, strippers, disinfectants, detergents or fabric softeners
- . the manufacture of adhesives;
- . the manufacture of ink;
- . the manufacture of coating products such as paints, varnishes, stains or lacquers;
- . the manufacture of fertilizers

This unit also refers to:

- . the manufacture of paints for artists;
- . the manufacture of coating product components such as thinners, driers or bonds;
- . the manufacture of caulking products such as sealants, surface coatings or fillers;
- . the manufacture of products for automobile vehicles or for industrial machinery, such as lubricating greases, lubricating oils, windshield wiper fluid, anti-freeze or cutting fluid;
- . the manufacture of peat- or compost-based products;
- . the manufacture of pest control products such as pesticides, insecticides, fungicides or rat poison;
- . the manufacture of candles;
- . the recycling of ink cartridges;

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
16090	the conditioning and bottling of the products referred to under this unit.										

This unit does not refer to:

- . the picking of raw materials used in the manufacture of the products referred to under this unit;
- . compostable material removal service.

An employer who both manufactures and processes lubricating greases and oils is classified in this unit for these activities.

This unit refers to:

- . the manufacturing of synthetic resins such as melamine, polypropylene, urea-formaldehyde or polyethylene resins from gaseous or liquid raw materials that do not come from recovered material;
- . crude oil refining;
- . the manufacturing of petrochemical products such as ethylene, propylene, benzene, toluene or xylene;
- . the manufacturing of chemical products such as sodium chlorate, hydrogen peroxide, ferric chloride, naphthalene oil, styrene, catalysts, iodine or plasticising salts using such processes as cracking, electrolysis or distillation;
- . the manufacturing of ammunition;



Unit Number	Unit Title	First-level experience ratio		Second-level experience ratio		
		General Rate	Special Rate	2020	2021	2022
17010	Manufacturing threads; manufacturing woven, knitted or needle punched fabrics; finishing of threads, fabrics or clothing	2.30	2.04	0.1823	0.2275	0.1813

This unit refers to:

- manufacture of threads made of fibres;
  - manufacture of woven, knitted or needle punched fabrics;
  - the finishing of threads made of fibres, such as dyeing or sizing;
  - the finishing of fabrics such as dyeing, calendering, decating or flocking;
  - the finishing of clothing such as dyeing or fading.

This unit also refers to:

- manufacture of carpet made of textile materials;
  - the twisting, re-twisting or winding of thread made of fibres;
  - the texturizing of thread made of fibres such as twisting, crushing or compression;
  - the manufacture of rope or string;
  - the manufacture of woven or needle punched felt;
  - the manufacture of wigs or hairpieces;
  - the manufacture of tapes, elastic bands, lace, rope, laces or belt-webbing by weaving, binding or knitting;
  - the manufacture of knitted pieces of clothing such as sleeves, collars or cuffs, which do not require sewing activities;
  - the manufacture of fire hoses;
  - the manufacture of nets from textile materials by binding, knitting or tying;
  - the embroidery of fabrics;

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
.	the coating of fabrics with materials such as polyurethane, ethylene-acetate, plastic, glue, urethane or vinyl;										
.	the dyeing of leather or fur;										
.	the manufacture of dental floss from string made of textile materials.										

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

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This unit does not refer to:

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- .

An employer who engages in both the manufacture of embroidered decorative articles or badges and the embroidery of fabrics is classified in this unit for these activities.

Unit Number	Unit Title	First-level experience ratio			Second-level experience ratio				
		General Rate	Special Rate	2020	2021	2022	2019	2020	2021
17030	Clothing manufacturing; shoe manufacturing; operation of a shoe repair shop; manufacturing of leather or imitation leather items	1.47	1.24	0.1096	0.1250	0.0947	0.6653	0.6653	0.6653

This unit refers to:

- the manufacturing of cut and sewn or knitted clothing;  
the manufacturing of cut and sewn shoes such as boots,  
shoes, slippers or moccasins;  
the operation of a shoe repair shop including the repair and  
dyeing of leather or imitation leather items;  
the manufacturing of leather or imitation leather items.

This unit also refers to:

- the manufacturing of samples of clothing;
  - the manufacturing of knitted clothing such as sleeves, collars or cuffs if it requires sewing;
  - the manufacturing of knitted items such as bags or cases;
  - restyling of fur clothing or items;
  - the cutting of material for manufacturing clothing;
  - alteration or repair of clothing;
  - inspection of clothing including thread cutting, label sewing or button sewing;
  - the manufacturing of cut and sewn luggage or leathercraft made of textile, leather or imitation leather such as suitcases, backpacks, handbags, wallets or cases;
  - the manufacturing of cut and sewn ice skates or roller skates;
  - the manufacturing of leather, imitation leather or textile body protective equipment such as life jackets;

- bulletproof vests;
- elbow pads, shoulder pads, leg pads, knee pads;
- throat protectors;
- hockey pants,

the manufacturing or repair of prostheses or orthoses.

The unit also includes the following activities where they are carried out by the workers of an employer in the carrying out by that employer of activities included in this unit:

- embroidery on manufactured products;
- the finishing of manufactured products;
- the manufacturing of parts related to shoes such as soles, grommets or linings;
- the manufacturing of cut and sewn canvases or textile bags.

The unit also includes the following activity where it is carried out by the workers of an employer in manufacturing cut and sewn shoes:

the manufacturing of moulded rubber or plastic products.

The unit also includes the following activities where they are carried out by the workers of an employer in operating a shoe repair shop:

skate, knife or tool sharpening;  
the repair of cut and sewn items.

This unit does not refer to:

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
	An employer that, in the same building, repairs clothing and manufactures textile decorative accessories and furniture included in unit 17040 is in this unit for those activities.										
17040	Manufacturing or repairing articles made of canvas; manufacturing decoration and furniture accessories made of textile materials		2.10	1.85	0.2225	0.1362	0.1876	0.8121	0.8121	0.8121	0.8121

This unit refers to:

- . the manufacture or repair of canvas articles of the cut and sewn type such as:
  - . sails for boats;
  - . canvas covers for shelters, canopies or parasols;
  - . cover shells for manure pits;
  - . canvas sheets;
  - . inflatable toys;
- . the manufacture of decoration and furniture accessories made of textile materials of the cut and sewn type such as:
  - . cushions;
  - . pillows;
  - . drapery material;
  - . bedding;
  - . curtains;
  - . towels.

This unit also refers to:

- . the manufacture of filters made of textile materials of the cut and sewn type;
- . the manufacture of toys made of fabric such as dolls, teddy



Unit Number	Unit Title	General Rate	First-level experience ratio			Second-level experience ratio		
			2020	2021	2022	2019	2020	2021
<b>This unit also refers to:</b>								
	<ul style="list-style-type: none"> <li>. the manufacture of doors and windows, in wood or plastic, covered with materials such as wood, metal or plastic;</li> <li>. the manufacture of hybrid windows made of materials such as wood, metal or plastic;</li> <li>. the manufacture of wood garage doors;</li> <li>. the manufacture of metal doors when done in the same building as the doors and windows referred to under this unit;</li> <li>. the manufacture and assembly of blinds.</li> </ul>							
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:							
	<ul style="list-style-type: none"> <li>. the manufacture of the following products, elsewhere than on the worksite or on the job, when they are made of wood: sills, frames, mouldings or trims of doors and windows;</li> <li>. the cutting of glass;</li> <li>. the drying of wood.</li> </ul>							
	This unit also refers to the manufacture of sealed glass units form integration in doors and windows when their manufacture takes place in the building where these doors and windows are manufactured.							
	<b>This unit does not refer to:</b>							
	<ul style="list-style-type: none"> <li>. the manufacture by moulding of forms such as profiled sections;</li> <li>. the installation of manufactured products.</li> </ul>							

Unit Number	Unit Title	First-level experience ratio						Second-level experience ratio		
		General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
18020	Manufacturing solid wood panels; manufacturing wood floors; manufacturing wood mouldings; manufacturing wood furniture components; manufacturing wood stairway components; manufacturing wood cabinet doors	3.00	2.73	0.3556	0.3701	0.3599	1.1133	1.1133	1.1133	

This unit refers to:

- . the manufacture of solid wood panels;
- . the manufacture of wood floors;
- . the manufacture of wood mouldings;
- . the manufacture of wood furniture components;
- . the manufacture of wood stairway components;
- . the manufacture of wood cabinet doors.

This unit also refers to:

- . the manufacture of the following products elsewhere than on the worksite or on the job when they are made of wood: sills, frames, mouldings or trims of doors and windows;
- . the manufacture of wood products by lathe work, jointing, finger jointing, bending or bowing except if the manufacture of this product is referred to under another unit.

This unit also refers to the drying of wood when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit.

This unit does not refer to:

- . the installation of the manufactured products.

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
18030	Manufacturing in the plant or the workshop of wood frame buildings; manufacturing in the plant or the workshop of mobile homes or worksite trailers having a wood frame, manufacturing in the plant or the workshop of wood frame house panels		5.04	4.71	0.4359	0.6711	0.4519	1.8718	1.8718	1.8718	

This unit refers to:

- . the manufacture in the plant or the workshop of wood frame buildings such as houses, cottages, storage sheds or garages;
- . the manufacture in the plant or the workshop of mobile homes or worksite trailers having a wood frame;
- . the manufacture in the plant or the workshop of wood frame house panels.

This unit also refers to:

- . the manufacture in the plant or the workshop of wood frame garden pavilions.

This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- . the drying of wood.

This unit does not refer to:

- . the installation of manufactured products.

**An employer classified in this unit can also be classified in**

exceptional unit 90010.

18040 Manufacturing wood coffins; manufacturing or restoring musical instruments having a wood structure; manufacturing furniture, cabinets, counters or integrated furnishings made of wood or having a wood structure in a cabinet-making workshop

This unit refers to:

- the manufacture of wood coffins;  
the manufacture or restoration of musical instruments having a  
wood structure such as pianos, organs, guitars, drums or flutes;  
the manufacture of furniture, cabinets, counters or integrated  
furnishings made of wood or having a wood structure in a  
cabinet-making workshop where the organization of work is  
not standardized and where the production is done on a small  
scale by workers who are not specifically assigned to a work  
station

This unit also refers to:

- the manufacture of game tables having a wood structure such as billiard tables, Mississippi tables or card tables; the manufacture of products made of wood or having a wood structure requiring assembly operations such as jewelry boxes, letter boxes, frames, toys, bird feeders, hockey sticks, snowboards, snowshoes, skis or trophies; the operation of an upholstery workshop; the operation of a furniture stripping or restoration workshop; the application in the plant or workshop of products such as

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
18050	paint, stain or varnish, to wood or wood products; the manufacture or repair, excluding mechanical repairs, of wood boats such as canoes or rowboats; the manufacture of wood structure docks; the manufacture of garden furniture made of wood or having a wood structure such as swings, benches or picnic tables.							2.117	1.92	0.1959	0.2279

This unit also refers to the drying of wood when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit.

This unit does not refer to:

- . framing service;
- . the installation of manufactured products.

This unit refers to:

- . the manufacture of furniture or cabinets having a metal structure;
- . the manufacture of metal coffins;
- . the manufacture outside shipyards of metal boats such as canoes, pedalos, pleasure pontoons, sailboats or yachts.



Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
18060	Manufacturing cabinets having a wood structure intended to be attached to a structure; manufacturing counters having a wood structure; manufacturing integrated furnishings having a wood structure		2.47	2.21	0.2187	0.2689	0.2011	0.8973	0.8973	0.8973	

This unit refers to:

- . the manufacture of cabinets having a wood structure intended to be attached to a structure such as kitchen cabinets, bathroom cabinets, storage cabinets;
- . the manufacture of counters having a wood structure;
- . the manufacture of integrated furnishings having a wood structure.

Integrated furnishings refer to a set of products generally installed permanently and arranged to complement or to create a décor such as cabinets, counters, storage cabinets or display racks, as well as the accompanying mouldings or other decorative elements made of wood.

An employer who engages in an activity referred to under this unit and in the manufacture of furniture made of wood or having a wood structure is classified in this unit for these activities.

This unit does not refer to:

- . the installation of manufactured products.

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio		
				2020	2021	2022	2019	2020
18070	Mass producing furniture or furniture frames made of wood or having a wood structure; manufacturing mattresses or box springs	2.15	1.90	0.1490	0.2239	0.1758	0.7874	0.7874

This unit refers to:

- the mass production of furniture or furniture frames made of wood or having a wood structure; the manufacture of mattresses or box springs.

This unit refers to:

- the manufacture or installation of commercial signs;

This unit also refers to:

- the manufacture or installation of billboards;
  - the installation of signs on billboards;
  - the manufacture or permanent installation of traffic signs;
  - the manufacture or installation of stage sets;
  - the manufacture of floats;
  - the arrangement of the offices, including the assembly of office furniture.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
26050	Printing; reprography; binding; manufacturing paper or paperboard office supplies				1.43	1.20	0.1159	0.1361	0.1190	0.4849	0.4849

This unit does not refer to:

- . the moving of institutional or commercial furniture including the assembly and disassembly of this furniture.

This unit refers to:

- . printing, whether artisanal or commercial, using all types of processes, such as offset, digital, serigraphy, flexographic printing, ink jet, lithography, print transfer, rotogravure or hot stamping and on any support, in particular paper, paperboard, plastic or balloons;
- . reprography;
- . binding, whether artisanal or commercial, and the other finishing operations such as gilding or embossing;
- . the manufacture of paper or paperboard office supplies, such as writing, pads, note pads, forms, folders, order books, index cards, labels, envelopes, continuous feed forms, exercise booklets, rolls of paper for cash registers, mobile sheet

separators, agendas or sheets for ring binders.

This unit also refers to:

- the manufacture of paperboard or vinyl-covered paperboard ring binders or photo album;
  - the assembly of sample catalogues such as wallpaper, carpets, hair or paint shades;
  - the restoration of books;
  - the manufacture of folding boxes made out of non-corrugated paperboard;
  - the transformation of paper into wrapping paper or wallpaper;
  - the manufacture of embroidered articles such as badges and decorative articles;
  - embroidery on clothing;
  - the copying of CDs or DVDs;
  - the lamination of documents;
  - the manufacture of rubber stamps for offices;
  - mail-out preparation services;
  - inserting service;
  - the bagging of publicity documents;
  - the manufacture of plastic bags when the employer does not manufacture plastic film.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- design when this employer does not publish the printed product.



Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
	An employer who trades in wood and who also dries wood is classified in this unit for the trade in this wood.										
34030	An employer classified under this unit can also be classified in exceptional units 34410, 90010 and 90020.	Manufacturing or assembling pallets or containers made of wood used in the handling and transportation of merchandise; manufacturing wooden fences; manufacturing roof trusses, joists or rafters made of wood	3.69	3.40	0.4270	0.4263	0.4581	1.3215	1.3215	1.3215	

This unit refers to:

- . the manufacture or assembly of wood pallets or containers used in the handling and transportation of merchandise;
- . the manufacture of wooden fences;
- . the manufacture of roof trusses, joists or rafters made of wood.

This unit also refers to:

- . the manufacture of components of pallets, containers or fences made of wood;
- . the repair and recycling of pallets or containers made of wood;
- . the manufacture of reels made of wood;
- . the manufacture of pools made of wood;
- . the manufacture in the plant or workshop of wood frame house panels when the employer manufactures roof trusses, joists or rafters made of wood.

This unit does not refer to:

- the installation of manufactured products.

An employer classified under this unit can also be classified in exceptional units 34410, 90010 and 90020.

34200	Manufacturing paper pulp; manufacturing paper and paperboard; manufacturing wood fibre boards	1.45	1.22	0.1005	0.1006	0.1031	0.4129	0.4129
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This unit refers to:

- the manufacture of paper pulp;  
the manufacture of paper, paperboard, felt paper;  
the manufacture of wood fibre insulation boards

This unit also refers to:

- the manufacture of cores for paper rolls for its own purposes;  
the production of electricity for its own purposes;  
the manufacture of chemicals for its own purposes

This unit also refers to the following activities when they are done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- : unwinding and rewinding paper and paperboard.

An employer classified under this unit can also be classified in exceptional units 34410, 90010 and 90020.

Unit Number	Unit Title	First-level experience ratio			Second-level experience ratio				
		General Rate	Special Rate	2020	2021	2022	2019	2020	2021
34210	Transforming paper and paperboard; treating paper and paperboard; manufacturing particle board; coating of boards	2.22	1.97	0.2096	0.2331	0.2024	0.8048	0.8048	0.8048

This units refers to:

- the transformation of paper or paperboard into products such as toilet paper, paper towels, plates, facial tissues, diapers, napkins, cups, straws, tubes, cores, cigarette paper, medical paper, bags, sandpaper, laminated products, cellulose fibre insulation, wrapping products or lids;
  - unwinding and rewinding of paper and paperboard products;
  - cutting of paper or paperboard into sheets;
  - making of corrugated paperboard;
  - transformation of corrugated paperboard into products such as stands, protective corners, separators or boxes;
  - transformation of laminate into all types of products;
  - treatment of paper or paperboard by the application of products such as melamine resin, paraffin, wax or silicone or by superimposing sheets of material such as plastic, aluminum, paper or paperboard;
  - transformation of felt paper into products such as asphalt saturated paper or asphalt shingles;
  - transformation of wood fibre panels into products such as insulating boards or acoustic or decorative tiles;
  - impregnating membranes with a coating;
  - manufacturing of particle boards, such as wood particle boards, waferboard or oriented strand board;
  - covering of boards with materials or products such as plastic, thermoplastic, melamine, laminate or paint;
  - printing of panels.

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	

This unit also refers to:

- . the cutting of more than one of the following raw materials :
  - . rubber;
  - . cork;
  - . paper;
  - . plastic;
  - . paperboard;
  - . felt.
- . the manufacture of adhesive tape;
- . the manufacture of floating wood floors;
- . the manufacture of laminated counter tops;
- . the manufacture of pellets or mini-logs from sawdust;
- . the manufacture of cotton wool for body hygiene and care, cotton swabs, remover pads, nursing pads, pharmaceutical coils, adhesive bandages, and sanitary tampons or napkins.

This unit does not refer to:

- . the manufacture of wallpaper;
- . the manufacture of foldable non-corrigated cardboard boxes;
- . the installation of the manufactured products.

**An employer classified under this unit can also be classified in exceptional units 34410, 90010 and 90020.**

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2020	2021	2022	2019	2020	2021
Exceptional unit 34410	Forestry transportation, of wood and paper unit	3.23	2.95	0.2955	0.3268	0.2001	1.2907	1.2907	1.2907

This unit includes the services of workers who transport, as truck drivers, bark, wood chips, logs, tree-length wood, timber, gravel, paper or other similar material.

This unit also includes the loading of wood performed by the truck driver where it is performed during transportation activities.

35010 Manufacturing freestone products 2.39 2.14 0.1980 0.2352 0.2243 0.8630 0.8630

This unit refers to:

- the manufacture of freestone products such as grave monuments, furniture slabs or curbs.

*Eucalyptus* no force to such stones as granite, marble or slate.

This unit also informs too:

- The author's concluding sentence on finishing off footnotes:

This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit.

- stone engraving

This unit does not refer to:



Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
	composition, such as pipes, bricks or blocks; the manufacture of concrete structural or architectural elements.										
35040	Transforming and finishing glass		2.42		2.16		0.2131	0.2491	0.2655	0.9173	0.9173

This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- . the manufacture of ready-mixed concrete.

This unit does not refer to:

- . the installation of manufactured products.

This unit refers to:

- . the transformation of flat glass into in particular tempered, curved or rolled glass;
- . the manufacture of cut glassware products such as aquariums, glass doors without framing or tables;
- . the manufacture of decorative glass products;
- . the manufacture of stained glass;
- . the manufacture of mirrors;
- . glass or mirror work such as cutting, polishing, beveling, drilling, frosting, sanding or engraving;
- . the manufacture of sealed glass units.
- .

This unit also refers to:

- the manufacture of glass using a blowing iron.

This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

serigraphy on glass.

- the installation referred to under units 80110 or 80150; the collecting and recycling of glass.

35050	Manufacturing clay-based products; manufacturing cement; manufacturing lime; manufacturing refractory products; manufacturing gypsum panels	1.58	1.35	0.1404	0.1863	0.1242	0.4806	0.4806
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This unit refers to:

- the manufacture of products such as pottery, sanitary ware, tiles, table articles or electrical insulators that are clay based or involve similar materials such as porcelain, terracotta, ceramics or earthenware;
  - the manufacture of glass such as flat glass, hollow glass or glass microbeads from silica sand or recycled glass;
  - the manufacture of cement;
  - the manufacture of lime;
  - the manufacture of refractory products such as brick, tiles or

Unit Number	Unit Title	General Rate	First-level experience ratio			Second-level experience ratio		
			2020	2021	2022	2019	2020	2021
	blocks;							
	. the manufacture of gypsum panels.							

This unit also refers to:

- . the manufacture of charcoal or activated charcoal;
- . the manufacture of synthetic olivines;
- . the manufacture of expanded perlite or exfoliated vermiculite;
- . the manufacture of mica powder;
- . the manufacture of grindstone using bonded abrasives;
- . the manufacture of mineral fibre such as fiberglass or rock fibre;
- . the manufacture of products made of plaster.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- . the manufacture of monolithic refractory products;
- . the transformation of mineral fibres into products such as bulk insulation or mattresses;
- . the manufacture of joint compound.

This unit does not refer to:

- . the manufacture of ready-mixed concrete;
- . the manufacture of agricultural limestone;
- . the operation of pottery cafés;
- . the operation of a quarry;
- . the manufacture of wire and textiles made out of mineral fibre;

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
36050	Manufacturing metal products by cutting, bending, machining or forging; manufacturing metal framing elements; manufacturing wrought metal or ornamental iron products; operating a stationary welding workshop; manufacturing scaffolding	. the installation of manufactured products.	2.42	2.17	0.2415	0.2556	0.2208	0.7784	0.7784	0.7784	

This unit refers to:

- . metal work, other than with a wire or rod, by mechanical processes such as cutting, bending and rolling to manufacture products other than machines or equipment;
- . the use of dies to transform a piece of metal, in particular to lengthen it, crush it or drill it;
- . the heat-assisted forging of metal parts other than machines or equipment;
- . the manufacture by machining of metal parts other than machines or equipment;
- . the manufacture of metal framing elements, from structural steel plates and shapes that are not manufactured by the employer;
- . the manufacture of self-bracing building sections made of steel and the assembly of these sections in the workshop;
- . the manufacture of ornamental iron products;
- . the manufacture of wrought metal such as staircases, ramps, balconies, guardrails or walkways;
- . the operation of a stationary welding workshop including the assembly of metal parts by welding to manufacture products other than machines or equipment;
- . the manufacture of scaffolding.

Unit Number	Unit Title	General Rate	First-level experience ratio			Second-level experience ratio		
			2020	2021	2022	2019	2020	2021
This unit also refers to:	<ul style="list-style-type: none"> <li>the manufacture of screws, nuts, bolts and rivets;</li> <li>the manufacture of metal powder products including sintering operations;</li> <li>the manufacture by machining of aircraft parts;</li> <li>the manufacture and refurbishing of jacks;</li> <li>the manufacture of industrial moulds and dies by machining;</li> <li>the manufacture of ball bearings, roller bearings and needle bearings;</li> <li>the refurbishing of parts for automobiles such as brakes, transmission or steering parts when they are not disassembled or assembled on the vehicle by the same workers, in particular by the following operations : <ul style="list-style-type: none"> <li>the disassembly of used parts and their refurbishing, in particular by machining;</li> <li>the assembly of components to obtain a refurbished part;</li> </ul> </li> <li>the refurbishing of diesel engines and automobile vehicle engines when they are not disassembled or assembled on the vehicle by the same workers;</li> <li>the manufacture of brakes and their components;</li> <li>the manufacture of non-mechanized and tools;</li> <li>the sharpening of tools;</li> <li>reconditioning by using a metal spray gun;</li> <li>the manufacture by machining of plastic parts other than machines or equipment;</li> <li>the manufacture of parts of silos made out of metal;</li> <li>artisanal forging;</li> <li>aluminothermic welding;</li> </ul>	.	.	.	.	.	.	.

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2020	2021	2022	2019	2020	2021
	the manufacture of leaf springs;								
	. . . the manufacture of metal light poles with or without the assembly of the components;								
	. . . the manufacture of parts of ships, boats and barges made out of metal other than in a shipyard.								
	This unit does not refer to:								
	. . . the manufacture of industrial moulds made out of cast iron;								
	. . . the manufacture of products at the place of work or on site;								
	. . . the installation referred to under units 69960, 80030, 80060, 80080, 80110, 80130, 80160, 80180 and 80250;								
	. . . the manufacture of synthetic bearing housings by casting;								
	. . . the manufacture of metal boxes, cabinets and tubs when this manufacturing is done by the workers of an employer as part of the manufacturing by this employer of products referred to under another unit;								
	. . . the manufacture of brake components by casting;								
	. . . the manufacture in a foundry of products referred to under this unit;								
	. . . the operation of a mobile welding unit;								
	. . . the manufacture of moulded metal light poles.								
36060	Manufacturing metal wire products	3.02	2.75	0.3456	0.3390	0.2755	1.0547	1.0547	1.0547



Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
36070	Manufacturing doors and windows made out of metal, shopwindows, hothouses made out of metal, metal garage doors; manufacturing architectural products by cutting and assembling metal extrusions and tubular metal; manufacturing doors and panels of refrigerated rooms; manufacturing banisters, fences and railings made out of aluminum		2.73	2.46	0.2385	0.2700	0.2463	0.8815	0.8815	0.8815	

This unit refers to:

- . the manufacture of metal doors with or without windowpanes and windows such as:
  - . residential doors and windows;
  - . doors and windows for office buildings, commercial, industrial or institutional establishments;
  - . patio-doors;
  - . folding doors and gates for commercial and public buildings;
  - . doors and windows for transportation equipment;
- . the manufacture of the following products when they are made out of metal: sills, door and window frames, screens, mouldings and trims;
  - . the assembly of screens;
  - . the manufacture of shopwindows, wall curtains, skylights, venting windows, solariums, atria, bus shelters and gatehouses;
  - . the manufacture of metal hothouses;
  - . the manufacture of metal garage doors, metal hangar doors, metal rolling doors and metal curtains made of embossed curved or flat slats;
  - . the manufacture of architectural products by cutting and assembling metal extrusions and tubular metal with or without the incorporation of glass, fabric or reinforced plastic sheet



Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
36080	Painting in the workshop of metal products; plating and heat treatment of metals in the workshop	unit; the manufacture by extrusion of forms such as a extruded shapes.	3.48	3.19	0.4105	0.3839	0.3361	1.2491	1.2491	1.2491	1.2491

This unit refers to the following work when done in the workshop, elsewhere than on the work site or on the job:

- . the application on metal products of dry or liquid paint by spraying or other processes, including painting by electrostatic process;
- . the coating and plating of metal products, including the plating of precious metals;
- . the heat treatment of metals and metal products.

This unit also refers to the following work when done in the workshop, elsewhere than on the work site or on the job:

- . protective coating by using a metal spray gun;
- . the enameling of metal products;
- . the polishing of metal;
- . the sandblasting of metal;
- . the plating and heat treatment of airplane parts.

This unit does not refer to:

- . vehicle body repair and painting work;
- . the application of rust-proofing and paint sealant to vehicles.

