



STATE OF WASHINGTON  
**DEPARTMENT OF REVENUE**  
OFFICE OF THE DIRECTOR

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December 20, 2023

**TO:** Sarah Bannister, Secretary  
Washington State Senate  
  
Bernard Dean, Chief Clerk  
Washington State House of Representatives

**FROM:** Drew Shirk, Director *DIS*

**SUBJECT:** Descriptive Statistics 2023 Report

The Revised Code of Washington (RCW 82.32.534) requires the Department of Revenue (department) to summarize data from the annual tax performance report for select tax incentive programs by December 31. This statute requires the department to summarize report information in descriptive statistics by category. No fewer than three taxpayers may be included in any category.

Taxpayers (participants) must file their annual tax performance report by May 31 for incentives claimed the preceding year. This report covers incentives claimed for Calendar Year 2022.

The department's Taxpayer Account Administration Division administers the annual tax performance report and is responsible for posting the public disclosure information on the department's website. The Research and Fiscal Analysis Division compiled the Descriptive Statistics.

The report is also available on our website at:

<https://dor.wa.gov/about/statistics-reports/descriptive-statistics>

If you have questions about this report, please contact Kathy Oline, Assistant Director, Research and Fiscal Analysis, at 360-534-1534.

Attachment

cc: Members, Senate Ways and Means Committee  
Members, House Finance Committee  
Members, House Appropriations Committee  
David Schumacher, Director, Office of Financial Management  
Pat Sullivan, Executive Director, Legislative Affairs, Office of the Governor

Descriptive Statistics for Select Tax Incentive Programs

2023 Report to the Legislature

Covering Calendar Year 2022 Activity

Drew Shirk, Director

Washington State Department of Revenue

December 2023



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## Executive summary

The Revised Code of Washington (RCW 82.32.534) requires the Department of Revenue (department) to summarize data from the annual tax performance report for select tax incentive programs by December 31. Taxpayers (participants) must file their report by May 31 for incentives claimed the preceding year. Prior to the due date, the department makes a concerted effort to remind known participants of their filing requirement(s). Participants submitting their report late may qualify for an extension. If they do not qualify for an extension, they must pay back a portion of the incentive claimed. The department included late filings in our analysis since the participant received a portion of the incentive.

The annual tax performance report requires all participants to provide the tax incentive amount as well as employment data. Participants report Washington employment data in two separate tables. The first table represents employment and wages for the entire calendar year. The second table represents the annual employment and wages based on those employed as of December 31 of the year covered by this report. To simplify reporting, participants can authorize the department to obtain employment information directly from the Employment Security Department for the first table. Based on the incentive selected, the electronic report may present additional questions relating to employment and incentive activity.

This report represents information provided by participants, and corrections made during the department's review, for incentives claimed in calendar year 2022. There were 49 tax incentive programs requiring an annual tax performance report, with 34 programs reporting activity and 15 programs with no reported activity. This year's publication summarizes data from 1,467 reports and covers 25 incentives with three or more taxpayers (participants). The business and occupation (B&O) tax, public utility tax, and sales and use tax incentives included in this report reduced state and local tax revenues by \$623 million in calendar year 2022. The participants reported almost 708,000 employees located in Washington State as of December 31, 2022. The summarized data with corrections is as of October 26, 2023.

## 2022 Incentive Highlights

<b>Most participants by incentive program</b>	<b>Number of participants</b>
Timber industry reduced B&O tax rate	640
Fruit and vegetable processors B&O tax exemption	241
Aerospace product development reduced B&O tax rate	111
High unemployment sales and use tax deferrals	61
<b>Largest revenue impact by incentive program</b>	<b>Tax saved (millions)</b>
High technology sales and use tax deferral	\$301
Data centers sales and use tax exemption	\$97
Aerospace preproduction expenditures B&O tax credit	\$48
Aerospace property and leasehold taxes B&O tax credit	\$36
<b>Washington employment by incentive program as of December 31, 2021</b>	<b>Number of jobs</b>
High technology sales and use tax deferral	257,017
Data center sales and use tax exemption	108,320
Aerospace preproduction expenditures B&O tax credit	65,554
Aerospace property and leasehold taxes B&O tax credit	64,918

## **Incentives with no annual tax performance report filed for 2022**

- Aerospace FAR part 145 repair station sales and use tax exemption.
- Aerospace leasehold tax exemption for superefficient airplane manufacturers.
- Aerospace manufacturing site sales and use tax exemption.
- Aerospace personal property tax exemption for superefficient airplane manufacturers.
- Affordable housing on underdeveloped land sales and use tax deferral.
- Aluminum smelters property tax B&O tax credit.
- Aluminum smelters reduced B&O tax rate.
- Aluminum smelters sales and use tax credit.
- Aluminum smelters use tax exemption for compressed/liquefied natural gas.
- Clean technology sales and use tax deferral.
- Gas distribution business sales and use tax exemption.
- Manufacturing and research and development projects in counties with population less than 650,000 sales and use tax deferral.
- Silicon smelter exemption.
- Solar canopy sales and use tax deferral.
- Solar energy systems manufacturers or processors sales and use tax exemption.

## **Incentives – confidential taxpayer information**

Fewer than three taxpayers utilized each of the incentives below; therefore, the department excluded these incentives from this publication due to statutory restrictions on the disclosure of confidential taxpayer information.

- Agricultural crop protection products sales and use tax exemption.
- Customized employment training B&O tax credit.
- Electrolytic processing industry tax incentives.
- Eligible behavioral health program tax deduction.
- Rural county sales and use tax deferral.
- Semiconductor manufacturers reduced B&O rate.
- Semiconductor sales and use tax exemption.
- Standard financial information sales and use tax exemption.
- Veteran employer public utility tax credit.

Data from three agricultural sales and use tax deferrals were combined and are reported together to avoid disclosing confidential taxpayer information.

The rest of this publication provides detailed information by incentive program.

## Understanding this publication

### Combining data

Participants can file multiple incentives on one annual tax performance report. The employee count for each report represents the total employees in Washington for the participant and not by incentive. Each incentive filed by the participant will have the same employee count throughout this publication. As a result, adding the employee counts for multiple incentives may overstate the number of employees.

### Incentive amounts

Participants declare tax savings on the report. The tax savings calculations differ by incentive type:

- Credits taken against B&O or public utility tax.
- Deductions or exemptions from B&O tax.
- Deferrals or exemptions from sales and use tax.
- Preferential B&O tax rates, for which the participant reports the difference in tax liability between the preferred and general rates.

### Employment data used to group participants

The annual tax performance report requests employment data for the entire calendar year and employment data as of December 31. Employment data for the calendar year has the same or more employees than the amount reported as of December 31. This report groups participants by total employees as of December 31. Incentives with more employees in the entire calendar year than employees on December 31 may create some disparity between employment size and total number of employees in the data tables.

### Data tables

This report presents five tables for each incentive.

- The first table reflects the incentive amounts and number of participants by employment size.
- The second and third tables represent the annual employment data for the calendar year.
- The fourth and fifth tables summarize the annual employment data for employees employed on December 31, 2022.

Ten incentives have three additional employment tables.

- The sixth table displays the employee count and percentage by occupation.
- The seventh table provides the percentage of employees by employment status and occupation class.
- The eighth table lists the percent distribution of employees by occupation and hourly wage.

The totals in the tables may not add to 100% or may be slightly more than 100% due to rounding. The high technology sales and use tax deferral and the public institution sales and use tax exemption declare tax incentive savings in each high technology category.

### Deferral programs

For the sales and use tax deferral programs, the revenue reflects total state and local tax deferred for each qualified project. Participants declare the total amount for eight years, starting the year after the project is operationally complete. Therefore, adding the total deferral amounts for each year will result in overstated deferred amounts.

## Overview of tax incentives for Calendar Year 2022

Tax incentives by major industry	Participants	Total jobs <sup>1</sup>	Tax savings
<b>Aerospace</b>			
Computer, software, and peripheral sales and use tax exemption	16	60,681	\$8,360,754
FAR Part 145 station reduced B&O tax rate	38	2,777	\$530,696
Preproduction expenditures B&O tax credit	47	65,554	\$48,324,602
Product development reduced B&O tax rate	111	3,532	\$2,476,491
Property and leasehold taxes B&O tax credit	25	64,918	\$36,400,455
<b>Agricultural products</b>			
Agricultural crop protection products hazardous substance tax exemption <sup>2</sup>	CTI	CTI	CTI
Agricultural sales and use tax deferrals	4	6,038	\$13,663,610
Dairy products manufacturers B&O tax exemption	23	2,832	\$7,270,033
Fruit and vegetable processors B&O tax exemption	241	19,444	\$20,320,897
Seafood processors B&O tax exemption	27	3,582	\$4,748,141
<b>Employer credits</b>			
Customized employment training B&O tax credit <sup>2</sup>	CTI	CTI	CTI
Veteran employer B&O tax credit	10	462	\$16,630
Veteran employer public utility tax credits <sup>2</sup>	CTI	CTI	CTI
<b>General manufacturing</b>			
High unemployment sales and use tax deferrals	61	12,928	\$30,730,943
Manufacturers sales and use tax deferral	5	278	\$1,991,209
Rural county sales and use tax deferral <sup>2</sup>	CTI	CTI	CTI
<b>High technology and computing</b>			
Biotechnology sales and use tax deferral	4	2,431	\$4,392,702
Data center sales and use tax exemption	22	108,320	\$97,002,342
High technology sales and use tax deferral	39	257,017	\$300,682,024
Public research institution equipment sales and use tax exemption	3	52,982	\$5,122,695
<b>Renewable energy</b>			
Renewable energy light and power business public utility tax credit	47	13,069	\$11,570,729
Solar energy systems manufacturers or wholesalers reduced B&O tax rate	6	553	\$672,473
<b>Timber</b>			
Hog fuel sales and use tax exemption	14	4,528	\$2,668,643
Timber and wood products reduced B&O tax rate	640	17,944	\$17,952,270
<b>Other programs</b>			
Electrolytic processing industry incentives <sup>2</sup>	CTI	CTI	CTI
Eligible behavioral health program deduction <sup>2</sup>	CTI	CTI	CTI
Newspaper reduced B&O tax rate	59	2,355	\$446,844
Self-produced fuel use tax exemption	5	2,742	\$5,549,421
Semiconductor manufacturers reduced B&O tax rate <sup>2</sup>	CTI	CTI	CTI
Semiconductor sales and use tax exemption <sup>2</sup>	CTI	CTI	CTI
Standard financial information sales and use tax exemption <sup>2</sup>	CTI	CTI	CTI
Washington Filmworks contributors B&O tax credit	8	2,942	\$1,905,072

<sup>1</sup>Total jobs as of December 31, 2022.