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
	An employer who applies rubber coating to products in the workshop and applies coatings involving other materials to these products or other products in the workshop is classified in this unit for these activities.										
36100	Manufacturing farm machines and equipment; manufacturing heavy equipment; manufacturing trucks without the assembly of the power train; manufacturing trailers		2.90	2.63	0.3205	0.2979	0.2469	1.0221	1.0221	1.0221	1.0221

This unit refers to:

- : the manufacture of farm machines and equipment;
- : the manufacture of heavy equipment for construction, for mining, for petroleum and oil development, for logging and for road maintenance;
- : the manufacture and installation of trailer bodies, boxes, tanks or other equipment, without the assembly of the power train on vehicles such as:
  - . garbage trucks;
  - . dump trucks;
  - . fire trucks;
  - . commercial trucks;
  - . ice melters and abrasive spreaders;
  - . tanker trucks;
  - . tow trucks;
  - . armored cars;
- : the manufacture of trailers such as:
  - . flatbed trailers whether covered or not;
  - . trailers for the transport of automobiles;
  - . dump trailers;
  - . tank trailers;

This unit also refers to:

- the manufacture of non-domestic snow blowers;
  - the manufacture of blades of graders and snow plows;
  - the manufacture of buckets of mechanical shovels, loaders, backhoes;
  - the manufacture of mechanized grapples and skidding scissors;
  - the manufacture and repair of locomotives and freight cars;
  - the adaptation of road vehicles for use on rails;
  - the manufacture of off-road heavy vehicles;
  - the manufacture of metal containers, including Roll-off systems;
  - the manufacture of garbage compactors;
  - the manufacture of aerial baskets, with or without the manufacture of baskets;
  - the manufacture of stalls, cages and paddocks using tubular metal;
  - the manufacture of forklifts;
  - the adaptation of vehicles for handicapped persons;
  - the conversion of buses or trucks;
  - the interior fitting of trucks and panel trucks.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- the manufacture of forks, picks and hitches for heavy

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2020	2021	2022	2019	2020	2021
	the manufacture of farm ventilation systems.								
	This unit does not refer to:								
	the manufacture in a foundry of products referred to under this unit;								
	the manufacture of farm buildings;								
	the manufacture of wooden floors for trailers by an employer who does not manufacture trailers;								
	the manufacture of reinforced plastic trailers;								
	the manufacture of reinforced plastic baskets by an employer who does not manufacture the aerial basket;								
	the rewinding of electric motors of locomotives;								
	the manufacture of truck boxes made out of reinforced plastic;								
	the manufacture of silos;								
	the manufacture of wire mesh containers;								
	the installation of interior fitting elements on light duty trucks done by a merchant.								
36110	Manufacturing boilers and metal tanks; manufacturing heavy industrial machines and equipment	2.29	2.04	0.2027	0.2409	0.1841	0.7368	0.7368	0.7368

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
:	industrial dust extractors, cyclones and heat exchangers;										
:	machines and equipment for the paper industry;										
:	machines and equipment for the sawmill industry;										
:	machines and equipment for the mining industry;										
:	machines and equipment for the primary iron industry.										

This unit also refers to the manufacture of the following heavy machines and equipment:

- :
- industrial stacks made out of metal;
- machines and industrial equipment for wastewater and drinking water treatment;
- overhead cranes, hoists, monorails and winches;
- bridge or mounted cranes;
- turbines.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- :
- the manufacture of industrial fans and centrifugal blowers;
- the manufacture and assembly of industrial piping other than on the work site or on the job.

This unit does not refer to:

- :
- the manufacture of cast iron boilers;
- the installation referred to under units 80080, 80140 and 80250;
- the manufacture of products on the work site or on the job;

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
36120	Manufacturing heating, ventilation, air conditioning and refrigeration equipment; manufacturing home appliances; manufacturing or assembling electric lighting fittings; manufacturing pumps and compressors	.	1.35	1.12	0.1193	0.1665	0.1279	0.4559	0.4559	0.4559	

This unit refers to:

- . the manufacture of heating equipment, such as:
  - . unit heaters;
  - . solar energy heaters;
  - . burners;
  - . water heaters;
  - . furnaces;
  - . electric radiators;
  - . heat pumps;
  - . metal fireplaces;
  - . wood stoves;
- . the manufacture of ventilation equipment, such as:
  - . commercial and industrial exhaust fans;
  - . household fans;
  - . air-air heat exchangers;
  - . air supply units;
  - . electronic filters;
- . the manufacture of air conditioning equipment, such as:
  - . air conditioners;
  - . humidifiers;
  - . dehumidifiers;



Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
36130	the manufacture of tanning beds.										

This unit does not refer to:

- . the manufacture of equipment only requiring sheet metal work without the assembly of electrical or mechanical components, such as roof fans or chimney stacks;
- . the manufacture of heavy industrial refrigeration equipment requiring the assembly of pipes;
- . the manufacture in a foundry of products referred to under this unit;
- . the manufacture of non-electric lighting fittings;
- . glass work in the manufacture of electric lighting fittings;
- . the moulding of metal in the manufacture of electric lighting fittings;
- . the manufacture of lamp shades;
- . the installation referred to under units 69960, 80030 to 80250;
- . the manufacture of equipment for farm spraying or dusting;
- . the manufacture of thermostats;
- . the repair of radiators when the radiator is mounted on or removed from the vehicle by the workers of the employer.

36130 Manufacturing commercial kitchen appliances and equipment; manufacturing machines and equipment for the food, pharmaceutical and cosmetics industry; manufacturing machines and equipment for the maple growing industry; manufacturing machine-tools for working metal and woodworking; manufacturing machines and equipment for the rubber, plastic, furniture and lumber industry











This unit does not refer to:

- the installation referred to under units 69960 and 80030 to 80250;
  - the manufacture of machines, devices or equipment controlled by a device or system, the manufacturing of which is referred to under this unit;
  - the manufacture in the foundry of products referred to in this unit.

This unit refers to:

- the manufacture of aircraft.

This unit also refers to:

- the manufacture of the following parts for aircraft : ailerons, wings, landing gear, fuselage, gas turbines; the manufacture and overhauling of aircraft engines; major modifications to aircraft systems or equipment; mechanical maintenance and refurbishing of aircraft when done by an employer other than an air carrier.

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio				Second-level experience ratio			
				2020	2021	2022	2019	2020	2021	2022	2019
336170	Shipbuilding in a shipyard	4.04	3.74	0.3338	0.3570	0.1888	1.3471	1.3471	1.3471	1.3471	1.3471

This unit refers to:

- the building, repairing, transforming and modifying in a shipyard of ships such as : dredge scows, commercial fishing boats, passenger lines, ferries, ice-breakers; manufacturing parts of ships and barges in a shipyard; the repair of ships such as : dredge scows, commercial fishing boats, liners, ferries, ice-breakers.

This unit also refers to:

- Manufacturing snowmobiles, personal watercraft, recreational all-terrain vehicles, motorcycles and motorized golf carts; manufacturing scooters; manufacturing and refurbishing passenger coaches for rail and subway transportation

36190

36200	Manufacturing buses, ambulances, trucks with the assembly of the power train, travel trailers, camping trailers, caravans and motorized trailers	1.55	1.32	0.1730	0.1694	0.1425	0.5696	0.5696	0.5696
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This unit refers to:

- the manufacture of the following vehicles :  
buses and motor coaches;



Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
36310	Manufacturing or rolling of aluminum		1.04	0.82	0.1319	0.1391	0.1184	0.3136	0.3136	0.3136	0.3136
		This unit refers to:									

- : the manufacture of titanium slag;
- : the manufacture of metallic powder;
- : the manufacture of welding electrodes, welding wire or welding powder;
- : the manufacture of silicon;
- : the manufacture of products made from ferrous metal wire when drawing stock is manufactured in the same building;
- : the manufacture of products made from ferrous metal rods manufactured in the same building.

36310 Manufacturing or rolling of aluminum

This unit refers to:

- : the extraction of alumina from bauxite ore;
- : the manufacture of aluminum through the electrolysis of alumina;
- : the hot or cold rolling of aluminum to manufacture simple forms such as bars, sheets, plates or strips.

This unit also refers to:

- : the recycling of aluminum slag and the remelting of ingots;
- : the manufacture of magnesium from mineral compounds;
- : the extrusion or the hot or cold drawing of aluminum or magnesium manufactured in the same building.

This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
36320	Refining of non-ferrous metals; rolling, extrusion or hot drawing of non-ferrous metals		1.29	1.07	0.1223	0.1129	0.1055	0.4086	0.4086	0.4086	

This unit refers to:

- the manufacture of non-ferrous metal alloys.

This unit also refers to:

- the electrolytic refining of non-ferrous metals;
- the hot or cold rolling of non-ferrous metals to manufacture simple forms such as bars, sheets, plates or strips;
- the extrusion of simple forms in non-ferrous metals, such as rods, tubes or profiles;
- the hot drawing, through a die, of non-ferrous metals to manufacture drawing stock.

This unit also refers to:

- the remelting of non-ferrous metal waste;
- the advanced refining of non-ferrous metals by distillation or zone melting;
- the manufacture of non-ferrous metal alloys;
- the forging of non-ferrous metals manufactured in the same building;
- the cold drawing, through a die, of non-ferrous metals manufactured or extruded in the same building;
- the aluminizing by co-extrusion of metal wires or cables;
- the cold drawing of aluminum tubes when the aluminum is not manufactured in the same building;
- the manufacture of non-ferrous metal products from drawing stock manufactured in the same building;

This unit does not refer to:



This unit covers:

- the manufacture by casting of cast iron, cast iron alloy, steel or steel alloy parts, including their machining and finishing.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit.

- the manufacture of models, moulds or dies;  
the manufacture of cores.

This unit does not contain:

- the manufacture by casting of parts using the cire perdue process.

An employer who engages in the manufacture by casting of cast iron, cast iron alloy, steel or steel alloy parts and in an activity referred to under unit 36300 is classified in this unit for these activities.

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
36350	Casting of non-ferrous metals; manufacturing by casting of parts using the cire perdue process		1.86	1.62	0.1950	0.2377	0.2396	0.6169	0.6169	0.6169	
This unit refers to:											
<ul style="list-style-type: none"> <li>. the manufacture of non-ferrous metal parts by processes such as gravity die casting, die casting, sand casting or plaster mould casting, including their machining and finishing;</li> <li>. the manufacture by casting of parts using the cire perdue process, including their finishing.</li> </ul>											
This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:											
<ul style="list-style-type: none"> <li>. the manufacture of models, moulds or dies;</li> <li>. the manufacture of cores.</li> </ul>											
An employer who engages, in the same building, in the manufacture by casting of non-ferrous metal parts and in an activity referred to under unit 36310 or unit 36320 is classified in this unit for these activities.											
54010	Trading in or renting indoor or outdoor furniture for the home, the office, or commercial, industrial or institutional establishments; trading in antique furniture; trading in or renting big home appliances; trading in, renting or repairing audio and video equipment; repairing small or big home appliances		1.69	1.46	0.1356	0.1557	0.1117	0.6008	0.6008	0.6008	



equipment, such as :

- cooking appliances, stoves and ovens;
  - appliances for reheating food;
  - dishwashers;
  - the trade in or rental of automatic bank tellers;
  - the repair or maintenance of systems, other than central, refrigeration or air conditioning systems.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of trading or renting activities referred to under this unit:

- the trade in or rental of interior decorating accessories, vacuum cleaners, small household appliances, floor covering, lighting fixtures or air conditioners;
  - the trade in antiques;
  - the trade in compact discs, software or DVDs;
  - the trade in commercial cooking accessories, such as:
    - dishware;
    - cookware;
    - utensils

This unit does not refer to:

- the restoration of furniture, such as :
    - stripping;
    - upholstering;
    - painting, staining or varnishing;
    - the installation of parabolic antennas;
    - the installation of products sold or rented when referred to in

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
units 80030 to 80250; the installation of audio or video systems for automobile vehicles.	An employer who sells or rents in the same building a product referred to under this unit and a product referred to under unit 54020 is classified in this unit for these activities.										
54020	Trading in or renting office machines and equipment; trading in small home appliances; trading in, renting or repairing computer equipment and peripherals; trading in or renting electric or electronic medical or laboratory equipment; trading in medical, dental or surgical instruments or supplies; trading in or renting telephone or communication equipment; trading in, renting or repairing photographic material and equipment; photography service; film development and printing service		0.80	0.59	0.0415	0.0388	0.0409	0.2243	0.2243	0.2243	0.2243

This unit refers to:

- . the trade in or rental of office machines and equipment, such as :
  - . photocopiers;
  - . fax machines;
  - . calculators;
- . the trade in small home appliances, such as :
  - . kettles;
  - . percolators;
  - . toasters;
  - . food processors;
  - . microwave ovens;
  - . the trade in, rental or repair of computer hardware and





This unit does not refer to:

- the installation of parabolic antennas;
  - the installation of products sold or rented when it is referred to in units 80030 to 80250;
  - the laminating of photographs;
  - the installation of communication systems for automobile

Unit Number	Unit Title	General Rate	First-level experience ratio						Second-level experience ratio					
			2020			2021			2022			2019		
			Special Rate	2020	2021	2022	2019	2020	2021	2022	2019	2020	2021	2022
54030	Trading in floor coverings; trading in fabrics; trading in notions; trading in decorating and furniture accessories made of textile; trading in blinds; trading in paint and wallpaper; trading in wrapping supplies made of paper, plastic, paperboard or polystyrene; trading in disposable dishware and utensils made of paper, plastic, paperboard or polystyrene; trading in plastic films and sheets; trading in sanitary supplies; trading in maintenance or cleaning products vehicles.	1.39	1.17	0.1059	0.1160	0.0735	0.4718	0.4718	0.4718	0.4718	0.4718	0.4718	0.4718	0.4718

This unit refers to:

- . the trade in floor coverings, such as :
  - . slate;
  - . ceramics;
  - . vinyl tiles and linoleum;
  - . marble;
  - . parquetry;
  - . hardwood flooring;
  - . carpeting;
- . the trade in fabrics;
- . the trade in notions, such as :
  - . staples;
  - . needles;
  - . buttons;
  - . zippers;
  - . patterns;
- . the trade in decorating and furniture accessories made of textile, such as :
  - . pillows;





Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
54040	Trading in clothing or clothing accessories; trading in shoes; trading in luggage or leathercraft		0.93	0.71	0.0670	0.0652	0.0564	0.3018	0.3018	0.3018	

This unit refers to:

- . the trade in clothing or clothing accessories;
- . the trade in shoes;
- . the trade in luggage and leathercraft.

This unit also refers to:

- . the trade in sports apparel and shoes, such as :
  - . bathing suits;
  - . figure skating outfits;
  - . hockey sweaters;
  - . ballet shoes;
- . ceremonial ware and costume rental service;
- . storage service for clothing and clothing accessories made of fur;
- . the trade in wigs or hairpieces.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- . adjustments and minor repairs to clothing;
- . printing by transfer or using specialized printers;
- . trading in jewellery.

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
	This unit does not refer to:										
54050	Department stores; retailing supplies for the home and for automobiles; one-price stores		1.69	1.45	0.1907	0.2072	0.1759	0.5962	0.5962	0.5962	0.5962

This unit refers to:

- . the making of clothing samples.