<sup>2</sup>Fewer than three participants; therefore, confidential taxpayer information (CTI).

## Chapter 1 – Aerospace industry

Nine aerospace industry incentives require participants to submit an annual tax performance report. This chapter shows the cumulative results for each incentive with three or more participants. The executive summary lists incentives not reported or containing confidential taxpayer information.

### Aerospace computer, software, and peripherals sales and use tax exemption

Computer hardware, software, and peripherals used primarily to develop, design, or engineer aerospace products or provide aerospace services are exempt from retail sales and use tax. Any charge for labor and services rendered in respect to the installation of the equipment is also exempt. This exemption expires July 1, 2040 (RCW 82.08.975; RCW 82.12.975).

#### Incentive amount by participant size

Employment size	Participants	Incentive claimed
Less than 50	11	\$784,807
50 or more	5	7,575,947
<b>Total</b>	<b>16</b>	<b>\$8,360,754</b>

#### Annual employment data for calendar year 2022

##### Percent of employees based on quarters worked

Employment size	WA employees	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	95	67.4%	32.6%
50 or more	60,660	99.8%	0.2%
<b>Total</b>	<b>60,755</b>	<b>99.7%</b>	<b>0.3%</b>

##### Percent of wages based on quarters worked

Employment size	Total wages	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	\$6,209,518	80.5%	19.5%
50 or more	7,676,223,829	99.9%	0.1%
<b>Total</b>	<b>\$7,682,433,347</b>	<b>99.9%</b>	<b>0.1%</b>

## Aerospace computer, software, and peripherals sales and use tax exemption

### Annual employment data for employees employed on December 31, 2022

#### Percent of employees by job status

Employment size	WA employees	Full-time	Part-time	Temporary
Less than 50	83	96.4%	3.6%	0.0%
50 or more	60,598	99.8%	0.2%	0.0%
<b>Total</b>	<b>60,681</b>	<b>99.8%</b>	<b>0.2%</b>	<b>0.0%</b>

#### Percent of wages by employment status

Employment size	Total wages	Full-time	Part-time	Temporary
Less than 50	\$4,392,296	96.6%	3.4%	0.0%
50 or more	7,673,823,978	99.9%	0.1%	0.0%
<b>Total</b>	<b>\$7,678,216,274</b>	<b>99.9%</b>	<b>0.1%</b>	<b>0.0%</b>

#### Distribution of employees by occupation class

Occupational class	Number of employees	Percentage of employees
Management	6,349	10.5%
Business, financial, and legal operations	8,048	13.3%
Computer, math, architect, and engineer	16,138	26.6%
Life, physical, and social science	172	0.3%
Community and social services	5	0.01%
Education, training, and library	123	0.2%
Healthcare practitioners and support	35	0.1%
Protective services and maintenance	580	1.0%
Sales and service	72	0.1%
Office and administrative support	4,487	7.4%
Construction and extraction	344	0.6%
Installation, maintenance, and repair	4,783	7.9%
Production and non-construction trades	18,555	30.6%
Transportation and material moving	852	1.4%
Other	138	0.2%
<b>Total</b>	<b>60,681</b>	<b>100.0%</b>

## Aerospace computer, software, and peripherals sales and use tax exemption

### Percent of employees by employment status and occupation class

Occupational class	Full-time	Part-time	Temporary
Management	100.0%	0.0%	0.0%
Business, financial, and legal operations	99.8%	0.2%	0.0%
Computer, math, architect, and engineer	99.4%	0.6%	0.0%
Life, physical, and social science	99.4%	0.6%	0.0%
Community and social services	100.0%	0.0%	0.0%
Education, training, and library	98.4%	1.6%	0.0%
Healthcare practitioners and support	100.0%	0.0%	0.0%
Protective services and maintenance	100.0%	0.0%	0.0%
Sales and service	100.0%	0.0%	0.0%
Office and administrative support	99.3%	0.7%	0.0%
Construction and extraction	100.0%	0.0%	0.0%
Installation, maintenance, and repair	100.0%	0.0%	0.0%
Production and non-construction trades	100.0%	0.0%	0.0%
Transportation and material moving	100.0%	0.0%	0.0%
Other	99.3%	0.7%	0.0%
<b>Total</b>	<b>99.8%</b>	<b>0.2%</b>	<b>0.0%</b>

### Percent distribution of employees by occupation class and hourly wage range

Occupational class	Up to \$15.00	\$15.01-\$20.00	\$20.01-\$25.00	\$25.01-\$30.00	\$30.01-\$50.00	\$50.01 & over
Management	0.0%	0.0%	0.6%	1.0%	5.0%	93.3%
Business, financial, and legal operations	0.0%	0.0%	0.3%	0.5%	36.0%	63.2%
Computer, math, architect, and engineer	0.0%	0.0%	0.1%	0.5%	25.7%	73.7%
Life, physical, and social science	0.0%	0.0%	1.2%	0.0%	39.5%	59.3%
Community and social services	0.0%	0.0%	0.0%	0.0%	20.0%	80.0%
Education, training, and library	0.0%	4.9%	4.1%	0.8%	22.0%	68.3%
Healthcare practitioners and support	0.0%	0.0%	0.0%	14.3%	42.9%	42.9%
Protective services and maintenance	0.2%	31.0%	25.2%	6.4%	22.9%	14.3%
Sales and service	0.0%	0.0%	0.0%	2.8%	1.4%	95.8%
Office and administrative support	0.0%	6.7%	12.6%	9.9%	59.8%	11.0%
Construction and extraction	0.0%	2.6%	3.2%	3.8%	90.4%	0.0%
Installation, maintenance, and repair	0.0%	1.9%	4.5%	4.5%	87.2%	1.9%
Production and non-construction trades	0.0%	5.9%	14.5%	13.9%	64.6%	1.1%
Transportation and material moving	0.0%	1.9%	3.3%	7.9%	71.8%	15.1%
Other	0.0%	0.0%	0.7%	4.3%	29.7%	65.2%
<b>Total</b>	<b>0.0%</b>	<b>2.8%</b>	<b>6.2%</b>	<b>5.9%</b>	<b>45.2%</b>	<b>40.0%</b>

## Aerospace FAR Part 145 repair stations reduced B&O tax rate

Qualified aircraft repair facilities certified by the Federal Aviation Administration as a “FAR Part 145” repair facility receive a reduced B&O tax rate of 0.2904%. Without the preferential rate, these businesses would be subject to the 0.484% rate applicable to the retailing of interstate transportation equipment. The preferred B&O tax rate expires July 1, 2040 (RCW 82.04.250).

### Incentive amount by participant size

Employment size	Participants	Incentive claimed
Less than 50	23	\$91,858
50 or more	15	438,838
<b>Total</b>	<b>38</b>	<b>\$530,696</b>

### Annual employment data for calendar year 2022

#### Percent of employees based on quarters worked

Employment size	WA employees	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	346	54.6%	45.4%
50 or more	2,924	65.6%	34.4%
<b>Total</b>	<b>3,270</b>	<b>64.4%</b>	<b>35.6%</b>

#### Percent of wages based on quarters worked

Employment size	Total wages	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	\$15,772,244	80.1%	19.9%
50 or more	203,941,093	82.9%	17.1%
<b>Total</b>	<b>\$219,713,337</b>	<b>82.7%</b>	<b>17.3%</b>

### Annual employment data for employees employed on December 31, 2022

#### Percent of employees by job status

Employment size	WA employees	Full-time	Part-time	Temporary
Less than 50	282	95.0%	5.0%	0.0%
50 or more	2,495	99.4%	0.6%	0.0%
<b>Total</b>	<b>2,777</b>	<b>99.0%</b>	<b>1.0%</b>	<b>0.0%</b>

#### Percent of wages by employment status

Employment size	Total wages	Full-time	Part-time	Temporary
Less than 50	\$14,697,398	97.9%	2.1%	0.0%
50 or more	189,221,683	99.7%	0.3%	0.0%
<b>Total</b>	<b>\$203,919,081</b>	<b>99.6%</b>	<b>0.4%</b>	<b>0.0%</b>

### Distribution of employees by occupation class

Occupational class	Number of employees	Percentage of employees
Management	290	10.4%
Business, financial, and legal operations	169	6.1%
Computer, math, architect, and engineer	500	18.0%
Life, physical, and social science	0	0.0%
Community and social services	0	0.0%
Education, training, and library	0	0.0%
Healthcare practitioners and support	0	0.0%
Protective services and maintenance	35	1.3%
Sales and service	56	2.0%
Office and administrative support	215	7.7%
Construction and extraction	0	0.0%
Installation, maintenance, and repair	836	30.1%
Production and non-construction trades	598	21.5%
Transportation and material moving	78	2.8%
Other	0	0.0%
<b>Total</b>	<b>2,777</b>	<b>100.0%</b>

### Percent of employees by employment status and occupation class

Occupational class	Full-time	Part-time	Temporary
Management	99.7%	0.3%	0.0%
Business, financial, and legal operations	98.2%	1.8%	0.0%
Computer, math, architect, and engineer	99.8%	0.2%	0.0%
Life, physical, and social science	0.0%	0.0%	0.0%
Community and social services	0.0%	0.0%	0.0%
Education, training, and library	0.0%	0.0%	0.0%
Healthcare practitioners and support	0.0%	0.0%	0.0%
Protective services and maintenance	100.0%	0.0%	0.0%
Sales and service	100.0%	0.0%	0.0%
Office and administrative support	96.7%	3.3%	0.0%
Construction and extraction	0.0%	0.0%	0.0%
Installation, maintenance, and repair	98.4%	1.6%	0.0%
Production and non-construction trades	99.7%	0.3%	0.0%
Transportation and material moving	100.0%	0.0%	0.0%
Other	0.0%	0.0%	0.0%
<b>Total</b>	<b>99.0%</b>	<b>1.0%</b>	<b>0.0%</b>

## Aerospace FAR Part 145 repair stations reduced B&O tax rate

### Percent distribution of employees by occupation class and hourly wage range

Occupational class	Up to \$15.00	\$15.01- \$20.00	\$20.01- \$25.00	\$25.01- \$30.00	\$30.01- \$50.00	\$50.01 & over
Management	0.0%	0.3%	1.0%	1.7%	21.7%	75.2%
Business, financial, and legal operations	0.0%	11.2%	11.8%	15.4%	42.6%	18.9%
Computer, math, architect, and engineer	0.0%	1.0%	2.0%	6.2%	47.2%	43.6%
Life, physical, and social science	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Community and social services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Education, training, and library	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Healthcare practitioners and support	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Protective services and maintenance	0.0%	5.7%	28.6%	31.4%	34.3%	0.0%
Sales and service	0.0%	1.8%	23.2%	16.1%	33.9%	25.0%
Office and administrative support	0.9%	12.1%	17.2%	20.9%	38.1%	10.7%
Construction and extraction	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Installation, maintenance, and repair	0.0%	9.7%	22.0%	24.2%	42.6%	1.6%
Production and non-construction trades	0.0%	13.2%	35.6%	28.3%	22.1%	0.8%
Transportation and material moving	0.0%	37.2%	46.2%	10.3%	6.4%	0.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Total</b>	<b>0.1%</b>	<b>8.8%</b>	<b>18.9%</b>	<b>18.2%</b>	<b>35.2%</b>	<b>18.8%</b>

## Aerospace preproduction expenditures B&O tax credit

Businesses engaged in aerospace product development are eligible for a B&O tax credit equal to 1.5% of qualified expenditures. Qualified expenditures include research, design, and engineering costs incurred in the development of aerospace products. Qualified expenditures exclude actual production-related costs. Commercial airplane and component manufacturers are eligible for the credit on expenditures incurred after December 1, 2003. Others are eligible for the credit on expenditures incurred after June 30, 2008. This credit expires July 1, 2040 (RCW 82.04.4461).

### Incentive amount by participant size

Employment size	Participants	Incentive claimed
Less than 50	28	\$538,206
50 to 250	12	764,067
More than 250	7	47,022,329
<b>Total</b>	<b>47</b>	<b>\$48,324,602</b>

### Annual employment data for calendar year 2022

#### Percent of employees based on quarters worked

Employment size	WA employees	Employees who worked all four quarters	Employees who worked all four quarters
Less than 50	313	62.9%	37.1%
50 to 250	1,383	64.6%	35.4%
More than 250	64,979	97.5%	2.5%
<b>Total</b>	<b>66,675</b>	<b>96.7%</b>	<b>3.3%</b>

#### Percent of wages based on quarters worked

Employment size	Total wages	Employees who worked all four quarters	Employees who worked all four quarters
Less than 50	\$25,964,265	84.2%	15.8%
50 to 250	116,129,171	79.2%	20.8%
More than 250	7,994,217,425	99.1%	0.9%
<b>Total</b>	<b>\$8,136,310,861</b>	<b>98.8%</b>	<b>1.2%</b>

## Aerospace preproduction expenditures B&O tax credit

### Annual employment data for employees employed on December 31, 2022

#### Percent of employees by job status

Employment size	WA employees	Full-time	Part-time	Temporary
Less than 50	275	86.2%	12.0%	1.8%
50 to 250	1,207	95.9%	2.4%	1.7%
More than 250	64,072	99.6%	0.2%	0.1%
<b>Total</b>	<b>65,554</b>	<b>99.5%</b>	<b>0.3%</b>	<b>0.2%</b>

#### Percent of wages by employment status

Employment size	WA employees	Full-time	Part-time	Temporary
Less than 50	\$24,601,624	94.3%	5.6%	0.1%
50 to 250	105,631,583	98.1%	1.5%	0.3%
More than 250	7,960,797,043	99.8%	0.1%	0.1%
<b>Total</b>	<b>\$8,091,030,250</b>	<b>99.8%</b>	<b>0.2%</b>	<b>0.1%</b>

#### Distribution of employees by occupation class

Occupational class	Number of employees	Percentage of employees
Management	6,837	10.4%
Business, financial, and legal operations	8,294	12.7%
Computer, math, architect, and engineer	17,434	26.6%
Life, physical, and social science	172	0.3%
Community and social services	5	0.01%
Education, training, and library	110	0.2%
Healthcare practitioners and support	35	0.1%
Protective services and maintenance	619	0.9%
Sales and service	204	0.3%
Office and administrative support	4,738	7.2%
Construction and extraction	344	0.5%
Installation, maintenance, and repair	5,271	8.0%
Production and non-construction trades	20,346	31.0%
Transportation and material moving	926	1.4%
Other	219	0.3%
<b>Total</b>	<b>65,554</b>	<b>100.0%</b>

## Aerospace preproduction expenditures B&O tax credit

### Percent of employees by employment status and occupation class

Occupational class	Full-time	Part-time	Temporary
Management	99.9%	0.1%	0.0%
Business, financial, and legal operations	99.7%	0.3%	0.0%
Computer, math, architect, and engineer	99.2%	0.8%	0.0%
Life, physical, and social science	99.4%	0.6%	0.0%
Community and social services	100.0%	0.0%	0.0%
Education, training, and library	98.2%	1.8%	0.0%
Healthcare practitioners and support	100.0%	0.0%	0.0%
Protective services and maintenance	100.0%	0.0%	0.0%
Sales and service	98.0%	2.0%	0.0%
Office and administrative support	99.0%	1.0%	0.0%
Construction and extraction	100.0%	0.0%	0.0%
Installation, maintenance, and repair	99.9%	0.1%	0.0%
Production and non-construction trades	99.6%	0.4%	0.0%
Transportation and material moving	100.0%	0.0%	0.0%
Other	95.9%	2.7%	1.4%
<b>Total</b>	<b>99.5%</b>	<b>0.4%</b>	<b>0.1%</b>

### Percent distribution of employees by occupation class and hourly wage range

Occupational class	Up to \$15.00	\$15.01-\$20.00	\$20.01-\$25.00	\$25.01-\$30.00	\$30.01-\$50.00	\$50.01 & over
Management	0.0%	0.0%	0.6%	0.9%	5.9%	92.5%
Business, financial, and legal operations	0.0%	0.3%	0.5%	0.7%	36.2%	62.3%
Computer, math, architect, and engineer	0.0%	0.0%	0.2%	0.7%	26.5%	72.6%
Life, physical, and social science	0.0%	0.0%	1.2%	0.0%	39.5%	59.3%
Community and social services	0.0%	0.0%	0.0%	0.0%	20.0%	80.0%
Education, training, and library	0.0%	0.0%	0.0%	0.0%	23.6%	76.4%
Healthcare practitioners and support	0.0%	0.0%	0.0%	14.3%	42.9%	42.9%
Protective services and maintenance	0.2%	29.2%	24.7%	7.1%	24.4%	14.4%
Sales and service	0.0%	0.0%	5.9%	4.9%	25.0%	64.2%
Office and administrative support	0.0%	6.6%	12.5%	10.4%	59.3%	11.1%
Construction and extraction	0.0%	2.6%	3.2%	3.8%	90.4%	0.0%
Installation, maintenance, and repair	0.0%	2.3%	6.6%	6.4%	83.1%	1.7%
Production and non-construction trades	0.0%	6.0%	16.3%	15.1%	61.4%	1.2%
Transportation and material moving	0.0%	4.3%	6.8%	8.1%	66.8%	13.9%
Other	0.0%	0.0%	1.4%	2.7%	26.0%	69.9%
<b>Total</b>	<b>0.0%</b>	<b>2.9%</b>	<b>7.0%</b>	<b>6.5%</b>	<b>44.3%</b>	<b>39.2%</b>

## Aerospace product development reduced B&O tax rate

Businesses developing aerospace products for others pay a preferential B&O tax rate of 0.9%, rather than the general services rate of 1.5%. The preferential rate expires on July 1, 2040 (RCW 82.04.290).

### Incentive amount by participant size

Employment size	Participants	Incentive claimed
Less than 50	95	\$869,508
50 or more	16	1,606,983
<b>Total</b>	<b>111</b>	<b>\$2,476,491</b>

### Annual employment data for calendar year 2022

#### Percent of employees based on quarters worked

Employment size	WA employees	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	581	54.6%	45.4%
50 or more	3,799	62.2%	37.8%
<b>Total</b>	<b>4,380</b>	<b>61.2%</b>	<b>38.8%</b>

#### Percent of wages based on quarters worked

Employment size	Total wages	Employees who worked all four quarter	Employees who worked less than four quarters
Less than 50	\$46,625,314	78.8%	21.2%
50 or more	330,185,654	74.3%	25.7%
<b>Total</b>	<b>\$376,810,968</b>	<b>74.8%%</b>	<b>25.2%</b>

### Annual employment data for employees employed on December 31, 2022

#### Percent of employees by job status

Employment size	WA employees	Full-time	Part-time	Temporary
Less than 50	480	87.1%	11.9%	1.0%
50 or more	3,052	94.5%	2.3%	3.1%
<b>Total</b>	<b>3,532</b>	<b>93.5%</b>	<b>3.6%</b>	<b>2.9%</b>

#### Percent of wages by employment status

Employment size	Total wages	Full-time	Part-time	Temporary
Less than 50	\$43,227,342	94.8%	5.2%	0.1%
50 or more	284,104,966	97.0%	1.2%	1.7%
<b>Total</b>	<b>\$327,332,308</b>	<b>96.7%</b>	<b>1.8%</b>	<b>1.5%</b>

## Aerospace product development reduced B&O tax rate

### Distribution of employees by occupation class

Occupational class	Number of employees	Percentage of employees
Management	295	8.4%
Business, financial, and legal operations	177	5.0%
Computer, math, architect, and engineer	1,432	40.5%
Life, physical, and social science	0	0.0%
Community and social services	0	0.0%
Education, training, and library	0	0.0%
Healthcare practitioners and support	0	0.0%
Protective services and maintenance	30	0.8%
Sales and service	137	3.9%
Office and administrative support	243	6.9%
Construction and extraction	0	0.0%
Installation, maintenance, and repair	40	1.1%
Production and non-construction trades	1,082	30.6%
Transportation and material moving	15	0.4%
Other	81	2.3%
<b>Total</b>	<b>3,532</b>	<b>100.0%</b>

### Percent of employees by employment status and occupation class

Occupational class	Full-time	Part-time	Temporary
Management	99.0%	1.0%	0.0%
Business, financial, and legal operations	96.0%	3.4%	0.6%
Computer, math, architect, and engineer	93.6%	6.0%	0.3%
Life, physical, and social science	0.0%	0.0%	0.0%
Community and social services	0.0%	0.0%	0.0%
Education, training, and library	0.0%	0.0%	0.0%
Healthcare practitioners and support	0.0%	0.0%	0.0%
Protective services and maintenance	100.0%	0.0%	0.0%
Sales and service	98.5%	1.5%	0.0%
Office and administrative support	91.8%	8.2%	0.0%
Construction and extraction	0.0%	0.0%	0.0%
Installation, maintenance, and repair	100.0%	0.0%	0.0%
Production and non-construction trades	93.3%	6.5%	0.2%
Transportation and material moving	93.3%	6.7%	0.0%
Other	90.1%	6.2%	3.7%
<b>Total</b>	<b>94.2%</b>	<b>5.5%</b>	<b>0.3%</b>