This unit refers to:

- . department stores or fixed auction sites engaging under one roof in the trade in a variety of merchandise, such as :
  - . furniture, electric appliances or audio and video equipment;
  - . dishware, glassware or cutlery;
  - . clothing or shoes;
  - . books, office supplies, gift wrapping supplies or greeting cards;
  - . seasonal articles or tools;
  - . games or toys;
  - . food stuffs;
  - . make-up or perfume;
- . the retailing of supplies for the home and for automobiles in the same building, such as :
  - . small electrical appliances or audio and video equipment;
  - . dishware, glassware or cutlery;
  - . sports or gardening articles;
  - . seasonal articles or tools;
  - . parts, supplies and accessories for automobiles;
  - . one-price stores engaging under one roof in the trade in a variety of low-cost merchandise, such as :

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	

- . dishware, glassware and cutlery;
- . games, toys or handicraft supplies;
- . office supplies, gift wrapping supplies or greeting cards;
- . seasonal articles;
- . food stuffs.

This unit also refers to:

- . the retail trade in food, equipment or supplies for pets such as dogs, cats or budgies;
- . the placing of merchandise on shelves;
- . the operation of stands or squad services for promotional activities such as:
  - . the tasting of food products;
  - . the distribution of samples, posters or documents;
  - . the demonstration of products;
- . the trade in a varied range of promotional items, such as :
  - . agendas;
  - . calendars;
  - . clothing;
  - . key-rings;
  - . cups.

This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- . the trade in trees, bushes, plants or flowers.

Retail trade refers to mainly selling goods to consumers for personal or

Unit Number	Unit Title	General Rate	First-level experience ratio			Second-level experience ratio		
			2020	2021	2022	2019	2020	2021
54060	Trading in dishes, pottery, knick-knacks, glassware, cutlery, utensils or cookware; trading in or lending of games or toys; trading in or repairing jewellery; operating a jewellery store; trading in posters, paintings, frames or materials for artists; framing service for canvasses, documents or posters; trading in records, cassettes, compact discs, DVDs or software; operating a video club; trading in or distribution of documents; trading in office supplies, gift-wrapping supplies or greeting cards	1.01	0.79	0.0599	0.0615	0.0482	0.3250	0.3250
	This unit refers to:							
	<ul style="list-style-type: none"> <li>. a photography service or a film printing and development service;</li> <li>. pet grooming or boarding services;</li> <li>. the activities referred to in unit 54350;</li> <li>. the retailing of gasoline or diesel fuel;</li> <li>. the cutting, making, preparation or processing of food stuffs intended for sale.</li> </ul>							
	This unit does not refer to:							
	<ul style="list-style-type: none"> <li>. home use.</li> </ul>							



Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio				
			General Rate	Special Rate	2020		2021		2022		2019	2020	2021
					2020	2021	2022	2019	2020	2021			
54070	Trading, in the same building, in a variety of products mainly intended for construction, renovation and decoration; trading in wood; trading in building materials; trading in prefabricated joinery; trading in fences or balustrades; trading in doors, windows or outdoor siding; trading in kitchen or bathroom cabinets or counters; trading in trees, shrubs, plants or flowers, including flower shops; trading in grave monuments		1.98	1.73	0.2192	0.2340	0.1955	0.7376	0.7376	0.7376	0.7376	0.7376	0.7376

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- the repair of watches or clocks;
- laminating service.

This unit also refers to the manufacture of jewellery when done by the workers of an employer as part of the operation of a jewellery store. This unit does not refer to:

- the trade in eye glasses done by a dispensing optician or optometrist;
- the manufacture of mouldings for frames.



This unit also refers to:

- the engraving of grave monuments;  
the trade in fountains and statues;  
the trade in or rental of wood pallets;  
the manufacture of floral or plant arrangements.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- the rental of tools;
  - the trade in gardening supplies, such as :
    - fertilizer;
    - seeds;
    - herbicides;
    - shovels;
    - rakes;
    - pruning shears;
  - interior decorating design service

This unit does not refer to:

- the trade in shreds, chips or sawdust;  
the installation of products sold when it is referred to in units  
80030 to 80250;

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
54080	Trading, renting or repairing snowmobiles, personal watercraft, recreational all-terrain vehicles, motorcycles, motorized golf carts or scooters; trading or renting travel trailers, camping trailers, park trailers, worksite trailers, fifth wheel trailers or camper bodies; trading, renting or doing mechanical repairs on boats with a motor; trading, renting or repairing machines and equipment for outdoor household maintenance work or landscaping work; trading, renting or repairing power tools; rental centre offering machines and equipment for outdoor household maintenance work or landscaping work or tools	1.84	1.60	0.1406	0.1014	0.1259	0.6116	0.6116	0.6116	0.6116	0.6116

The employer who engages both in the trade of trees, shrubs, plants or flowers, including florists, and in the trade in gift articles referred to in unit 54060 is classified in this unit for these activities.

This unit refers to:

- . the trade in, rental or repair of snowmobiles, personal watercraft, recreational all-terrain vehicles, motorcycles, motorized golf carts or scooters;
- . the trade in or rental of travel trailers, camping trailers, park trailers, worksite trailers, fifth wheel trailers or camper bodies;
- . the trade in, rental or mechanical repairs to boats with a motor, such as :
  - . yachts;
  - . pleasure pontoons;
  - . the trade in, rental or repair of machines and equipment for





Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
		This unit also refers to the rental of the following equipment when it is done by the workers of an employer as part of the activity of renting a variety of machines and equipment for outdoor household maintenance work or landscaping or tools:									
		welding equipment;									
		generators or compressors;									
		tow-hoes;									
		scaffolding;									
		mobile elevating platforms.									
		This unit does not refer to:									
		. the installation of scaffolding or big tops;									
		. the rental of motor boats or sailboats with the services of a captain;									
		. the rental of snowmobiles, personal watercraft, recreational all-terrain vehicles, motorcycles or non-motorized boats with a guide service;									
		. the operation of a trailer park;									
		. the installation of road safety equipment or material.									
54090	Trading in connection or communication devices, electric or electronic parts or components; trading in measurement, calibration or control instruments; trading in sanitary appliances; trading in heating equipment; trading in woodstoves or prefabricated fireplaces; trading in air conditioning equipment	0.75	0.54	0.0670	0.0748	0.0442	0.2111	0.2111	0.2111	0.2111	0.2111



Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	

- . dehumidifiers;
- . humidifiers.

This unit also refers to:

- . the trade in hardware articles, such as :
  - . bolts;
  - . hinges;
  - . nails;
  - . nuts;
  - . rivets;
  - . screws;
- . the trade in safes;
- . the trade in household ventilation equipment, such as :
  - . air supply units;
  - . air-air heat exchangers.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- . the installation, repair or maintenance of heating or air conditioning equipment;
- . the trade in plumbing supplies.

This unit does not refer to:

- . the maintenance of measurement, calibration or control instruments;
- . the installation, repair or maintenance of the products sold

when referred to in units 80110, 80170 to 80200 and 80250;  
work related to plumbing, pipefitting and boiler-making;  
the trade in safety locks.

54100	Trading in or renting of sporting goods or equipment; trading in or renting musical instruments and accessories; trading in pools or spas; trading, renting or repairing bicycles	0.70	0.49	0.0572	0.0575	0.0514	0.1674	0.1674	0.1674
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This unit refers to:

the trade in or rental of articles or equipment for sports, such as:

- skiing;
  - fishing;
  - golf;
  - racket sports;
  - diving;
  - bowling;
  - hockey;
  - the trade in or rental of music instruments and accessories;
  - the trade in pools or spas;
  - the trade in, rental or repair of bicycles.

This unit also refers to:

- the trade in or rental of physical fitness equipment, such as :
    - exercise equipment;
    - Weight-lifting equipment;
  - the trade in or rental of equipment for shooting, such as :
    - firearms;



Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
	the operation of a pawnbrokerage business.										

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- . the repair of sporting goods and equipment;
- . the trade in outdoor furniture;
- . the filling of compressed air bottles;
- . the opening, closing and cleaning of pools or spas;
- . the trade in, rental or installation of canvas shelters or canopies;
- . the trade in cassettes, compact discs or DVDs;
- . the trade in pool and spa accessories or maintenance products.

This unit does not refer to:

- . the installation, construction or repair of pools and spas;
- . the installation of the products sold or rented when they are referred to in units 80030 to 80250;
- . the repair of church organs.

An employer who engages both in the trade in or rental of sporting, camping, outdoor or bicycling articles or equipment and in the trade in sporting, camping, outdoor or bicycling clothing or shoes is classified in this unit for these activities.

Unit Number	Unit Title	First-level experience ratio						Second-level experience ratio		
		General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
54210	Trading in metals or alloys in primary or laminated forms; operating a metal or alloy cutting workshop	2.25	2.00	0.2537	0.2158	0.1702	0.7664	0.7664	0.7664	

This unit refers to:

- . the trade in metals or alloys in primary or laminated forms, such as :
  - . pig;
  - . ingots;
  - . billets;
  - . sheets;
  - . the operating of a metal or alloy cutting workshop.

This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of the trade in metals or alloys:

- . the cutting of metals or alloys.

This unit does not refer to:

- . the operation of a welding workshop;
- . the manufacture of reinforcement mesh;
- . the operation of a scrapping workshop;
- . the manufacture of metal framing members.

An employer who cuts both metal sheets referred to in unit 36050 and other primary or laminated forms of metal or alloy is classified in this unit for these activities.

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
54220	Trading in, renting or repairing farm tractors; trading in, renting or repairing farm equipment for working the land and crops; trading in, renting or repairing heavy equipment for construction, mining, oil or gas development, logging or road maintenance; trading in, renting or repairing forklifts; trading in, renting or repairing mobile lifting devices		1.99	1.75	0.1721	0.1691	0.1271	0.6194	0.6194	0.6194	

This unit refers to:

- . the trade in, rental or repair of farm tractors;
- . the trade in, rental or repair of farm machines and equipment for working the land and crops, such as :
  - . seed drills;
  - . crop sprayers;
  - . combine reaper-threshers;
  - . planting machines;
  - . reaping machines;
  - . bailing machines;
- . the trade in, rental or repair of heavy equipment for construction, mining, oil and gas development, logging, or road maintenance, such as :
  - . excavators;
  - . loaders;
  - . graders;
  - . off-road heavy trucks;
  - . vibrating steel-wheeled rollers;
  - . street sweepers;
- . the trade in, rental or repair of forklifts;
- . the trade in, rental or repair of mobile lifting devices, such as :
  - . aerial baskets;
  - . mobile elevating platforms.

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
	This unit also refers to:						
	<ul style="list-style-type: none"> <li>. the rental of scaffolding or bleachers;</li> <li>. the trade in or rental of equipment that can be attached to farm tractors, heavy equipment, forklifts or mobile lifting devices, such as :           <ul style="list-style-type: none"> <li>. buckets;</li> <li>. mechanized grapples or scissors;</li> <li>. non-domestic snowblowers;</li> <li>. grader or snow plow blades;</li> </ul> </li> <li>. the trade in parts for farm tractors, heavy equipment, forklifts or mobile lifting devices;</li> <li>. the trade in or rental of locomotives or freight cars;</li> <li>. the trade in or rental of containers.</li> </ul>						
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:						
	<ul style="list-style-type: none"> <li>. the trade in, rental or repair of household machines and equipment used for maintenance or landscaping work, such as :           <ul style="list-style-type: none"> <li>. rotary cultivators;</li> <li>. roto spaders;</li> <li>. chainsaws;</li> <li>. snowblowers;</li> <li>. hedge trimmers or edge trimmers;</li> <li>. lawn tractors;</li> </ul> </li> <li>. the rental of tools;</li> <li>. the trade in or rental of trailers;</li> <li>. the trade in hoists or shelves;</li> </ul>						



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
	machines and equipment for the sawmill industry;						
	machines and equipment for the mining industry;						
	machines and equipment for the primary metallurgy industry;						
	the trade in or rental of machines and equipment for the manufacturing industry, such as :						
	machines and equipment for bakeries and pastry-makers;						
	machines and equipment for bottling or packaging;						
	slaughterhouse machines and equipment;						
	brewery machines and equipment;						
	machines and equipment for the pharmaceutical and cosmetics industry;						
	machines-tools for working metal or wood;						
	machines and equipment for the rubber, plastics, furniture or machined lumber industry;						
	machines and equipment for mobile sawmills;						
	the trade in or rental of farm machines and equipment other than for working the land and crops, such as :						
	cow ties;						
	grain silos;						
	maple product equipment;						
	equipment for dairy, hog, poultry or cattle production;						
	the trade in or rental of stationary lifting or handling equipment, such as :						
	conveyors;						
	hoists;						
	pulleys;						
	conveyor parts or belts.						





- butane;
- the trade in chemical products, such as :
  - acetylene;
  - oxygen;
- the trade in or maintenance of fire extinguishers.

This unit also refers to:

- the trade in gasoline or diesel fuel when not done at the pump;
  - the trade in or rental of welding equipment or devices with the trade in related gases;
  - the trade in dyes, colorants or inks;
  - the trade in chemical preparations for the manufacturing industry;
  - the trade in explosives;
  - the trade in pyrotechnical devices such as signal flares or fireworks

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit.

- the trade in, rental, maintenance or installation of equipment,  
such as :  
    . . . . .  
burners;  
. . . . .  
furnaces or floor furnaces;  
. . . . .  
barbecues or ranges;  
. . . . .  
water heaters or heat pumps;  
. . . . .  
tanks or bottles;  
. . . . .  
the trade in fire protection equipment, such as :  
. . . . .



Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	

- . corn;
- . barley;
- . beans or dried peas;
- . the trade in pest control products, such as :
  - . insecticides;
  - . rat poison;
  - . pesticides;
  - . fungicides;
- . the trade in domestic animals;
- . domestic animals grooming service.

This unit also refers to:

- . grain elevator service;
- . the trade in shreds, chips or sawdust;
- . shred, chip or sawdust bagging service;
- . the trade in fertilizers;
- . the wholesale trade in food, equipment or supplies for pets;
- . the trade in potting soil.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- . the trade in body hygiene and care products for animal use;
- . the pressing of shreds, chips or sawdust;
- . the sifting of seeds;
- . pet boarding service.

Wholesale trade refers to the trade in goods for resale or for

commercial, industrial, institutional or professional use.

This unit does not refer to:

- the mixing or treatment of grains.

An employer who engages, in the same building, in the trade in food for farm animals and in the retail trade in food or equipment and supplies for pets is classified in this unit for these activities

An employer who engages, in the same building, in the retail trade in food or equipment and supplies for pets and in the trade in pets is classified in this unit for these activities.

51260

This unit focuses on:

the recycling, the sorting, cleaning or washing, the shredding, crushing, the bundling or the granulation of recyclable materials or objects, such as :  
clothing or textiles;  
glass;  
tires;  
plastic;  
paper;  
cardboard;  
metal;  
rubber;

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
		This unit also refers to:									
54320	Trading in new or used automobile vehicles; trading in new or used caravans or motorized trailers; renting automobile vehicles; renting caravans or motorized trailers; trading in or renting trailers							1.24	1.02	0.0912	0.0781
									0.0783	0.3599	0.3599
									0.3599	0.3599	0.3599

Unit Number	Unit Title	General Rate	First-level experience ratio						Second-level experience ratio		
			2020	2021	2022	2019	2020	2021	2019	2020	2021
	This unit refers to:										

- . the trade in new or used automobiles, trucks, buses or coaches;
- . the trade in new or used caravans or motorized trailers;
- . the rental of automobiles, trucks, buses or coaches;
- . the rental of caravans or motorized trailers;
- . the trade in or rental of trailers, such as :
  - . flatbed trailers whether covered or not;
  - . trailers for the transport of automobiles;
  - . dump trailers;
  - . tank trailers;
  - . low-bed semi-trailers;
  - . utility trailers.

This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of the activities referred to under this unit:

- . the trade in tourism trailers, camping trailers, park trailers, building site trailers, fifth wheel trailers or camper bodies.

This unit does not refer to:

- . the activities referred to in units 54340, 54350 and 54360.

An employer who performs both an activity referred to under this unit and the hand washing or cleaning of automobile vehicles, caravans or motorized trailers is classified in this unit for all of these activities.

An employer who performs both an activity referred to under this unit

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
	and activities referred to under units 54340, 54350 or 54360 can be classified in this unit if at least one of his workers only performs tasks related to the activities referred to under this unit.										
54330	Trading, with installation or repair on automobile vehicles, of windows, tinted glass, audio or video systems, theft-security systems, electronic engine immobilizers, cruise controls, remote starters, sun roofs, air conditioning systems or vehicle management systems; operating a workshop to apply rust-proofing or paint sealant for automobiles; hand washing or cleaning service for automobile vehicles	1.99	1.74	0.1511	0.1554	0.1197	0.7624	0.7624	0.7624	0.7624	

This unit refers to:

- . the trade, with installation or repair on automobile vehicles, of windows, tinted glass, audio or video systems, theft security systems, electronic engine immobilizers, cruise control, remote starters, sun roofs, air conditioning systems or vehicle management systems;
- . operation of a workshop to apply rust proofing or paint sealant for automobiles;
- . service for washing or cleaning automobile vehicles by hand.

This unit also refers to:

- . the operation of an oil change and lubrication workshop for automobile vehicles;
- . the operation of a workshop to install decorative strips, mouldings or lettering on automobile vehicles;
- . the operation of a vehicle bodywork shop where only the “paintless dent removal technique” is used;

- the installation and conversion of odometers;
- vehicle mechanical inspection services.

An employer who engages in an activity referred to under this unit and in the upholstery of automobile vehicle seats is classified in this unit for these activities.

This unit does not refer to:

- |   |      |      |        |        |        |        |        |
|---|------|------|--------|--------|--------|--------|--------|
| Trading in parts or accessories for automobile vehicles, caravans or motorized trailers | 1.79 | 1.55 | 0.1496 | 0.1387 | 0.1418 | 0.6015 | 0.6015 |
| a mobile automobile vehicle washing service.  | .    | .    | .      | .      | .      | .      | .      |

This unit refers to:

- the trade in parts or accessories for automobile vehicles, caravans or motorized trailers, such as : mechanical or bodywork parts; hub caps.

This unit also refers to:

- the trade in transportation material parts; the part or accessory supply service of an employer who trades in new automobile vehicles, caravans or motorized trailers for the purposes of the carrying out by this employer of an activity referred to in units 54350 or 54360.

This unit also refers to the following activities when done by the

Unit Number	Unit Title		First-level experience ratio				Second-level experience ratio			
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021
	workers of an employer as part of the carrying out by this employer of activities referred to under this unit:									
54350	the trade in maintenance products for automobile vehicles, such as : waxes; soaps; additives; antifreeze; oils; lubricants; the trade in tires; the trade in automobile vehicle paint.		2.53	2.27	0.2155	0.2295	0.1796	0.8655	0.8655	0.8655

This unit does not refer to:

- . the repair or installation of sold products.

This unit refers to:

- . the trade in or installation of tires or tubes;
- . the operation of an automobile vehicle repair workshop;
- . an automobile vehicle road service or towing service;

This unit also refers to:

- on-the-road truck or trailer tire repair service;
  - injection pump repair service;
  - wheel alignment adjustment or balancing service;
  - the trade in, repair or installation of trailer parts and equipment, such as:
    - refrigerating units;
    - hitches;
    - slings;
    - the repair of tires, brakes, suspensions or other parts of trailers

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- the operation of an automatic car wash;
  - the application of rust-proofing or paint sealant treatments to automobile vehicles;
  - the installation or repair of air conditioning systems or sun roofs on automobile vehicles.



Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
	An employer who does automobile vehicle body repair work cannot be classified in unit 54350 unless one of his employees only performs tasks related to the activities referred to under this unit.										
54410	An employer who does both the evaluation of damages to vehicles and bodywork repairs is classified under this unit for these activities.	Wholesale trade in foodstuffs; wholesale trade in beverages, whether alcoholic or non-alcoholic; transporting of raw milk	2.55	2.29	0.2657	0.2949	0.2576	0.9521	0.9521	0.9521	0.9521

This unit refers to:

- . the wholesale trade in foodstuffs such as:
  - . coffee;
  - . cereal or nuts;
  - . condiments or sauces;
  - . confectionery products;
  - . spices or seasonings;
  - . fruits or vegetables;
  - . fruit or vegetable juices;
  - . ready-made dishes;
  - . dairy products;
  - . eggs;
  - . bakery or pastry products;
  - . soups;
  - . meat, fish or seafood;
  - . the wholesale trade in beverages, both alcoholic and non-alcoholic;
  - . the transport of raw milk.

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
		This unit also refers to:									

- . the itinerant wholesale trade in foodstuffs;
- . the wholesale trade in natural ice;
- . the wholesale trade in tobacco products;
- . the wholesale trade in water.

This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- . the wholesale trade in non-food products such as:
  - . body hygiene or care products;
  - . over-the-counter drugs;
  - . maintenance and cleaning products;
  - . wrapping supplies;
  - . sanitary supplies.

Wholesale trade refers to the trade in goods for resale or for commercial, industrial, institutional or professional use.

Retail trade refers to mainly selling goods to consumers for personal or home use.

This unit does not refer to:

- . the bottling of water.

Unit Number	Unit Title	First-level experience ratio						Second-level experience ratio		
		General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
54420	Grocery store; butcher shop; fish shop; retail trade in fruit or vegetables	1.69	1.46	0.2014	0.2213	0.1967	0.6395	0.6395	0.6395	

This unit refers to:

- . the operation of a grocery store or supermarket;
- . the operation of a butcher shop;
- . the operation of a fish shop;
- . the retail trade in fruit or vegetables.

This unit also refers to:

- . the retail trade in cold meats, country-style pâtés, cretons, terrines or other similar products;
- . the retail trade in ready-made dishes;
- . the operation of a food bank.

This unit also refers to the following activities when done by the workers of an employer as part of the operation by this employer of a grocery store, a supermarket, a butcher shop, a fish shop or the retail trade in fruits or vegetables:

- . the development and printing of films;
- . the manufacture of ready-made dishes;
- . the manufacture of bakery or pastry products.

This unit also refers to the following activity when done by the workers of an employer as part of the operation by this employer of a retail trade in ready-made dishes or a retail trade in cold meats, country style pâtés, cretons, terrines or other similar products:



Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
:	the retail trade in confectionery products;										
.	the retail trade in nuts;										
.	the retail trade in cheese;										
.	the operation of an automatic car wash.										

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to in this unit:

- .
- the cooking of dough for pastry or bakery products;
- .
- the rental of films or video game software;
- .
- the retail trade in ready-made products;
- .
- the retail trade in products for automobile vehicles such as:
  - .
  - oil;
  - .
  - windshield wiper fluid;
  - .
  - maintenance or cleaning products.
  - .

Retail trade refers to mainly selling goods to consumers for personal or home use.

This unit does not refer to:

- .
- the roasting of coffee;
- .
- the manufacture of ready-made dishes except for sandwiches when they are manufactured as part of the carrying out by the employer of activities referred to in this unit;
- .
- the activities referred to in units 68010 and 68020.

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio		
				2020	2021	2022	2019	2020
54440	Trading in body hygiene and care products; trading in drugs	0.69	0.48	0.0522	0.0622	0.0446	0.1867	0.1867

This unit refers to:

- the trade in body hygiene and care products, for human or animal use, such as:
    - . cosmetics;
    - . toothpastes;
    - . lotions;
    - . perfumes;
    - . hair products;
    - . soaps;
  - the wholesale trade in prescription or over-the-counter drugs, for human or animal use, such as:
    - . analgesics;
    - . anesthetics;
    - . antibiotics;
    - . anti-inflammatories;
    - . antiseptics;
    - . hormones;
  - the operation of a drugstore.

This unit also refers to:

- the trade in nutraceutical products such as:
    - black radish vials;
    - probiotic yoghurt capsules;
    - lycopen capsules;
  - the trade in vitamins and dietary minerals;
  - the trade in therapeutic substances such as:
    - .
    - .
    - .

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	

- . homeopathic remedies;
- . phytotherapy products;
- . the trade in or leasing of orthoses such as:
  - . crutches;
  - . cervical collars;
  - . wheelchairs;
  - . lumbar supports;
  - . the operation of a postal outlet;
  - . clothing depot service;
  - . the trade in bus and sightseeing bus tickets.

This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to in this unit:

- . the trade in functional foods such as:
  - . soya beverages;
  - . margarines enriched with phytosterols;
  - . the trade in shoes;
  - . the repair of orthoses.

Wholesale trade refers to the trade in goods for resale or for commercial, industrial, institutional or professional use.

An employer who operates a postal outlet or a clothing depot service or who engages in the trade in bus or sightseeing bus tickets and another activity is classified for these activities in the unit that refers to this other activity.

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
55010	Air transportation; services related to air transportation		1.28	1.06	0.0821	0.0912	0.1037	0.3698	0.3698	0.3698	

This unit refers to:

- the transportation by air of persons or merchandise, such as:
  - air transportation whether or not according to a fixed schedule;
  - transportation of letters, documents or parcels by air; tourism or recreational air transportation;
  - air ambulances;
- services related to air transportation, such as :
  - operating an airport;
  - aircraft rentals;
  - loading and unloading of aircraft;
  - aircraft inspection and maintenance other than aircraft mechanics;
  - mechanical maintenance and refurbishing of aircraft when done by an air carrier;
  - passenger transfer service;
  - replenishing;
  - reception and baggage transfer service;
  - air traffic controller service;
  - de-icing of planes.

This unit also refers to:

- spreading and dispersing of products by air;
- aerial surveillance;
- aerial surveying;
- aerial photography and mapping;

- .. aerial advertising;
- .. aerial collection of geophysical data;
- .. flying schools;
- .. skydiving schools.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

storage services; maintenance of landing strips.

Maritime and rail transport; services related to maritime and rail transport

This unit refers to:

- . transportation of passengers or merchandise by water, such as :
    - . maritime transport whether or not according to a fixed schedule;
    - . tourism or recreational maritime transport;
  - . services related to maritime transport, such as :
    - . towing and docking boats;
    - . barge or platform towing service;
    - . installation and maintenance of maritime markers;
    - . maritime piloting services;
    - . operating port facilities;
  - . rail transport of passengers and merchandise, such as :
    - . rail transport whether or not according to a fixed schedule;



Unit Number	Unit Title		First-level experience ratio			Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019
	This unit does not refer to:							
	<ul style="list-style-type: none"> <li>. the services offered in a marina;</li> <li>. the building and repairing of rail lines;</li> <li>. whitewater tourism services.</li> </ul>							
55030	Loading or unloading boats		2.31	2.06	0.1522	0.1845	0.1738	0.6257
	This unit refers to:							
	<ul style="list-style-type: none"> <li>. the loading of boats;</li> <li>. the unloading of boats.</li> </ul>							
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:							
	<ul style="list-style-type: none"> <li>. loading and unloading rail cars or trucks;</li> <li>. maritime stowage.</li> </ul>							
55040	Transportation of passengers by road		2.18	1.93	0.1988	0.2168	0.2021	0.8163
	This unit refers to:							
	<ul style="list-style-type: none"> <li>. transportation of passengers in a motor coach or a bus whether or not according to a fixed schedule;</li> <li>. school bus transportation;</li> <li>. adapted transportation;</li> <li>. tourism or recreational transportation in a motor coach or automobile;</li> <li>. remunerated passenger transportation by automobile;</li> </ul>							



Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
	An employer who engages in both transport brokerage services and the transport of merchandise referred to under this unit is classified under this unit for these activities.										
55060	Moving services		8.09	7.67	0.5811	0.6833	0.4821	3.3183	3.3183	3.3183	3.3183

This unit refers to:

- . the moving of used goods by truck.

This unit also refers to:

- . the transport of works of art by truck;
- . the moving of used institutional or commercial material by truck;
- . the moving of institutional or commercial furniture including the assembly and disassembly of this furniture;
- . the hiring of the services of movers or material handlers within the context of the activities referred to under this unit.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- . mechanical maintenance;
- . storage services;
- . packing and unpacking.

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
55070	Transport by dump truck; snow removal		3.13	2.85	0.1954	0.1798	0.1783	1.0148	1.0148	1.0148	

This unit refers to:

- transport by dump truck;
- snow removal using a vehicle.

This unit also refers to:

- spreading ice melters and abrasives;
- transporting by the Roll off container system, with or without the rental of the related containers.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- mechanical maintenance;
- storage services.

The employer classified under this unit for the dump truck transport activity cannot also be classified under unit 13140 except where at least one of his workers only performs tasks related to the activities referred to under this latter unit.

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
55080	Storage services; wrapping, packaging, boxing, labeling and label changing services		2.71	2.45	0.2539	0.2773	0.2232	0.9200	0.9200	0.9200	

This unit refers to:

- . the storage of miscellaneous merchandise;
- . refrigerated storage;
- . wrapping, packaging, boxing, labeling and label changing services

This unit also refers to:

- . document archiving services;
- . mobile confidential document shredding services;
- . inventory services.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this another unit:

- . the loading and unloading of trucks;
- . the handling of wood in a wood yard.