## Aerospace product development reduced B&O tax rate

### Percent distribution of employees by occupation class and hourly wage range

Occupational class	Up to \$15.00	\$15.01- \$20.00	\$20.01- \$25.00	\$25.01- \$30.00	\$30.01- \$50.00	\$50.01 & over
Management	0.0%	0.0%	0.3%	0.0%	5.8%	93.9%
Business, financial, and legal operations	0.0%	0.6%	3.4%	5.1%	37.9%	53.1%
Computer, math, architect, and engineer	0.0%	0.3%	1.1%	1.5%	27.2%	69.8%
Life, physical, and social science	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Community and social services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Education, training, and library	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Healthcare practitioners and support	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Protective services and maintenance	0.0%	3.3%	0.0%	20.0%	56.7%	20.0%
Sales and service	0.0%	0.0%	0.0%	7.3%	40.1%	52.6%
Office and administrative support	0.4%	6.2%	8.2%	19.8%	49.8%	15.6%
Construction and extraction	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Installation, maintenance, and repair	0.0%	0.0%	5.0%	20.0%	55.0%	20.0%
Production and non-construction trades	0.2%	8.7%	28.8%	27.0%	31.4%	3.9%
Transportation and material moving	0.0%	33.3%	60.0%	6.7%	0.0%	0.0%
Other	0.0%	0.0%	2.5%	0.0%	19.8%	77.8%
<b>Total</b>	<b>0.1%</b>	<b>3.4%</b>	<b>10.4%</b>	<b>11.2%</b>	<b>29.6%</b>	<b>45.3%</b>

## Aerospace property and leasehold excise taxes B&O tax credit

Manufacturers of commercial airplanes or commercial airplane components qualify for a B&O tax credit for state and local property taxes paid on land and buildings used exclusively to manufacture commercial airplanes or components and constructed after December 1, 2003. The credit is also available for leasehold excise taxes paid on land and buildings used exclusively for the same purposes and constructed after January 1, 2006.

Manufacturers of tooling specifically designed for use in manufacturing commercial airplanes, persons providing aerospace product development, and persons providing aerospace services qualify for a B&O tax credit for state and local property or leasehold excise taxes paid on land and buildings constructed after June 30, 2008. These credits expire July 1, 2040 (RCW 82.04.4463).

### Incentive amount by participant size

Employment size	Participants	Incentive claimed
Less than 50	8	\$236,179
50 to 250	9	457,736
More than 250	8	35,706,540
<b>Total</b>	<b>25</b>	<b>\$36,400,455</b>

### Annual employment data for calendar year 2022

#### Percent of employees based on quarters worked

Employment size	WA employees	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	295	70.2%	29.8%
50 to 250	1,370	60.7%	39.3%
More than 250	64,177	98.2%	1.8%
<b>Total</b>	<b>65,842</b>	<b>97.3%</b>	<b>2.7%</b>

#### Percent of wages based on quarters worked

Employment size	Total wages	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	\$18,084,403	89.3%	10.7%
50 to 250	78,733,843	81.5%	18.5%
More than 250	7,922,383,314	99.4%	0.6%
<b>Total</b>	<b>\$8,019,201,560</b>	<b>99.2%</b>	<b>0.8%</b>

## Aerospace property and leasehold excise taxes B&O tax credit

### Annual employment data for employees employed on December 31, 2022

#### Percent of employees by job status

Employment size	WA employees	Full-time	Part-time	Temporary
Less than 50	244	96.7%	3.3%	0.0%
50 to 250	1,105	97.6%	2.4%	0.1%
More than 250	63,569	99.8%	0.2%	0.0%
<b>Total</b>	<b>64,918</b>	<b>99.7%</b>	<b>0.3%</b>	<b>0.0%</b>

#### Percent of wages by employment status

Employment size	Total wages	Full-time	Part-time	Temporary
Less than 50	\$17,026,309	98.6%	1.4%	0.0%
50 to 250	71,661,175	99.0%	1.0%	0.0%
More than 250	7,868,480,192	99.9%	0.1%	0.0%
<b>Total</b>	<b>\$7,957,167,676</b>	<b>99.9%</b>	<b>0.1%</b>	<b>0.0%</b>

#### Distribution of employees by occupation class

Occupational class	Number of employees	Percentage of employees
Management	6,736	10.4%
Business, financial, and legal operations	8,244	12.7%
Computer, math, architect, and engineer	16,768	25.8%
Life, physical, and social science	177	0.3%
Community and social services	5	0.01%
Education, training, and library	112	0.2%
Healthcare practitioners and support	35	0.1%
Protective services and maintenance	607	0.9%
Sales and service	171	0.3%
Office and administrative support	4,737	7.3%
Construction and extraction	354	0.5%
Installation, maintenance, and repair	5,062	7.8%
Production and non-construction trades	20,868	32.1%
Transportation and material moving	904	1.4%
Other	138	0.2%
<b>Total</b>	<b>64,918</b>	<b>100.0%</b>

## Aerospace property and leasehold excise taxes B&O tax credit

### Percent of employees by employment status and occupation class

Occupational class	Full-time	Part-time	Temporary
Management	99.9%	0.1%	0.0%
Business, financial, and legal operations	99.8%	0.2%	0.0%
Computer, math, architect, and engineer	99.4%	0.6%	0.0%
Life, physical, and social science	99.4%	0.6%	0.0%
Community and social services	100.0%	0.0%	0.0%
Education, training, and library	98.2%	1.8%	0.0%
Healthcare practitioners and support	100.0%	0.0%	0.0%
Protective services and maintenance	100.0%	0.0%	0.0%
Sales and service	99.4%	0.6%	0.0%
Office and administrative support	99.2%	0.8%	0.0%
Construction and extraction	100.0%	0.0%	0.0%
Installation, maintenance, and repair	100.0%	0.0%	0.0%
Production and non-construction trades	99.9%	0.1%	0.0%
Transportation and material moving	100.0%	0.0%	0.0%
Other	99.3%	0.7%	0.0%
<b>Total</b>	<b>99.7%</b>	<b>0.3%</b>	<b>0.0%</b>

### Percent distribution of employees by occupation class and hourly wage range

Occupational class	Up to \$15.00	\$15.01-\$20.00	\$20.01-\$25.00	\$25.01-\$30.00	\$30.01-\$50.00	\$50.01 & over
Management	0.0%	0.0%	0.7%	1.0%	6.2%	92.1%
Business, financial, and legal operations	0.0%	0.3%	0.5%	0.8%	36.3%	62.1%
Computer, math, architect, and engineer	0.0%	0.0%	0.2%	0.7%	27.3%	71.8%
Life, physical, and social science	0.0%	0.0%	1.1%	0.0%	40.1%	58.8%
Community and social services	0.0%	0.0%	0.0%	0.0%	20.0%	80.0%
Education, training, and library	0.0%	0.0%	0.0%	0.9%	24.1%	75.0%
Healthcare practitioners and support	0.0%	0.0%	0.0%	14.3%	42.9%	42.9%
Protective services and maintenance	0.2%	30.1%	26.2%	6.4%	23.4%	13.7%
Sales and service	0.0%	0.0%	9.4%	10.5%	28.1%	52.0%
Office and administrative support	0.0%	6.5%	12.8%	10.5%	59.4%	10.9%
Construction and extraction	0.0%	4.2%	4.0%	4.0%	87.9%	0.0%
Installation, maintenance, and repair	0.0%	2.0%	5.0%	4.8%	86.4%	1.8%
Production and non-construction trades	0.0%	6.3%	15.2%	15.8%	61.6%	1.2%
Transportation and material moving	0.0%	2.2%	4.2%	10.5%	68.4%	14.7%
Other	0.0%	0.0%	0.7%	4.3%	29.7%	65.2%
<b>Total</b>	<b>0.0%</b>	<b>3.0%</b>	<b>6.8%</b>	<b>6.9%</b>	<b>45.15%</b>	<b>38.2%</b>

## Chapter 2 - Agriculture industry

Seven agriculture industry incentives require a participant to submit an annual tax performance report. This chapter shows the cumulative results for each incentive with three or more participants. The executive summary lists incentives not reported or containing confidential taxpayer information.

### Agricultural sales and use tax deferrals

Participants who process fresh fruit and vegetables, operate cold storage warehouses for storing such products, or manufacture dairy products are eligible for a deferral and waiver of sales and use taxes on investment projects. To avoid disclosure of confidential taxpayer information, statistics for these three programs have been combined and are reported cumulatively below. The deferral applies to construction or expansion of eligible facilities or acquisition of new equipment. The deferral becomes a waiver of the tax if the business maintains qualified business activities for eight years. Participants submitted applications for these deferrals prior to July 1, 2012 (RCW 82.74).

#### Incentive amount by participant size

Employment size	Participants	Incentive claimed
Less than 5,000	4	\$13,663,610
<b>Total</b>	<b>4</b>	<b>\$13,663,610</b>

#### Annual employment data for calendar year 2022

##### Percent of employees based on quarters worked

Employment size	WA employees	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 5,000	6,194	67.7%	32.3%
<b>Total</b>	<b>6,194</b>	<b>67.7%</b>	<b>32.3%</b>

##### Percent of wages based on quarters worked

Employment size	Total wages	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 5,000	\$430,832,012	89.5%	10.5%
<b>Total</b>	<b>\$430,832,012</b>	<b>89.5%</b>	<b>10.5%</b>

#### Annual employment data for employees employed on December 31, 2022

##### Percent of employees by job status

Employment size	WA employees	Full-time	Part-time	Temporary
Less than 5,000	6,038	94.6%	5.4%	0.0%
<b>Total</b>	<b>6,038</b>	<b>94.6%</b>	<b>5.4%</b>	<b>0.0%</b>

##### Percent of wages by employment status

Employment size	Total wages	Full-time	Part-time	Temporary
Less than 5,000	\$340,563,518	97.3%	2.7%	0.0%
<b>Total</b>	<b>\$340,563,518</b>	<b>97.3%</b>	<b>2.7%</b>	<b>0.0%</b>

## Dairy product manufacturers B&O tax deduction

Manufacturers and wholesalers of dairy products and by-products are exempt from the manufacturing and wholesaling B&O tax rate of 0.484%. This exemption expires July 1, 2035. At that time, income from the manufacturing of these items becomes taxable under the preferential B&O tax rate of 0.138% (RCW 82.04.4268).