This unit also refers to the following activity when not done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- . logistics services, notably break of load, control and management of stocks.

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
	This unit does not refer to :										
	.	rental of storage spaces without handling.									
55090	Messenger or delivery services		4.37	4.06	0.3942	0.4989	0.5116	1.6126	1.6126	1.6126	
	This unit refers to:										
	.	messenger services or services related to the delivery of letters, documents, small parcels or objects weighing less than 40 kilograms.									
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:										
	.	transport by air of letters, documents or small parcels;									
	.	transport of letters, documents or small parcels between warehouses, sorting or distribution centres;									
	.	mechanical maintenance;									
	.	storage services.									
57010	Television network or station; production of films, publicity films, video clips or television programs; production of music, singing, theatre or dance shows or shows of a similar nature; cinema hall; drive-in; performance hall; organization of periodic events of a cultural, sports or commercial nature; museum; historic site		0.97	0.76	0.0531	0.0719	0.0677	0.2847	0.2847	0.2847	

Unit Number	Unit Title	General Rate	First-level experience ratio			Second-level experience ratio		
			2020	2021	2022	2019	2020	2021
	This unit refers to:							
	<ul style="list-style-type: none"> <li>. the operation of a television network or station;</li> <li>. the production of films, publicity films, video clips or television programs;</li> <li>. the production of music, singing, theatre or dance shows or shows of a similar nature;</li> <li>. the operation of a cinema hall or drive-in;</li> <li>. the operation of a performance hall;</li> <li>. the organization of periodic events of a cultural, sports or commercial nature, such as festivals, marathons, book fairs, or commercial fairs;</li> <li>. operation of a museum;</li> <li>. operation of a historic site.</li> </ul>							
	This unit also refers to:							
	<ul style="list-style-type: none"> <li>. the audiovisual recording of events such as conferences, marriages, shows or speeches;</li> <li>. the operation of a mobile disco;</li> <li>. the operation of an exhibition centre.</li> </ul>							
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:							
	<ul style="list-style-type: none"> <li>. the trade in souvenir articles;</li> <li>. restaurant services;</li> <li>. tourist information service.</li> </ul>							



Unit Number	Unit Title		First-level experience ratio			Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019
		the operation of a professional or amateur sports club;						
		the operation of a zoo or an aquarium;						
		the operation of a casino;						
		the operation of a bingo hall;						
		the operation of a stadium;						
		the operation of an arena;						
		dance or circus arts instruction services						
		instruction services pertaining to sports or sports-related recreation such as:						
		golf;						
		hockey;						
		karate;						
		underwater diving;						
		tai chi;						
		tennis;						
		yoga;						
		organizations whose activities consist of organizing social, sports or recreational activities such as:						
		golden age clubs;						
		social clubs;						
		scouts;						
		sports or recreational associations or federations when these organizations organize sports or recreational activities, assign officials or trainers to such activities or offer practical training.						
		This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to in this unit:						
		restaurant or bar service;						

An employer who offers both the instruction services referred to in this unit and:

- language instruction services; or instruction services pertaining to arts and non-sports-related recreation . . .

is classified in this unit for these services

An employer who engages in both an activity referred to in this unit and the promotion of social, sports or recreational activities is classified in this unit for these activities

This unit does not refer to:

- accommodation services.

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
57030	Golf club		1.71	1.48	0.1370	0.1110	0.1301	0.6034	0.6034	0.6034	
This unit refers to:											
			.								
			the operation of a golf club.								
This unit also refers to:											
			.								
			the operation of a botanical garden.								
This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to in this unit:											
			.								
			the operation of a golf practice course;								
			.								
			restaurant or bar service;								
			.								
			instruction service;								
			.								
			the sale, rental, maintenance or repair of sports equipment;								
			.								
			the rental of rooms.								
This unit does not refer to:											
			.								
			accommodation services.								
This unit refers to:											
			.								
			Downhill or cross-country ski centre								
			.								
			the operation of a downhill ski centre;								
			.								
			the operation of a cross-country ski centre.								
57040			3.76	3.46	0.3302	0.4598	0.3779	1.6161	1.6161	1.6161	



Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
58020	Garbage collection services; recyclable materials and objects collection services; chimney sweeping service		5.92	5.57	0.5208	0.4585	0.4101	2.1093	2.1093	2.1093	2.1093

This unit refers to:

- . the operation of a snow dump.

This unit also refers to:

- . a garbage collection service;
- . collection service for recyclable materials such as paper, plastic, glass, cardboard, clothing, textiles or metal;
- . collection service for compost material such as grass or dead leaves;



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2020	2021	2022	2019	2020	2021
58050	Job creation assistance programs	0.63	0.42	0.0163	0.0635	0.0788	0.1280	0.1280	0.1280
58060	Ministère des Transports du Québec	1.08	0.87	0.1009	0.0771	0.0764	0.3532	0.3532	0.3532

This unit also refers to:

- . the activities carried out by a metropolitan community or a regional county municipality when the employer only performs activities of an administrative nature;
- . the activities carried out by the persons referred to in subsection 3 of section 11 of the Act.

This unit does not refer to:

- . the activities referred to by another unit when they are carried out by services of the provincial administration.

This unit refers to:

- . the activities carried out by persons who are doing work under an agreement entered into pursuant to section 16 of the Act;
- . the activities carried out by persons referred to in subsection 4 of section 11 of the Act.

This unit refers to:

- . the activities carried out by the ministère des Transports du Québec.

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
58070	Services of a municipal administration or an Indian band		1.41	1.18	0.1407	0.1484	0.1313	0.4777	0.4777	0.4777	

This unit refers to:

- . the activities carried out by municipalities;
- . the activities carried out by intermunicipal boards;
- . the activities carried out by Indian bands.

This unit also refers to:

- . the activities carried out by a metropolitan community or a regional county municipality when the employer performs both activities of an administrative nature and other activities such as the operation of a sanitary landfill site, the operation of a police department, the operation of a fire department or the operation of a waste water treatment plant;
- . the operation of a water filtration or sewage treatment plant.

This unit does not refer to:

- . the construction work done as part of the construction of a building;
- . other construction work when it is not done on the immovable property of an employer referred to under this unit;
- . the activities referred to in units 11110, 14010 or 14020;
- . underwater diving, including the underwater inspection of cables, wharfs, the installation of underground cables, the cleaning of water intakes, the recovery of wood under water, underwater construction work, and other service activities carried out under water.

Unit Number	Unit Title	First-level experience ratio				Second-level experience ratio			
		General Rate	Special Rate	2020	2021	2022	2019	2020	2021
58080	Reintegration support fund	2.32	2.07	0.1803	0.4991	0.1502	1.6475	1.6475	1.6475

This unit refers to:

- the activities carried out by a reintegration support fund created under section 74 of the Act respecting the Québec correctional system (chapter S-40.1).

This unit refers to:

- production of electricity;
  - the operation of an energy transmission or distribution network such as electricity or natural gas.

This unit also refers to:

- steam production and distribution;  
the operation of an aqueduct network.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to in this unit:

- the connecting of customers to the energy distribution network;  
the maintenance and repair of the energy transmission or  
distribution network;  
the trade in or rental of heating equipment.



Unit Number	Unit Title	First-level experience ratio						Second-level experience ratio		
		General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
59020	General and specialized hospital centre; psychiatric hospital centre; local community service centre; rehabilitation centre for persons with a physical impairment	1.44	1.21	0.1526	0.1467	0.1013	0.5186	0.5186	0.5186	

This unit refers to:

- . the operation of a general and specialized care hospital centre;
- . the operation of a psychiatric hospital centre;
- . the operation of a local community service centre;
- . the operation of a rehabilitation centre for persons with a physical impairment.

This unit also refers to:

- . nursing care services;
- . the hiring out of the services of nursing staff;
- . the services of prehospital intervention first responders;
- . the operation of a birth centre;
- . the operation of a medical clinic where the employer can lodge his clientele.

This unit also refers to telephone advisory services of a medical nature when provided by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit.

This unit does not refer to:

- . the operation of a palliative care centre.

An employer who both carries out an activity referred to under this unit

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
59070	and operates a clinic or practices medicine, activities referred to under unit 59070, is classified under this unit for these activities.						
59030	An employer who operates, in the same facility, both a general and specialized care hospital centre and beds under a licence of a residential and long-term care centre is classified under this unit for these activities.						
59030	An employer who operates both a psychiatric hospital centre and beds under a licence of a residential and long-term care centre is classified under this unit for these activities.	3.73	3.43	0.3430	0.4269	0.2956	1.4095
59040	Residential and long-term care centre	4.04	3.74	0.3433	0.3598	0.3155	1.5881
	This unit refers to:						
	. the operation of a residential and long-term care centre.						
	This unit also refers to:						
	. the operation of a palliative care centre;						
	. the operation of a convalescence centre.						
	Retirement home offering personal assistance; personal assistance services; leasing of the services of orderlies						
	This unit refers to:						
	. the operation of a retirement home offering personal assistance such as:						



Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
59050	Home for persons in difficulty; rehabilitation centre for young persons with adjusting problems; rehabilitation centre for mothers with adjusting problems		1.80	1.56	0.1442	0.1437	0.1168	0.6317	0.6317	0.6317	0.6317

This unit refers to:

- . the operation of a home for persons in difficulty such as:
  - . young people who have trouble adapting;
  - . compulsive gamblers;
  - . mothers who have trouble adapting;
  - . persons with mental health problems;
  - . persons with an alcohol or drug addiction;
  - . the homeless;
  - . victims of violence.
- . the operation of a rehabilitation centre for young persons with adjusting problems;
- . the operation of a rehabilitation centre for mothers with adjusting problems.

This unit also refers to:

- . the operation of an intermediate resource for persons with









Unit Number	Unit Title	First-level experience ratio			Second-level experience ratio				
		General Rate	Special Rate	2020	2021	2022	2019	2020	2021
591100	Social economy enterprise providing domestic assistance	5.26	4.93	0.5816	0.5149	0.4835	2.3084	2.3084	2.3084

This unit refers to:

- the activities carried out by a social economy enterprise providing domestic assistance whether or not as part of a financial exemption program for domestic assistance services.

59110 Help centre for persons in difficulty; employment assistance centre; help centre for families; help centre for consumers

This unit refers to:

- the operation of a help centre for persons in difficulty such as :
    - . . . seniors;
    - . . . the disabled;
    - . . . immigrants;
    - . . . persons with a drug addiction;
    - . . . victims of violence;
  - the operation of an employment assistance centre offering services such as:
    - . . . help in looking for a job;
    - . . . job readiness training;
    - . . . supervision of on-the-job training;
    - . . . the operation of a help centre for families;
    - . . . the operation of a help centre for consumers.

This unit also refers to:

- coaching services for persons facing situations such as:



Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
:	the operation of a telephone assistance service;										
.	the operation of a registration office;										
.	the operation of a thrift shop or used clothing counter;										
.	the organization of periodic events of a cultural, sports or commercial nature;										
.	the trade in flowers;										
.	the activities referred to under 54060;										
.	the promotion, prevention or defence services referred to under unit 67100.										

This unit does not refer to:

- .
- moving services;
- the activities referred to under unit 77020;
- .
- restaurant activities;
- .
- the activities referred to under units 80030 to 80250;
- .
- the activities referred to under units 14010 to 14030;
- .
- para-transit.

An employer who manages a foundation and who also carries out an activity contemplated by another unit cannot be classified under this unit unless at least one of his workers only performs tasks related to the activities referred to under this unit.

An employer who performs both an activity referred to under this unit and a professional consultation service in the social services field is classified under this unit for these activities.

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
59120	Adapted enterprise; rehiring firm		2.80	2.54	0.2962	0.3444	0.2873	1.0924	1.0924	1.0924	
This unit refers to:											
			.	the operation of an “adapted enterprise”;							
			.	the operation of a rehiring firm employing workers who have difficulty entering the work market under a fixed term contract.							
This unit also refers to:											
			.	the activities carried out by persons who work under an agreement reached in accordance with section 16 of the Act between the Société de l’assurance automobile du Québec and the Commission;							
			.	the activities carried out by the persons referred to in paragraphs 1, 2 and 2.1 of section 11 of the Act;							
			.	the operation of a “centre for on-the-job training and recycling”;							
			.	the operation of an occupational workshop.							
This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:											
			.	help in finding a job;							
			.	job readiness training.							
59130	Accommodations offered by a rehabilitation centre for persons suffering from alcoholism or other problems of addiction; accommodations offered by a rehabilitation centre for mentally		3.84	3.54	0.4949	0.4940	0.3042	1.5190	1.5190	1.5190	





Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
.	evening courses offered by a primary, secondary or vocational training institution;										
.	the operation of a training centre in such fields as:										
.	jewellery;										
.	osteopathy;										
.	bodywork;										
.	cinema;										
.	arts and crafts;										
.	esthetics;										
.	massotherapy.										

This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- .
- the operation of a dormitory for students which may or may not be used as a residential hotel during periods outside the school year.

This unit does not refer to:

- .
- school transportation.

An employer who performs both an activity referred to under this unit and an activity referred to under unit 59090 is classified under this unit for these activities.

An employer who performs, in the same building, both college-level teaching services and secondary-level teaching services is classified under this unit for these activities.

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
60110	College- or university-level teaching; library; laboratory or research centre		0.48	0.28	0.0197	0.0223	0.0207	0.0797	0.0797	0.0797	

This unit refers to:

- . college- or university-level teaching services;
- . the operation of a library;
- . the operation of a laboratory or research centre in such fields as:
  - . pure sciences;
  - . applied sciences;
  - . human sciences.

This unit also refers to:

- . the operation of a music or theatre conservatory;
- . the operation of a regional public library service centre;
- . the operation of a documentation or archive centre;
- . the operation of a film library or a media centre;
- . university teaching services in theology;
- . evening courses offered by a college- or university-level teaching institution.

This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- . the operation of a dormitory for students which may or may not be used as a residential hotel during periods outside the school year.

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
61100	Church services; cemetery		1.15	0.93	0.0471	0.0533	0.0456	0.3768	0.3768	0.3768	

This unit refers to:

- . church services;
- . the operation of a cemetery.