### Incentive amount by participant size

Employment size	Participants	Incentive claimed
Less than 50	12	\$148,442
50 or more	11	7,121,591
<b>Total</b>	<b>23</b>	<b>\$7,270,033</b>

## Annual employment data for calendar year 2022

### Percent of employees based on quarters worked

Employment size	WA employees	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	219	39.3%	60.7%
50 or more	2,749	59.4%	40.6%
<b>Total</b>	<b>2,968</b>	<b>57.9%</b>	<b>42.1%</b>

### Percent of wages based on quarters worked

Employment size	Total wages	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	\$5,588,971	77.2%	22.8%
50 or more	156,453,655	81.5%	18.5%
<b>Total</b>	<b>\$162,042,626</b>	<b>81.4%</b>	<b>18.6%</b>

## Annual employment data for employees employed on December 31, 2022

### Percent of employees by job status

Employment size	WA employees	Full-time	Part-time	Temporary
Less than 50	172	46.5%	48.3%	5.2%
50 or more	2,660	90.0%	9.4%	0.6%
<b>Total</b>	<b>2,832</b>	<b>87.4%</b>	<b>11.8%</b>	<b>0.9%</b>

### Percent of wages by employment status

Employment size	Total wages	Full-time	Part-time	Temporary
Less than 50	\$4,710,336	84.7%	14.3%	1.1%
50 or more	153,743,496	96.2%	3.7%	0.1%
<b>Total</b>	<b>\$158,453,832</b>	<b>95.9%</b>	<b>4.0%</b>	<b>0.1%</b>

## Fruit and vegetable processors B&O tax exemption

Manufacturers and wholesalers (selling for interstate transport) of canned, preserved, dehydrated, or frozen fruit or vegetable products are exempt from the manufacturing and wholesaling B&O tax rate of 0.484%. This exemption expires July 1, 2035. At that time, income from the manufacturing of these items becomes taxable under the preferential B&O tax rate classification of 0.138% (RCW 82.04.4266).

### Incentive amount by participant size

Employment size	Participants	Incentive claimed
Less than 50	185	\$1,534,899
50 to 250	38	3,195,729
More than 250	18	15,590,269
<b>Total</b>	<b>241</b>	<b>\$20,320,897</b>

### Annual employment data for calendar year 2022

#### Percent of employees based on quarters worked

Employment size	WA employees	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	3,244	36.7%	63.3%
50 to 250	7,237	33.5%	66.5%
More than 250	18,302	48.1%	51.9%
<b>Total</b>	<b>28,783</b>	<b>43.2%</b>	<b>56.8%</b>

#### Percent of wages based on quarters worked

Employment size	Total wages	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	\$71,733,171	76.2%	23.8%
50 to 250	162,361,412	74.9%	25.1%
More than 250	\$717,538,621	81.8%	18.2%
<b>Total</b>	<b>\$951,633,204</b>	<b>80.2%</b>	<b>19.8%</b>

## Fruit and vegetable processors B&O tax exemption

### Annual employment data for employees employed on December 31, 2022

#### Percent of employees by job status

Employment size	WA employees	Full-time	Part-time	Temporary
Less than 50	1,986	38.7%	52.4%	8.9%
50 to 250	3,820	60.1%	26.4%	13.5%
More than 250	13,638	80.8%	14.2%	5.0%
<b>Total</b>	<b>19,444</b>	<b>72.5%</b>	<b>20.5%</b>	<b>7.1%</b>

#### Percent of wages by employment status

Employment size	Total wages	Full-time	Part-time	Temporary
Less than 50	\$59,031,892	78.8%	18.7%	2.5%
50 to 250	126,588,227	89.1%	8.4%	2.4%
More than 250	628,490,871	93.5%	5.0%	1.5%
<b>Total</b>	<b>\$814,110,990</b>	<b>91.8%</b>	<b>6.5%</b>	<b>1.7%</b>

## Seafood processors B&O tax exemption

Manufacturers and wholesalers of seafood products that remain in a raw, raw frozen, or raw salted state at the completion of the manufacturing process are exempt from the manufacturing and wholesaling B&O tax of 0.484%. This exemption expires July 1, 2035. At that time, income from the manufacturing and wholesaling of these items becomes taxable under the preferential B&O tax rate of 0.138% (RCW 82.04.4269).

### Incentive amount by participant size

Employment size	Participants	Incentive claimed
Less than 50	17	\$2,965,227
50 or more	10	1,782,914
<b>Total</b>	<b>27</b>	<b>\$4,748,141</b>

## Annual employment data for calendar year 2022

### Percent of employees based on quarters worked

Employment size	WA employees	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	373	39.9%	60.1%
50 or more	4,323	64.6%	35.4%
<b>Total</b>	<b>4,696</b>	<b>62.6%</b>	<b>37.4%</b>

### Percent of wages based on quarters worked

Employment size	Total wages	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	\$18,279,891	83.4%	16.6%
50 or more	203,794,809	92.9%	7.1%
<b>Total</b>	<b>\$222,074,700</b>	<b>92.1%</b>	<b>7.9%</b>

## Annual employment data for employees employed on December 31, 2022

### Percent of employees by job status

Employment size	WA employees	Full-time	Part-time	Temporary
Less than 50	224	78.1%	16.1%	5.8%
50 or more	3,358	86.5%	3.4%	10.1%
<b>Total</b>	<b>3,582</b>	<b>86.0%</b>	<b>4.2%</b>	<b>9.8%</b>

### Percent of wages by employment status

Employment size	Total wages	Full-time	Part-time	Temporary
Less than 50	\$16,350,881	95.9%	3.5%	0.5%
50 or more	197,166,688	96.5%	0.7%	2.8%
<b>Total</b>	<b>\$213,517,569</b>	<b>96.4%</b>	<b>1.0%</b>	<b>2.6%</b>

## Chapter 3 – Employer credit programs

There are three employer credit programs requiring a participant to submit an annual tax performance report. This chapter shows the cumulative results for each incentive with three or more participants. The executive summary lists incentives not reported or containing confidential taxpayer information.

### Veteran employer B&O tax credit

Businesses that employed a previously unemployed veteran in a permanent full-time position in Washington for at least two consecutive calendar quarters on or after October 1, 2016, and before June 30, 2022, received a B&O tax credit. The credit equaled 20% of the wages and benefits the business paid to the qualified employee. The credit could not exceed \$1,500 per qualified employee. Businesses could use the credit against B&O or public utility taxes, but not both. Statewide, the total credit could not exceed \$500,000 per fiscal year. Businesses received credits on a first-in-time basis and could earn credits through June 30, 2022. Businesses must use the credit by June 30, 2023 (RCW 82.04.4498).

#### Incentive amount by participant size

Employment size	Participants	Incentive claimed
Less than 10	5	\$3,007
10 or more	5	13,623
<b>Total</b>	<b>10</b>	<b>\$16,630</b>

#### Annual employment data for calendar year 2022

##### Percent of employees based on quarters worked

Employment size	WA Employees	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 10	34	52.9%	47.1%
10 or more	860	31.0%	69.0%
<b>Total</b>	<b>894</b>	<b>31.9%</b>	<b>68.1%</b>

##### Percent of wages based on quarters worked

Employment size	Total wages	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 10	\$914,459	81.3%	18.7%
10 or more	32,979,881	49.3%	50.7%
<b>Total</b>	<b>\$33,894,340</b>	<b>50.2%</b>	<b>49.8%</b>

## Veteran employer B&O tax credit

### Annual employment data for employees employed on December 31, 2022

#### Percent of employees by job status

Employment size	WA employees	Full-time	Part-time	Temporary
Less than 10	29	75.9%	24.1%	0.0%
10 or more	433	50.1%	49.9%	0.0%
<b>Total</b>	<b>462</b>	<b>51.7%</b>	<b>48.3%</b>	<b>0.0%</b>

#### Percent of wages by employment status

Employment size	Total wages	Full-time	Part-time	Temporary
Less than 10	\$842,461	86.6%	13.4%	0.0%
10 or more	19,578,609	70.0%	30.0%	0.0%
<b>Total</b>	<b>\$20,421,070</b>	<b>70.7%</b>	<b>29.3%</b>	<b>0.0%</b>

#### Distribution of employees by occupation class

Occupational class	Number of employees	Percentage of employees
Management	82	17.7%
Business, financial, and legal operations	25	5.4%
Computer, math, architect, and engineer	22	4.8%
Life, physical, and social science	0	0.0%
Community and social services	0	0.0%
Education, training, and library	0	0.0%
Healthcare practitioners and support	1	0.2%
Protective services and maintenance	0	0.0%
Sales and service	269	58.2%
Office and administrative support	44	9.5%
Construction and extraction	9	1.9%
Installation, maintenance, and repair	8	1.7%
Production and non-construction trades	2	0.4%
Transportation and material moving	0	0.0%
Other	0	0.0%
<b>Total</b>	<b>462</b>	<b>100.0%</b>

## Veteran employer B&O tax credit

### Percent of employees by employment status and occupation class

Occupational class	Full-time	Part-time	Temporary
Management	58.5%	41.5%	0.0%
Business, financial, and legal operations	56.0%	44.0%	0.0%
Computer, math, architect, and engineer	100.0%	0.0%	0.0%
Life, physical, and social science	0.0%	0.0%	0.0%
Community and social services	0.0%	0.0%	0.0%
Education, training, and library	0.0%	0.0%	0.0%
Healthcare practitioners and support	100.0%	0.0%	0.0%
Protective services and maintenance	0.0%	0.0%	0.0%
Sales and service	50.9%	49.1%	0.0%
Office and administrative support	4.5%	95.5%	0.0%
Construction and extraction	100.0%	0.0%	0.0%
Installation, maintenance, and repair	87.5%	12.5%	0.0%
Production and non-construction trades	100.0%	0.0%	0.0%
Transportation and material moving	0.0%	0.0%	0.0%
Other	0.0%	0.0%	0.0%
<b>Total</b>	<b>52.4%</b>	<b>47.6%</b>	<b>0.0%</b>

### Percent distribution of employees by occupation class and hourly wage range

Occupational class	Up to \$15.00	\$15.01-\$20.00	\$20.01-\$25.00	\$25.01-\$30.00	\$30.01-\$50.00	\$50.01 & over
Management	1.2%	0.0%	4.9%	12.2%	64.6%	17.1%
Business, financial, and legal operations	0.0%	0.0%	0.0%	8.0%	32.0%	60.0%
Computer, math, architect, and engineer	0.0%	0.0%	0.0%	18.2%	31.8%	50.0%
Life, physical, and social science	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Community and social services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Education, training, and library	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Healthcare practitioners and support	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%
Protective services and maintenance	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Sales and service	2.6%	19.0%	28.3%	17.8%	24.2%	8.2%
Office and administrative support	0.0%	0.0%	0.0%	2.3%	97.7%	0.0%
Construction and extraction	0.0%	33.3%	22.2%	33.3%	11.1%	0.0%
Installation, maintenance, and repair	0.0%	25.0%	37.5%	0.0%	37.5%	0.0%
Production and non-construction trades	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
Transportation and material moving	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Total</b>	<b>1.7%</b>	<b>12.6%</b>	<b>18.4%</b>	<b>14.7%</b>	<b>39.2%</b>	<b>13.4%</b>

## Chapter 4 – General manufacturing industry

There are four general manufacturing industry incentives requiring a participant to submit an annual tax performance report. This chapter shows the cumulative results for each incentive with three or more participants. The executive summary lists incentives not reported or containing confidential taxpayer information.

### High unemployment county sales and use tax deferral

Manufacturers investing in qualifying counties are eligible for a deferral of retail sales and use tax on charges for the construction, expansion, or renovation of facilities and purchases of eligible machinery and equipment for projects located in a county with high unemployment or in a Community Empowerment Zone (CEZ). The deferral becomes a waiver of the tax if the business maintains qualified business activities for eight years. Participants submitted applications for this deferral prior to July 1, 2020 (RCW 82.60).

#### Incentive amount by participant size

Employment size	Participants	Incentive claimed
Less than 50	27	\$7,720,145
50 to 250	22	9,280,257
More than 250	12	13,730,541
<b>Total</b>	<b>61</b>	<b>\$30,730,943</b>

#### Annual employment data for calendar year 2022

##### Percent of employees based on quarters worked

Employment size	WA Employees	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	1,006	50.4%	49.6%
50 to 250	3,540	60.6%	39.4%
More than 250	10,501	64.0%	36.0%
<b>Total</b>	<b>15,047</b>	<b>62.3%</b>	<b>37.7%</b>

##### Percent of wages based on quarters worked%

Employment size	Total wages	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	\$40,385,968	85.3%	14.7%
50 to 250	179,282,281	83.7%	16.3%
More than 250	601,796,063	86.0%	14.0%
<b>Total</b>	<b>\$821,464,312</b>	<b>85.4%</b>	<b>14.6%</b>

## High unemployment county sales and use tax deferral

### Annual employment data for employees employed on December 31, 2022

#### Percent of employees by job status

Employment size	WA employees	Full-time	Part-time	Temporary
Less than 50	713	79.4%	18.0%	2.7%
50 to 250	2,825	97.4%	2.5%	0.1%
More than 250	9,390	92.3%	7.0%	0.7%
<b>Total</b>	<b>12,928</b>	<b>92.7%</b>	<b>6.6%</b>	<b>0.7%</b>

#### Percent of wages by employment status

Employment size	Total wages	Full-time	Part-time	Temporary
Less than 50	\$36,582,858	94.1%	5.6%	0.3%
50 to 250	165,038,387	99.3%	0.7%	0.0%
More than 250	579,204,152	97.8%	1.7%	0.5%
<b>Total</b>	<b>\$780,825,397</b>	<b>98.0%</b>	<b>1.7%</b>	<b>0.3%</b>

#### Distribution of employees by occupation class

Occupational class	Number of employees	Percentage of employees
Management	994	7.7%
Business, financial, and legal operations	409	3.2%
Computer, math, architect, and engineer	772	6.0%
Life, physical, and social science	28	0.2%
Community and social services	1	0.0001%
Education, training, and library	12	0.1%
Healthcare practitioners and support	1	0.0001%
Protective services and maintenance	143	1.1%
Sales and service	467	3.6%
Office and administrative support	944	7.3%
Construction and extraction	39	0.3%
Installation, maintenance, and repair	758	5.9%
Production and non-construction trades	7,417	57.4%
Transportation and material moving	687	5.3%
Other	256	2.0%
<b>Total</b>	<b>12,928</b>	<b>100.0%</b>

## High unemployment county sales and use tax deferral

### Percent of employees by employment status and occupation class

Occupational class	Full-time	Part-time	Temporary
Management	98.9%	1.1%	0.0%
Business, financial, and legal operations	99.3%	0.7%	0.0%
Computer, math, architect, and engineer	98.6%	1.3%	0.1%
Life, physical, and social science	100.0%	0.0%	0.0%
Community and social services	100.0%	0.0%	0.0%
Education, training, and library	100.0%	0.0%	0.0%
Healthcare practitioners and support	100.0%	0.0%	0.0%
Protective services and maintenance	72.7%	27.3%	0.0%
Sales and service	79.7%	20.1%	0.2%
Office and administrative support	96.7%	3.3%	0.0%
Construction and extraction	100.0%	0.0%	0.0%
Installation, maintenance, and repair	99.6%	0.4%	0.0%
Production and non-construction trades	92.3%	7.5%	0.2%
Transportation and material moving	85.2%	14.8%	0.0%
Other	79.3%	20.7%	0.0%
<b>Total</b>	<b>92.9%</b>	<b>7.0%</b>	<b>0.1%</b>

### Percent distribution of employees by occupation class and hourly wage range

Occupational class	Up to \$15.00	\$15.01-\$20.00	\$20.01-\$25.00	\$25.01-\$30.00	\$30.01-\$50.00	\$50.01 & over
Management	0.4%	0.8%	2.0%	9.0%	23.8%	64.0%
Business, financial, and legal operations	1.0%	4.9%	16.6%	19.6%	35.5%	22.5%
Computer, math, architect, and engineer	0.4%	0.4%	5.1%	10.9%	50.4%	32.9%
Life, physical, and social science	0.0%	25.0%	14.3%	21.4%	25.0%	14.3%
Community and social services	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%
Education, training, and library	16.7%	16.7%	33.3%	25.0%	8.3%	0.0%
Healthcare practitioners and support	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Protective services and maintenance	4.2%	59.4%	18.9%	7.0%	10.5%	0.0%
Sales and service	4.1%	28.7%	10.7%	9.6%	34.7%	12.2%
Office and administrative support	0.2%	25.8%	25.5%	17.6%	27.3%	3.5%
Construction and extraction	0.0%	0.0%	7.7%	15.4%	56.4%	20.5%
Installation, maintenance, and repair	0.7%	6.3%	17.3%	21.5%	50.5%	3.7%
Production and non-construction trades	3.5%	35.4%	31.3%	12.4%	16.1%	1.4%
Transportation and material moving	4.2%	40.5%	18.2%	11.8%	24.6%	0.7%
Other	16.4%	49.2%	7.0%	7.8%	14.8%	4.7%
<b>Total</b>	<b>2.9%</b>	<b>27.7%</b>	<b>23.6%</b>	<b>12.9%</b>	<b>23.3%</b>	<b>9.5%</b>

## Manufacturers sales and use tax deferral

The “Invest in Washington” pilot program creates a sales and use tax deferral for two investment projects per calendar year. The deferral applies to sales and use taxes on up to \$10 million in charges for the construction, expansion, or renovation of facilities and purchases of eligible machinery and equipment. One project must be in eastern Washington and one project must be in western Washington. Projects approved for a high unemployment county sales and use tax deferral (RCW 82.60) cannot receive this deferral, and projects cannot receive multiple pilot program deferrals. This program expires January 1, 2026 (RCW 82.85).

### Incentive amount by participant size

Employment size	Participants	Incentive claimed
Less than 600	5	\$1,991,209
<b>Total</b>	<b>5</b>	<b>\$1,991,209</b>

### Annual employment data for calendar year 2022

#### Percent of employees based on quarters worked

Employment size	WA Employees	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 600	407	52.8%	47.2%
<b>Total</b>	<b>407</b>	<b>52.8%</b>	<b>47.2%</b>

#### Percent of wages based on quarters worked

Employment size	Total wages	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 600	\$21,330,718	75.1%	24.9%
<b>Total</b>	<b>\$21,330,718</b>	<b>75.1%</b>	<b>24.9%</b>

### Annual employment data for employees employed on December 31, 2022

#### Percent of employees by job status

Employment size	WA employees	Full-time	Part-time	Temporary
Less than 600	278	86.3%	13.7%	0.0%
<b>Total</b>	<b>278</b>	<b>86.3%</b>	<b>13.7%</b>	<b>0.0%</b>

#### Percent of wages by employment status

Employment size	Total wages	Full-time	Part-time	Temporary
Less than 600	\$17,535,765	94.1%	5.9%	0.0%
<b>Total</b>	<b>\$17,535,765</b>	<b>94.1%</b>	<b>5.9%</b>	<b>0.0%</b>

## Manufacturers sales and use tax deferral

### Distribution of employees by occupation class

Occupational class	Number of employees	Percentage of employees
Management	17	6.1%
Business, financial, and legal operations	9	3.2%
Computer, math, architect, and engineer	3	1.1%
Life, physical, and social science	0	0.0%
Community and social services	0	0.0%
Education, training, and library	0	0.0%
Healthcare practitioners and support	0	0.0%
Protective services and maintenance	0	0.0%
Sales and service	30	10.8%
Office and administrative support	10	3.6%
Construction and extraction	0	0.0%
Installation, maintenance, and repair	66	23.7%
Production and non-construction trades	94	33.8%
Transportation and material moving	17	6.1%
Other	32	11.5%
<b>Total</b>	<b>278</b>	<b>100.0%</b>

### Percent of employees by employment status and occupation class

Occupational class	Full-time	Part-time	Temporary
Management	100.0%	0.0%	0.0%
Business, financial, and legal operations	77.8%	22.2%	0.0%
Computer, math, architect, and engineer	100.0%	0.0%	0.0%
Life, physical, and social science	0.0%	0.0%	0.0%
Community and social services	0.0%	0.0%	0.0%
Education, training, and library	0.0%	0.0%	0.0%
Healthcare practitioners and support	0.0%	0.0%	0.0%
Protective services and maintenance	0.0%	0.0%	0.0%
Sales and service	90.0%	10.0%	0.0%
Office and administrative support	100.0%	0.0%	0.0%
Construction and extraction	0.0%	0.0%	0.0%
Installation, maintenance, and repair	93.9%	6.1%	0.0%
Production and non-construction trades	73.4%	26.6%	0.0%
Transportation and material moving	76.5%	23.5%	0.0%
Other	100.0%	0.0%	0.0%
<b>Total</b>	<b>86.3%</b>	<b>13.7%</b>	<b>0.0%</b>

## Manufacturers sales and use tax deferral

### Percent distribution of employees by occupation class and hourly wage range

Occupational class	Up to \$15.00	\$15.01- \$20.00	\$20.01- \$25.00	\$25.01- \$30.00	\$30.01- \$50.00	\$50.01 & over
Management	0.0%	0.0%	0.0%	0.0%	23.5%	76.5%
Business, financial, and legal operations	0.0%	0.0%	33.3%	0.0%	55.6%	11.1%
Computer, math, architect, and engineer	0.0%	0.0%	0.0%	0.0%	33.3%	66.7%
Life, physical, and social science	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Community and social services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Education, training, and library	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Healthcare practitioners and support	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Protective services and maintenance	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Sales and service	3.3%	23.3%	6.7%	10.0%	53.3%	3.3%
Office and administrative support	0.0%	20.0%	50.0%	10.0%	20.0%	0.0%
Construction and extraction	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Installation, maintenance, and repair	0.0%	16.7%	27.3%	43.9%	12.1%	0.0%
Production and non-construction trades	0.0%	8.5%	45.7%	22.3%	20.2%	3.2%
Transportation and material moving	0.0%	5.9%	23.5%	23.5%	47.1%	0.0%
Other	0.0%	0.0%	43.8%	9.4%	28.1%	18.8%
<b>Total</b>	<b>0.4%</b>	<b>10.4%</b>	<b>32.0%</b>	<b>21.9%</b>	<b>25.9%</b>	<b>9.4%</b>

## Chapter 5 - High technology industry

Four high technology industry incentives require a participant to submit an annual tax performance report. This chapter shows the cumulative results for each incentive.