This unit also refers to:

- . the operation of a place of worship;
- . the administration of a diocese;
- . pastoral services;
- . religious training.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- . the trade in religious articles;
- . the trade in funeral urns or monuments;
- . the operation of a crematorium or a columbarium.

This unit does not refer to:

- . the activities referred to under units 800030 to 80250.

Unit Number	Unit Title	First-level experience ratio				Second-level experience ratio			
		General Rate	Special Rate	2020	2021	2022	2019	2020	2021
61110	Lodging facility for the members of religious communities or for secular priests	2.19	1.94	0.2038	0.1927	0.2371	0.7547	0.7547	0.7547

This unit refers to:

- the operation of lodging facilities for the members of religious communities or for secular priests.

This unit also refers to the lodging of laypersons done within the context of the carrying out by this employer of one of the following activities:

- the operation of lodging facilities for the members of religious communities or for secular priests; pastoral services; religious training.

65100

This unit refers to:

- the operation of a bank;
  - the operation of a savings and credit union;
  - the operation of an insurance company;
  - the operation of a public insurance or pension organization.

This unit also refers to:

- the operation of a loan or financing company;

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
:	the operation of a trust company;										
.	. the operation of a pension plan through activities such as the establishment of premiums or the payment of annuities.										
65110	Brokerage firm; professional services firm; firm offering administrative support services		0.36	0.16	0.0063	0.0054	0.0062	0.0311	0.0311	0.0311	0.0311

This unit refers to:

- . the operation of a brokerage firm in such fields as:
  - . real estate;
  - . insurance;
  - . mortgages;
  - . securities;
  - . transportation;
  - . customs;
  - . merchandise;
- . the operation of a professional services firm offering administrative, financial, legal or computer services such as:
  - . a firm of lawyers or a notary's office;
  - . a firm of accountants;
  - . a firm of financial service advisors;
  - . a firm of computer consultants;
  - . a firm of human resource consultants;
  - . a firm of business management consultants;
  - . the operation of a firm offering administrative support services such as:
    - . secretarial services;
    - . word-processing;
    - . accounting or bookkeeping;

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	

This unit also refers to:

- . the operation of a marine agency;
- . the operation of a travel agency;
- . the operation of an office of a trustee in bankruptcy;
- . the operation of a bailiff's office;
- . the operation of an office of a selling agent;
- . the operation of a franchising office;
- . the operation of an investment management business such as for:
  - . mutual funds;
  - . retirement funds;
  - . the operation of a foreign exchange office;
- . the operation of a credit office or credit investigation service;
- . the operation of a cheque cashing agency;
- . the operation of a business that designs or develops software or software packages;
- . the operation of a private firm that issues licence plates.

An employer who operates an office of a selling agent or a merchandise brokerage firm and who also transports or stores such merchandise is classified under the unit that refers to the trade in this merchandise for all these activities.

This unit does not refer to:

- . the transport or storage of merchandise.

Number	Unit	Unit Title	First-level experience ratio			Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019
65120	Traditional or wireless telecommunications network; radio station; advertising agency; survey firm; marketing agency; public relations agency; document publishing business; call centre		0.38	0.18	0.0091	0.0064	0.0054	0.0384 0.0384

This unit refers to:

- the operation of a traditional or wireless telecommunications network;
  - the operation of a radio station;
  - the operation of an advertising agency;
  - the operation of a survey firm;
  - the operation of a marketing agency;
  - the operation of a public relations agency;
  - the operation of a business that publishes documents such as newspapers, periodicals, books or records;
  - the operation of a call centre.

This unit also refers to:

- long-distance telephone services;
  - the services of an Internet service provider;
  - the operation of an audio recording or dubbing studio;
  - the operation of a translation agency;
  - the operation of a telemarketing agency;
  - the operation of a press agency;
  - the operation of an agency that leases advertising space on billboards or other supports;
  - the operation of a graphic arts, computer graphics, or multimedia business;
  - the operation of an agency of artists or involved in artistic

This unit also refers to the trade in or rental of telecommunications equipment when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit.

This unit does not refer to:

- the distribution of documents such as books, newspapers, periodicals or records; the activities referred to under units 19010, 26050, 54050, 57010, 80030 to 80250

Professional engineering services firm: scientific advisory services firm

This unit focuses on:

- the operation of a professional engineering services firm;
  - the operation of a scientific advisory services firm in such fields as:
    - geology;
    - geophysics;
    - agronomy.

This unit also refers to:

- the operation of a land surveying or geophysical survey firm; the operation of an engineering test or research and development laboratory for the manufacturing industry; a building material laboratory analysis service;

This unit also refers to the design and sale of software and software packages when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit.

This unit does not refer to:

- drilling activities; the activities referred to under units 14010 to 14030 and 80030 to 80250.

An employer classified in this unit is also classified in unit 68040 if the employer scales timber, marks trees in forests or does forest inventories.



Unit Number	Unit Title	First-level experience ratio						Second-level experience ratio		
		General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
65150	Administration of the operations of subsidiaries or branch offices located outside Québec	0.36	0.16	0.0063	0.0054	0.0062	0.0311	0.0311	0.0311	

This unit refers to:

- . the administration of the operations of subsidiaries or branch offices located outside Québec.

Administration refers to activities such as planning, organization, management and coordination.

65160	Flag person services; installation of road safety equipment or material	5.49	5.15	0.3540	0.4292	0.4531	2.2482	2.2482	2.2482
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This unit refers to:

- . flag person services;
- . the temporary installation of road safety equipment or material.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- . the manufacturing of road safety equipment or material;
- . the transportation, storage and handling of road safety equipment or material.

An employer classified in this unit cannot be classified in unit 54080, unless at least one of his workers only performs tasks related to the activities under that unit.

Unit Number	Unit Title	First-level experience ratio			Second-level experience ratio				
		General Rate	Special Rate	2020	2021	2022	2019	2020	2021
67100	Associations of businesses, of institutions or of organizations; union organizations; hiring out of the services of office workers	0.56	0.36	0.0175	0.0189	0.0216	0.0972	0.0972	0.0972

This unit refers to:

- associations of businesses, of institutions or of organizations such as :
    - boards of trade;
    - associations of public or parapublic institutions;
    - associations of manufacturers;
    - union organizations;
    - hiring out of the services of office workers such as receptionists, secretaries, administrative assistants, accountants, administration technicians, computer technicians.

This unit also refers to:

- the hiring out of the services of white-collar personnel active in the trade in goods or services such as sales persons, representatives or cashiers; the hiring out of the services of scientific or technical personnel such as laboratory technicians, designers, engineers, political parties or associations; consulates; accredited evaluation organizations in the field of quality records; professional associations or bodies; parity committees; negotiating committees; consultation tables;







Unit Number	Unit Title	First-level experience ratio						Second-level experience ratio		
		General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
68020	Cafeteria; catering services; mobile canteen; operation of vending machines	2.02	1.78	0.1430	0.1426	0.1588	0.6413	0.6413	0.6413	

This unit refers to:

- . the operation of a cafeteria;
- . catering services;
- . the operation of a mobile canteen;
- . the operation of vending machines.

This unit also refers to:

- . coffee break services;
- . the operation of a motorized dairy bar;
- . the operation of a meals-on-wheels;
- . the operation of a soup kitchen;
- . the hiring out of the services of cooks.

This unit also refers to the rental of dishware, glassware, chairs, tables, table cloths, tents or festival tents when done by the workers of an employer as part of the carrying out by this employer of catering services.

This unit also refers to the trade in, rental or repair of vending machines when done by the workers of an employer as part of the operation by this employer of such machines.

This unit also refers to the following activities when done by the workers of an employer as part of the operation by this employer of a meals-on-wheels or a soup kitchen:

- the operation of a thrift shop or used clothing counter;
- the operation of a food bank;
- the operation of a community kitchen.

This unit does not refer to:

the installation of big tops.

An employer who offers, in the same building, both catering services and room rental services is classified under this unit for these activities.

68030	Hotel establishment; youth hostel; residential hotel; relaxation centre offering accommodations; bed and breakfast	1.93	1.69	0.1498	0.1521	0.1429	0.7452	0.7452	0.7452
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This unit refers to:

- hotel;
- motel;
- the operation of a youth hostel;
- the operation of a residential hotel;
- the operation of a relaxation centre offering accommodations;
- the operation of a bread and breakfast.

This unit also refers to:

the operation of a boarding house;  
the rental of cottages

This unit also refers to those services which, without being support

services, are offered in an establishment referred to under this unit by the employer who operates this establishment.

This unit does not refer to:

- the production of performances;  
the operation of a performance hall.

An employer who does, on the same site, both an activity referred to under unit 68010 and an activity referred to under this unit is classified under this unit for all these activities.

68040	Outfitting establishment; campground; mobile home park; camp with accommodations; management and upkeep of parks of the Provincial Administration	2.04	1.80	0.1845	0.2095	0.2028	0.7510	0.7510	0.7510
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This unit refers to:

- the operation of an outfitting establishment;  
the operation of a campground;  
the operation of a mobile home park;  
the operation of a camp with accommodations such as a vacation camp or nature camp;  
the management and upkeep of parks of the Provincial Administration.

This unit also refers to:

- the operation of an outdoor centre;
  - the operation of a nature discovery centre;

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
.	the operation of a beach when the employer also offers accommodation services on the site;										
.	the operation of a controlled harvesting zone (ZEC);										
.	river or whitewater rafting services;										
.	outdoor excursion services;										
.	the services of outdoor guides;										
.	timber scaling;										
.	marking of trees in forest;										
.	forest inventory.										

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- .
- services such as restaurant services, accommodations, refueling, air transportation and guides;
- .
- the operation of a convenience store and the rental of equipment such as row boats, sailboats or pedal boats;
- .
- the rental of cabins;
- .
- the operation of a day camp;
- .
- the laying out of trails.

This unit does not refer to:

- .
- the activities referred to under units 14010 to 14030, 80030 to 80200 and 80250.

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
68050	Operation of buildings; management of buildings; dormitories for students; parking lots; rental of storage spaces without handling activities		1.67	1.44	0.0925	0.0877	0.0746	0.5127	0.5127	0.5127	

This unit refers to:

- . the operation of buildings;
- The operation of buildings refers to the management of buildings when the employer also takes care of the upkeep.
- . management of buildings;
- The management of buildings refers to the carrying out of administrative tasks only, such as:
- . the rental and marketing of dwelling units;
  - . the negotiation and renewal of leases;
  - . the recruitment of subcontractors;
  - . the purchase of buildings for resale;
  - . the operation of a dormitory for students;
  - . the operation of parking lots;
  - . the rental of storage spaces without handling activities.

This unit also refers to:

- . room rental services without catering or alcoholic beverage services;
- . the rental of premises within the context of which administrative support services are offered, such as:

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	

- . secretariat;
- . telephone operator;
- . accounting;
- . the management of housing or housing construction programs for seniors or persons with a low income done by a municipal housing board;
- . the management or the operation of apartments for seniors or persons with a low income done by a municipal housing board;
- . condominium corporations.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- . security services;
- . car attendant services;
- . the washing or cleaning of automobile vehicles by hand.

This unit does not refer to:

- . the activities referred to under units 14010 to 14030, 59040, 59070, 59080, 59150 and 80030 to 80250.

An employer who carries out, in the same building, both the operation of a dormitory for students and the operation of a residential hotel is classified under this unit for these activities.

Unit Number	Unit Title	First-level experience ratio					Second-level experience ratio		
		General Rate	Special Rate	2020	2021	2022	2019	2020	2021
69960	Repairing, installing or maintaining production machinery; operating a mobile welding unit	3.17	2.90	0.2443	0.2554	0.2143	0.9797	0.9797	0.9797

This unit refers to works relating to:

- millwright works such as production machinery installation, repair, maintenance, adjustment, assembly, dismantling and handling;
  - the manufacture of templates for such machinery;
  - operating a mobile welding unit.

This unit does not refer to works relating to:

- millwright works other than production machinery installation, repair, maintenance, adjustment, assembly, dismantling and handling; the manufacture of templates for such machinery.

An employer classified under this unit may also be classified under exceptional units 80020 and 90010.

77010 Laundry services; dry cleaning services; linen supply services with washing

This unit refers to:

- dry cleaning services;  
laundry services;  
linen supply services with washing for such articles as  
tablecloths, sheets, towels, aprons, hand towels or diapers.

Unit Number	Unit Title	General Rate	First-level experience ratio			Second-level experience ratio		
			2020	2021	2022	2019	2020	2021
77020	Building maintenance services	2.88	2.61	0.2264	0.2393	0.2273	1.1063	1.1063
	This unit refers to:							
	· work uniform supply services with washing.							
	This unit also refers to:							
	· This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:							
	· clothing dyeing or fading service;							
	· clothing repair service;							
	· clothing pick-up service;							
	· self-service laundromat;							
	· the trade in linen or work uniforms.							





Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
:	the installation of septic tanks;										
.	the construction and repair of curbs and sidewalks;										
.	the asphalt surfacing of roads, streets, sidewalks, curbs, bikeways, private roads and parking lots;										
.	the concrete surfacing of roads, streets, sidewalks, curbs, bikeways, private roads and parking lots carried out using a spreader-grader;										
.	the scarification of paved surfaces;										
.	the pulverizing of paved surfaces;										
.	the waterproofing of paved surfaces, ditches along thoroughfares, sanitary landfills, snow dumps, composting areas and cells for contaminated soils;										
.	the waterproofing of works made of earth, rock or backfilling such as dams, canals, levees, cofferdams, wastewater treatment basins, retention basins and aerated ponds;										
.	the marking of lines on the pavement;										
.	the installation of fences;										
.	the installation of traffic safety barriers and guardrails.										

This unit also refers to:

- .
- . demolition work on civil engineering structures or buildings including the operations required to carry out such work, such as sawing or breaking concrete and the erection of protective walls if such operations are carried out by the employer in charge of the demolition work;
- . the rental, with operators, of cranes, crane-trucks, boom trucks, or any other conventional truck equipped with a telescopic or hydraulic arm, or equipped with a hoist winch that can be used as cranes or other equipment of the same type;



Unit Number	Unit Title	General Rate	First-level experience ratio			Second-level experience ratio		
			Special Rate	2020	2021	2022	2019	2020
80040	works, sidewalks and curbs; work related to blasting, drilling for blasting, pile-driving, special foundations, digging of tunnels and underground drilling, caissons, excavation supports, tie rods, consolidation of foundations and injections in the ground and in rock; the manufacture of prepared concrete; the installation of road lighting networks and traffic lights, as well as the installation of lamp posts; construction work related to underground energy distribution lines with installation of machinery and equipment in addition to the excavation and installation of conduits; the operation of an asphalt plant; landscaping work; the installation of interlocking blocks (slope blocks/pavers).	Blasting; drilling; soil mechanics; pile-driving and special foundations	4.57	4.25	0.2691	0.2648	0.2639	1.3495

An employer classified under this unit can also be classified under exceptional units **80020** and **90010**.