### Biotechnology sales and use tax deferral

Biotechnology product and medical device manufacturers are eligible for a deferral of sales and use tax on charges for the construction, expansion, or renovation of facilities and purchases of eligible machinery and equipment. The deferral becomes a waiver of the tax if the business maintains qualified business activities for eight years. Participants submitted applications for this deferral prior to January 1, 2017 (RCW 82.75).

#### Incentive amount by participant size

Employment size	Participants	Incentive claimed
10 or more	4	\$4,392,702
<b>Total</b>	<b>4</b>	<b>\$4,392,702</b>

#### Annual employment data for calendar year 2022

##### Percent of employees based on quarters worked

Employment size	WA Employees	Employees who worked all four quarters	Employees who worked less than four quarters
10 or more	2,708	67.0%	33.0%
<b>Total</b>	<b>2,708</b>	<b>67.0%</b>	<b>33.0%</b>

##### Percent of wages based on quarters worked

Employment size	Total wages	Employees who worked all four quarters	Employees who worked less than four quarters
10 or more	\$253,080,234	81.9%	18.1%
<b>Total</b>	<b>\$253,080,234</b>	<b>81.9%</b>	<b>18.1%</b>

#### Annual employment data for employees employed on December 31, 2022

##### Percent of employees by job status

Employment size	WA employees	Full-time	Part-time	Temporary
10 or more	2,431	99.5%	0.4%	0.1%
<b>Total</b>	<b>2,431</b>	<b>99.5%</b>	<b>0.4%</b>	<b>0.1%</b>

##### Percent of wages by employment status

Employment size	Total wages	Full-time	Part-time	Temporary
10 or more	\$252,778,101	99.5%	0.5%	0.1%
<b>Total</b>	<b>\$252,778,101</b>	<b>99.5%</b>	<b>0.5%</b>	<b>0.1%</b>

## Data center sales and use tax exemption

A sales and use tax exemption on qualified purchases of eligible server equipment and eligible power infrastructure exists for data centers located in a rural county. The exemption includes charges for labor and services associated with installation of the equipment and power infrastructure. The sales and use tax exemption was expanded to allow the Department to issue up to 6 exemption certificates for refurbishment each calendar year. Data centers in non-rural counties qualify for the sales and use tax exemption beginning in 2022. No new exemptions certificates may be issued after July 1, 2036, and the exemptions provided expire July 1, 2048. (RCW 82.08.986, 82.12.986).

Note: The employee count represents the total employees in Washington for the participant and not the employees located at the data center.

### Incentive amount by participant size

Employment size	Participants	Incentive claimed
Less than 50	16	\$17,448,518
50 or more	6	79,553,824
<b>Total</b>	<b>22</b>	<b>\$97,002,342</b>

### Annual employment data for calendar year 2022

#### Percent of employees based on quarters worked

Employment size	WA employees	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	198	81.8%	18.2%
50 or more	108,220	70.5%	29.5%
<b>Total</b>	<b>108,418</b>	<b>70.5%</b>	<b>29.5%</b>

#### Percent of wages based on quarters worked

Employment size	Total wages	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	\$22,762,667	94.4%	5.6%
50 or more	13,030,416,061	86.2%	13.8%
<b>Total</b>	<b>\$13,053,178,728</b>	<b>86.2%</b>	<b>13.8%</b>

## Data center sales and use tax exemption

### Annual employment data for employees employed on December 31, 2022

#### Percent of employees by job status

Employment size	WA employees	Full-time	Part-time	Temporary
Less than 50	185	98.9%	1.1%	0.0%
50 or more	108,135	86.9%	7.7%	5.4%
<b>Total</b>	<b>108,320</b>	<b>86.9%</b>	<b>7.7%</b>	<b>5.4%</b>

#### Percent of wages by employment status

Employment size	Total wages	Full-time	Part-time	Temporary
Less than 50	\$22,165,353	99.8%	0.2%	0.0%
50 or more	13,027,612,758	97.5%	1.8%	0.7%
<b>Total</b>	<b>\$13,049,778,111</b>	<b>97.5%</b>	<b>1.8%</b>	<b>0.7%</b>

#### Distribution of employees by occupation class

Occupational class	Number of employees	Percentage of employees
Management	16,636	15.4%
Business, financial, and legal operations	11,801	10.9%
Computer, math, architect, and engineer	44,714	41.3%
Life, physical, and social science	23	0.0002%
Community and social services	9	0.00008%
Education, training, and library	250	0.2%
Healthcare practitioners and support	196	0.2%
Protective services and maintenance	180	0.2%
Sales and service	20,031	18.5%
Office and administrative support	5,964	5.5%
Construction and extraction	8	0.00007%
Installation, maintenance, and repair	1,319	1.2%
Production and non-construction trades	79	0.1%
Transportation and material moving	7,110	6.6%
Other	0	0.0%
<b>Total</b>	<b>108,320</b>	<b>100.0%</b>

## Data center sales and use tax exemption

### Percent of employees by employment status and occupation class

Occupational class	Full-time	Part-time	Temporary
Management	95.4%	1.4%	3.3%
Business, financial, and legal operations	95.8%	0.8%	3.4%
Computer, math, architect, and engineer	96.0%	0.2%	3.8%
Life, physical, and social science	91.3%	8.7%	0.0%
Community and social services	88.9%	11.1%	0.0%
Education, training, and library	96.4%	3.6%	0.0%
Healthcare practitioners and support	59.2%	19.9%	20.9%
Protective services and maintenance	96.7%	3.3%	0.0%
Sales and service	51.7%	34.4%	13.9%
Office and administrative support	89.0%	8.0%	3.0%
Construction and extraction	100.0%	0.0%	0.0%
Installation, maintenance, and repair	66.8%	23.5%	9.7%
Production and non-construction trades	97.5%	2.5%	0.0%
Transportation and material moving	96.9%	2.6%	0.5%
Other	0.0%	0.0%	0.0%
<b>Total</b>	<b>86.9%</b>	<b>7.7%</b>	<b>5.4%</b>

### Percent distribution of employees by occupation class and hourly wage range

Occupational class	Up to \$15.00	\$15.01-\$20.00	\$20.01-\$25.00	\$25.01-\$30.00	\$30.01-\$50.00	\$50.01 & over
Management	0.0%	0.2%	0.1%	7.4%	8.2%	84.2%
Business, financial, and legal operations	0.0%	0.2%	0.7%	3.9%	20.1%	75.1%
Computer, math, architect, and engineer	0.0%	0.0%	0.1%	0.3%	2.3%	97.2%
Life, physical, and social science	0.0%	0.0%	8.7%	0.0%	26.1%	65.2%
Community and social services	0.0%	0.0%	0.0%	11.1%	66.7%	22.2%
Education, training, and library	0.0%	0.0%	0.0%	0.4%	1.6%	98.0%
Healthcare practitioners and support	0.0%	29.6%	48.0%	3.6%	9.2%	9.7%
Protective services and maintenance	0.0%	5.0%	4.4%	11.7%	15.6%	63.3%
Sales and service	0.0%	34.7%	8.4%	30.9%	3.3%	22.7%
Office and administrative support	0.0%	21.4%	11.1%	7.4%	27.6%	32.5%
Construction and extraction	0.0%	0.0%	0.0%	0.0%	75.0%	25.0%
Installation, maintenance, and repair	0.0%	26.1%	7.4%	23.8%	20.6%	22.1%
Production and non-construction trades	0.0%	0.0%	0.0%	0.0%	11.4%	88.6%
Transportation and material moving	0.0%	3.2%	16.1%	3.0%	26.0%	51.7%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Total</b>	<b>0.0%</b>	<b>8.2%</b>	<b>3.6%</b>	<b>8.3%</b>	<b>8.6%</b>	<b>71.3%</b>

## High technology sales and use tax deferral

Businesses engaged in certain high technology research and development activities, or pilot scale manufacturing, are eligible for a deferral of sales and use taxes on charges for construction, expansion, or renovation of facilities and purchases of eligible machinery and equipment. The deferral becomes a waiver of the tax if the business maintains qualified business activities for eight years. Participants submitted applications for this deferral prior to January 1, 2015 (RCW 82.63).

### Incentive amount by participant size

Employment size	Participants	Incentive claimed
Less than 50	6	\$1,228,154
50 to 250	14	8,262,574
More than 250	19	291,191,295
<b>Total</b>	<b>39</b>	<b>\$300,682,024</b>

### Annual employment data for calendar year 2022

#### Percent of employees based on quarters worked

Employment size	WA employees	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	250	42.8%	57.2%
50 to 250	1,600	69.8%	30.2%
More than 250	267,319	67.0%	33.0%
<b>Total</b>	<b>269,169</b>	<b>67.0%</b>	<b>33.0%</b>

#### Percent of wages based on quarters worked

Employment size	Total wages	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	\$54,201,790	32.6%	67.4%
50 to 250	190,312,163	86.3%	13.7%
More than 250	40,031,041,540	81.7%	18.3%
<b>Total</b>	<b>\$40,275,555,493</b>	<b>81.7%</b>	<b>18.3%</b>

## High technology sales and use tax deferral

### Annual employment data for employees employed on December 31, 2022

#### Percent of employees by job status

Employment size	WA employees	Full-time	Part-time	Temporary
Less than 50	134	96.3%	3.7%	0.0%
50 to 250	1,491	97.2%	2.2%	0.6%
More than 250	255,392	89.1%	7.5%	3.4%
<b>Total</b>	<b>257,017</b>	<b>89.1%</b>	<b>7.5%</b>	<b>3.4%</b>

#### Percent of wages by employment status

Employment size	Total wages	Full-time	Part-time	Temporary
Less than 50	\$19,731,184	97.5%	2.5%	0.0%
50 to 250	184,110,377	98.8%	1.1%	0.1%
More than 250	38,627,763,600	97.4%	2.1%	0.5%
<b>Total</b>	<b>\$38,831,605,161</b>	<b>97.4%</b>	<b>2.1%</b>	<b>0.5%</b>

#### Incentive amounts by high technology category

High technology category	Number of participants reporting in each category*	Incentive claimed
Advanced computing	15	\$211,631,725
Advanced materials	7	\$12,880,277
Biotechnology	20	\$63,663,865
Electronic devices	10	\$10,492,594
Environmental	3	\$2,013,564
<b>Total</b>	<b>55</b>	<b>\$300,682,024</b>

\*Total does not agree with the first table because some participants may report under multiple technology categories.