This unit refers to work related to:

- . drilling, charging holes and igniting explosive products;
- . blasting including that done during demolition work on civil engineering structures or buildings;
- . digging tunnels and underground drilling;
- . drilling artesian wells with or without the installation of pumps;
- . soil mechanics such as setting up excavation supports, installation of tie rods, consolidation of foundations and

This unit also refers to:

This unit does not refer to:

- the drilling of ore to obtain test samples;  
the drilling of oil or natural gas wells.

An employer classified under this unit can also be classified under exceptional units 80020 and 90010.

80060 Construction of energy transmission or distribution lines; construction of energy transforming stations 3.09 2.82 0.2451 0.2095 0.2304 0.9089 0.9089 0.9089

This unit refers to construction, maintenance and repair work related to:

- power plant substations;
  - overhead or underground energy transmission and distribution lines;
  - telecommunications lines or networks;
  - road lighting networks and traffic lights;
  - microwave and telecommunications towers;
  - manholes for underground telecommunications and energy distribution networks;
  - wind turbines.

This unit also refers to:

- the installation of street lamps;
  - the installation of transformers connected to the energy transmission and distribution network;
  - the installation of antennas in telecommunications towers;
  - the planting of poles.





Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
80110	the cutting of asphalt; the crushing of concrete during alteration work; the waterproofing of concrete floors or concrete surfaces.										
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:										
	. cleaning using abrasive sprays, with or without water such as silica sand, synthetic olivine, glass microbeads, steel grit or plastic billets; . cleaning or preparation using a water or steam spray in order to alter or cause to crumble the surface layer of the surfaces.										
	This unit does not refer to:										
	. the operation of a reinforcement workshop other than on the work site or on the job; . the installation of pre-cast concrete structural or architectural elements; . the delivery and pouring of concrete by concrete mixer; . the construction and repair of curbs and sidewalks.										
	<b>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</b>										
	Carpentry work; joinery work; exterior cladding work on buildings; work related to indoor systems; painting work; installation of flexible coverings; installation of marble, granite, ceramics and terrazzo; plastering and jointing work; insulation work; installation of scaffolds	5.77	5.42	0.3412	0.3529	0.3080	1.7159	1.7159	1.7159	1.7159	



Unit Number	Unit Title							First-level experience ratio			Second-level experience ratio		
		General Rate	Special Rate	2020	2021	2022	2019	2020	2021	2022	General Rate	Special Rate	2020
.	the application of paint, surface coatings and protective finishes;												
.	the installation of flexible coverings such as vinyl, asphalt, rubber, cork, linoleum coverings, rugs, carpet underlays and rug underlays;												
.	the installation and polishing of marble, granite, terrazzo concrete, slate, ceramics terrazzo and other similar materials;												
.	the installation of cold room panels;												
.	the thermal insulation of buildings, soundproofing and acoustic control;												
.	the installation and dismantling of all types of scaffolds or bleachers.												

This unit also refers to work related to:

- .
- the removal of asbestos;
- the stripping;
- the installation and repair of prefabricated fireplaces.

Stripping refers to any selective, meticulous and well thought-out demolition operation, of unwanted additions, ruined areas or areas of no interest in buildings, which does not adversely affect the structure, retaining walls or load-bearing walls.

This unit refers to the following work when done on the worksite or on the job:

- .
- cleaning using abrasive sprays, with or without water such as silica sand, synthetic olivine, glass microbeads, steel grit or plastic billets;



Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
.	the collection of hazardous material.										

This unit does not refer to :

- . work related to piles and special foundations such as the placing, raising and maintenance of the following elements : steel sheet piling, shoring piles, wailings, struts, horizontal shores, soldier piles and temporary steel or heavy structural lumber struts driven into the ground;
- . work to install curtain walls in marble, granite or other similar materials;
- . work to waterproof concrete floors, concrete surfaces or paved surfaces;
- . stripping work when only one reconstruction operation referred to under another unit is carried out jointly with the stripping of that which is being rebuilt. In such a case, the stripping work is referred to under the unit that refers to this reconstruction operation. For example, when the only work being done by the employer involves the installation of the roof following the stripping of the old roof, all of this work is referred to under unit 80130;
- . engraving using a spray;
- . the installation of a freight elevator;
- . work related to the installation, dismantling and maintenance of permanent swing scaffolds;
- . the preparatory work and manufacturing done in a workshop other than on the site when they are subject to unit 36050.

An employer classified under this unit can also be classified under exceptional units 80020 and 90010.

Unit Number	Unit Title	First-level experience ratio						Second-level experience ratio		
		General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
80130	Roofing work; installation of gutters	6.69	6.32	0.3733	0.3813	0.3513	1.9925	1.9925	1.9925	

This unit refers to work related to:

- the installation and repair of all types of roofing, including waterproofing;
- the installation of gutters;
- the removal of snow from roofs.

This unit does not refer to:

- the installation of steel panels which are used in structures, cladding and roofing;
- the preparatory work and manufacturing done in a workshop other than on the site when they are subject to unit 36050.

**An employer classified under this unit can also be classified under exceptional units 80020 and 90010.**

Unit Number	Unit Title	General Rate	Special Rate	2020	2021	2022	2019	2020	2021
80140	Masonry work	5.82	5.47	0.3970	0.3548	0.3103	1.8157	1.8157	1.8157

This unit refers to work related to:

- the cutting, setting with mortar, cement or any other adhesive material as well as the jointing of masonry elements such as the following :
  - bricks, natural or artificial stones;
  - acid bricks, fire bricks, plastic bricks, cements bricks or bricks made of any other refractory material laid by hand or by a pneumatic or mechanical method;

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
80150	Glass work; glazing work		7.51		7.11		0.4609	0.5095	0.4130	2.3020	2.3020

This unit does not refer to:

- . jointing, aligning, anchoring and grouting work done by manufacturers of pre-cast concrete structural or architectural elements;
- . cleaning work using a pressure spray referred to in unit 80110;
- . work related to the installation of slope blocks or pavers;
- . work related to the installation of marble or granite tile flooring;
- . the installation of curtain walls made of masonry elements;
- . form work prior to the installation of silos made of concrete staves.

**An employer classified under this unit can also be classified under exceptional units 80020 and 90010.**

This unit refers to work related to :

- . the preparation and installation of glasswork and glazing, such as :
  - . the cutting and polishing of glass;
  - . the cutting and assembly of aluminum;

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
80160	the installation of doors, windows and glazing; the installation of entrances or show windows made from metal or glass parts; the installation of curtain walls; the installation of atriums, skylights and other similar works.										

This unit also refers to work related to:

- the construction of greenhouses;
- the installation of sunrooms;
- the installation of big tops;
- the installation of cover shells for manure pits.

This unit does not refer to:

- preparatory or manufacturing work done in a workshop other than on the work site.

**An employer classified under this unit can also be classified under exceptional units 80020 and 90010.**

Millwright works; boilermaking work; plumbing and pipefitting work; pipe insulation work; work related to mechanized transit systems	3.17	2.90	0.2443	0.2554	0.2143	0.9797	0.9797	0.9797	0.9797	0.9797
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This unit refers to work related to:

- millwright works such as the installation, repair, maintenance, adjustment, assembly, dismantling and handling of machinery other than production machinery;



Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
	elevators, freight elevators, escalators, permanent swing scaffolds, slope hoists, dumbwaiters, removable platforms on a theatre stage, moving sidewalks and other similar devices generally used or which may be used to transport persons, objects or materials.										

This unit also refers to the operation of a temporary or uncompleted system as well as the operation of a completed system when it is used to move construction workers and materials.

This unit does not refer to:

- . the construction of outside tanks or metal tanks other than for the boiler systems;
- . the installation of metal ducts for heating, ventilation and air conditioning systems, including the installation of internal insulation for ducts;
- . the laying of bricks used in boiler walls;
- . installation work related to pre-insulated ventilation ducts;
- . cleaning using sandblasting;
- . work related to millwright works such as the installation, repair, maintenance, adjustment, setting up, dismantling and handling of production machinery as well as the making of templates for this machinery;
- . the installation and operation by an employer of a temporary freight elevator as part of the carrying out by this employer of work not referred to in this unit;
- . the installation of temporary swing scaffolds.

**An employer classified under this unit can also be classified under**

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
<b>exceptional units 80020 and 90010.</b>											
80170	Electrical work		2.55	2.29	0.1932	0.2066	0.1778	0.7393	0.7393	0.7393	

This unit refers to work related to:

- . the installation, alteration, modification, repair and maintenance of electrical installations for lighting, heating and motive force purposes, including in all cases wires, cables, conduits, accessories and electrical devices that are part of the actual installation and, being related to the connection of the installation to the public or municipal utility network, which point of connection is on the wall of the building that is nearest to the public utility line;
- . the installation of lightning rods and unit heaters;
- . electrical hook-up of a building.

This unit does not refer to:

- . construction work on energy distribution and transforming stations done by electrical contractors;
- . electrical work done by energy distribution and transforming station construction contractors;
- . installation work related to alarm, security, control or electronic equipment systems;
- . street lamp installation work along roads as well as traffic light installation work.

An employer classified under this unit can also be classified under exceptional units 80020 and 90010.

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
80180	Sheet metal work		5.30	4.96	0.3087	0.3017	0.3211	1.5029	1.5029	1.5029	

This unit refers to work related to:

- . sheet metal having a maximum thickness of 10 gauge (iron, copper, aluminum, stainless steel) and all metal or electrometallurgical materials, vinyl and other metal or plastic based materials, such as :
  - . the marking out, manufacture and installation, on the work site or on the job, of all sorts of metal objects, in sheets;
  - . the assembly and repair of ventilation, air conditioning and hot air heating duct systems and any conduit system to remove various materials such as chips, fumes, smoke or dust, the installation of internal insulation with respect to these systems and the installation of prefabricated devices;
  - . the installation of prefabricated metal objects such as shelves, lockers, screens, ceilings, fire barriers, and ceiling and wall coverings;
  - . the installation of prefabricated devices such as air conditioners, fans, heat pumps, air exchangers as well as the installation of mechanized elements associated with these systems, when done at the same time as the installation of ducts or conduits.

This unit does not refer to work related to:

- . work related to outdoor cladding in metal sheets or clapboard

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
80190	Installation of electronic equipment, alarm or control systems		1.90	1.66	0.1759	0.2249	0.1769	0.6362	0.6362	0.6362	0.6362

This unit refers to work related to:

- . the installation, alteration, modification, repair and maintenance of intercom, cabledistribution, public address, synchronous clock, visual, aural or oral signaling, telephony, closed-circuit television, access card or surveillance systems or cabling related to these systems;
- . the installation, rebuilding, modification, repair and maintenance of computer cabling;
- . the installation, alteration, modification, repair and maintenance of electrical or pneumatic control, and instrumentation systems related to heating, air conditioning, ventilation and air removal;
- . the installation, alteration, modification, repair and maintenance of electrical systems or pneumatic control systems, quantity measurement and calibration systems on a variety of industrial production machinery;
- . the installation, alteration, modification, repair and maintenance of burglar and fire alarm systems;
- . the sale, installation and repair of safety locks;
- . the testing, adjustment and stabilizing of air circulation and

**An employer classified under this unit can also be classified under exceptional units 80020 and 90010.**

of all types, installation and repair of all types of roofing; preparatory and manufacturing work done in the workshop other than on the work site; work related to the installation of gutters.

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
	distribution systems; the splicing of telecommunications cables.										
80200	Refrigeration work, air conditioning work		2.99	2.72	0.2833	0.2878	0.2664	1.0223	1.0223	1.0223	1.0223

This unit also refers to work related to:

- . the installation of parabolic antennas.

An employer who installs fire and theft alarm system and also trades in these systems is classified in this unit for these activities.

**An employer classified under this unit can also be classified under exceptional units 80020 and 90010.**

The unit refers to work related to:

- . the installation, rebuilding, modification, repair or maintenance of central air conditioning or refrigeration systems, including the piping, the units, accessories and other devices needed to distribute fluids and produce cold using these systems;
- . the installation of machinery for central air conditioning or refrigeration systems.

This unit does not refer to:

- . the insulation of refrigeration and air conditioning systems;
- . the testing, adjustment and stabilizing of air circulation and distribution systems;
- . the installation of metal ducts for air conditioning systems;

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
.	the installation, alteration, modification, repair and maintenance of instrumentation and control systems related to heating, air conditioning and ventilation.										

**An employer classified under this unit can also be classified under exceptional units 80020 and 90010.**

80230	Landscaping work; installation of pools or spas	2.89	2.62	0.2263	0.2385	0.2038	1.0681	1.0681	1.0681	1.0681	2021
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This unit refers to:

- . landscaping work, such as :
  - . the installation of interlocking blocks or concrete paving blocks;
  - . the installation of sod;
  - . site preparation work;
  - . the planting of trees and shrubs;
  - . the erection of low walls, stairs, etc.;
  - . the maintenance of slopes alongside roads;
  - . the installation of outdoor underground pipes to water the lawn or for decorative lighting systems;
  - . the installation, construction or repair of pools;
  - . the installation or repair of spas.

This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of landscaping work:

- . the installation of fences.



installation of all other types of fences.

An employer classified under this unit can also be classified under exceptional units 80020 and 90010.

Exceptional Work done exclusively in offices  
unit 90010

This unit refers to:

- an employer who uses the services of workers who only perform tasks of an administrative, commercial, technical or professional nature and, who unlike the workers referred to under unit 90020 or 80020, only work in offices. This unit refers in particular to office staff and persons holding the position of accountant, controller, administrative director, draftsman, purchaser, bidder, computer technician and sales director.

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

Exceptional Salespersons or sales representatives

This unit refers to:

- an employer who uses the services of workers who only engage in the sale of goods or services and who are called upon, as part of their duties, to do a portion of their work outside the

Unit Number	Unit Title	General Rate	First-level experience ratio			Second-level experience ratio		
			2020	2021	2022	2019	2020	2021
	offices of their employer.							

This unit does not refer to:

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

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