## Public research institution equipment sales and use tax exemption

The sale of machinery and equipment used primarily in a research and development operation at public research institutions is exempt from sales and use tax (RCW 82.08.025651, 82.12.025651).

### Incentive amount by participant size

Employment size	Participants	Incentive claimed
250 or more	3	\$5,122,695
<b>Total</b>	<b>3</b>	<b>\$5,122,695</b>

### Annual employment data for calendar year 2022

#### Percent of employees based on quarters worked

Employment size	WA Employees	Employees who worked all four quarters	Employees who worked less than four quarters
250 or more	52,982	64.4%	35.6%
<b>Total</b>	<b>52,982</b>	<b>64.4%</b>	<b>35.6%</b>

#### Percent of wages based on quarters worked

Employment size	Total wages	Employees who worked all four quarters	Employees who worked less than four quarters
250 or more	\$3,381,811,479	78.7%	21.3%
<b>Total</b>	<b>\$3,381,811,479</b>	<b>78.7%</b>	<b>21.3%</b>

### Annual employment data for employees employed on December 31, 2022

#### Percent of employees by job status

Employment size	WA employees	Full-time	Part-time	Temporary
250 or more	52,982	67.2%	25.5%	7.3%
<b>Total</b>	<b>52,982</b>	<b>67.2%</b>	<b>25.5%</b>	<b>7.3%</b>

#### Percent of wages by employment status

Employment size	Total wages	Full-time	Part-time	Temporary
250 or more	\$3,381,811,479	80.5%	17.3%	2.2%
<b>Total</b>	<b>\$3,381,811,479</b>	<b>80.5%</b>	<b>17.3%</b>	<b>2.2%</b>

### Incentive amounts by high technology category

High technology category	Number of participants	Incentive claimed
Advanced computing	CTI	CTI
Advanced materials	CTI	CTI
Biotechnology	CTI	CTI
Electronic devices	CTI	CTI
Environmental	CTI	CTI
<b>Total</b>	<b>3</b>	<b>\$5,122,695</b>

## Chapter 6 - Renewable energy industry

Five renewable energy industry incentives require a participant to submit an annual tax performance report. This chapter shows the cumulative results for each incentive with three or more participants. The executive summary lists incentives not reported or containing confidential taxpayer information.

### Renewable energy light and power business public utility tax credit

A light and power business may take a credit against the public utility tax for amounts paid to customers as investment cost recovery incentives for renewable energy systems. The credit for a fiscal year may not exceed 1.5% of the business's Calendar Year 2014 taxable sales or \$250,000, whichever is greater. The right to earn tax credits expires June 30, 2029. A light and power business may not claim credits after June 30, 2030 (RCW 82.16.130).

#### Incentive amount by participant size

Employment size	Participants	Incentive claimed
Less than 50	19	\$1,243,083
50 to 250	18	2,280,940
More than 250	10	8,046,706
<b>Total</b>	<b>47</b>	<b>\$11,570,729</b>

#### Annual employment data for calendar year 2022

##### Percent of employees based on quarters worked

Employment size	WA Employees	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	557	79.7%	20.3%
50 to 250	2,363	75.1%	24.9%
More than 250	11,126	83.2%	16.8%
<b>Total</b>	<b>14,046</b>	<b>81.7%</b>	<b>18.3%</b>

##### Percent of wages based on quarters worked

Employment size	Total wages	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	\$51,433,310	92.9%	7.1%
50 to 250	209,605,541	89.1%	10.9%
More than 250	1,279,578,567	92.9%	7.1%
<b>Total</b>	<b>\$1,540,617,418</b>	<b>92.4%</b>	<b>7.6%</b>

## Renewable energy light and power business public utility tax credit

### Annual employment data for employees employed on December 31, 2022

#### Percent of employees by job status

Employment size	WA employees	Full-time	Part-time	Temporary
Less than 50	493	96.1%	3.2%	0.6%
50 to 250	2,168	91.9%	3.6%	4.5%
More than 250	10,408	95.5%	2.5%	2.0%
<b>Total</b>	<b>13,069</b>	<b>94.9%</b>	<b>2.7%</b>	<b>2.3%</b>

#### Percent of wages by employment status

Employment size	Total wages	Full-time	Part-time	Temporary
Less than 50	\$49,333,659	99.1%	0.8%	0.0%
50 to 250	201,911,677	98.6%	0.8%	0.6%
More than 250	1,243,282,379	98.8%	0.8%	0.5%
<b>Total</b>	<b>\$1,494,527,715</b>	<b>98.8%</b>	<b>0.8%</b>	<b>0.5%</b>

## Solar energy systems manufacturers or wholesalers reduced B&O tax rates

The B&O tax rate on the manufacturing of solar energy systems or the production of silicon components for these systems is 0.275% until July 1, 2032. If no new preferential rate is enacted by July 1, 2032, the rate would be 0.484% (RCW 82.04.294).

### Incentive amount by participant size

Employment size	Participants	Incentive claimed
Less than 600	6	\$672,473
<b>Total</b>	<b>6</b>	<b>\$672,473</b>

### Annual employment data for calendar year 2022

#### Percent of employees based on quarters worked

Employment size	WA Employees	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 600	553	25.1%	74.9%
<b>Total</b>	<b>553</b>	<b>25.1%</b>	<b>74.9%</b>

#### Percent of wages based on quarters worked

Employment size	Total wages	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 600	\$16,349,622	60.4%	39.6%
<b>Total</b>	<b>\$16,349,622</b>	<b>60.4%</b>	<b>39.6%</b>

### Annual employment data for employees employed on December 31, 2022

#### Percent of employees by job status

Employment size	WA employees	Full-time	Part-time	Temporary
Less than 600	553	98.9%	0.9%	0.2%
<b>Total</b>	<b>553</b>	<b>98.9%</b>	<b>0.9%</b>	<b>0.2%</b>

#### Percent of wages by employment status

Employment size	Total wages	Full-time	Part-time	Temporary
Less than 600	\$16,349,622	99.8%	0.2%	0.0%
<b>Total</b>	<b>\$16,349,622</b>	<b>99.8%</b>	<b>0.2%</b>	<b>0.0%</b>

## Solar energy systems manufacturers or wholesalers reduced B&O tax rates

### Distribution of employees by occupation class

Occupational class	Number of employees	Percentage of employees
Management	18	3.3%
Business, financial, and legal operations	2	0.4%
Computer, math, architect, and engineer	31	5.6%
Life, physical, and social science	0	0.0%
Community and social services	0	0.0%
Education, training, and library	0	0.0%
Healthcare practitioners and support	50	9.0%
Protective services and maintenance	11	2.0%
Sales and service	6	1.1%
Office and administrative support	12	2.2%
Construction and extraction	0	0.0%
Installation, maintenance, and repair	52	9.4%
Production and non-construction trades	330	59.7%
Transportation and material moving	41	7.4%
Other	0	0.0%
<b>Total</b>	<b>553</b>	<b>100.0%</b>

### Percent of employees by employment status and occupation class

Occupational class	Full-time	Part-time	Temporary
Management	100.0%	0.0%	0.0%
Business, financial, and legal operations	100.0%	0.0%	0.0%
Computer, math, architect, and engineer	100.0%	0.0%	0.0%
Life, physical, and social science	0.0%	0.0%	0.0%
Community and social services	0.0%	0.0%	0.0%
Education, training, and library	0.0%	0.0%	0.0%
Healthcare practitioners and support	100.0%	0.0%	0.0%
Protective services and maintenance	63.6%	36.4%	0.0%
Sales and service	100.0%	0.0%	0.0%
Office and administrative support	91.7%	8.3%	0.0%
Construction and extraction	0.0%	0.0%	0.0%
Installation, maintenance, and repair	100.0%	0.0%	0.0%
Production and non-construction trades	99.7%	0.3%	0.0%
Transportation and material moving	100.0%	0.0%	0.0%
Other	0.0%	0.0%	0.0%
<b>Total</b>	<b>98.9%</b>	<b>1.1%</b>	<b>0.0%</b>

## Solar energy systems manufacturers or wholesalers reduced B&O tax rates

### Percent distribution of employees by occupation class and hourly wage range

Occupational class	Up to \$15.00	\$15.01- \$20.00	\$20.01- \$25.00	\$25.01- \$30.00	\$30.01- \$50.00	\$50.01 & over
Management	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Business, financial, and legal operations	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
Computer, math, architect, and engineer	0.0%	0.0%	12.9%	16.1%	64.5%	6.5%
Life, physical, and social science	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Community and social services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Education, training, and library	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Healthcare practitioners and support	0.0%	64.0%	22.0%	2.0%	12.0%	0.0%
Protective services and maintenance	0.0%	90.9%	0.0%	0.0%	9.1%	0.0%
Sales and service	0.0%	0.0%	50.0%	0.0%	33.3%	16.7%
Office and administrative support	0.0%	0.0%	25.0%	33.3%	33.3%	8.3%
Construction and extraction	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Installation, maintenance, and repair	0.0%	0.0%	46.2%	17.3%	34.6%	1.9%
Production and non-construction trades	0.3%	82.7%	10.0%	1.8%	3.9%	1.2%
Transportation and material moving	0.0%	75.6%	9.8%	2.4%	7.3%	4.9%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Total</b>	<b>0.2%</b>	<b>62.6%</b>	<b>15.2%</b>	<b>4.7%</b>	<b>12.1%</b>	<b>5.2%</b>

## Chapter 7 - Timber Industry

Two timber industry incentives require a participant to submit an annual tax performance report. This chapter shows the cumulative results for each incentive.

### Hog fuel sales and use tax exemption (by facility)

Hog fuel used to produce electricity, steam, heat, or biofuel is exempt from retail sales and use taxes. Hog fuel is wood waste and other wood residuals, including forest derived biomass, but excludes firewood and wood pellets. Participants submit the annual tax performance report for this incentive by facility. This exemption expires June 30, 2034 (RCW 82.08.956; 82.12.956).

#### Incentive amount by participant size

Employment size	Participants	Incentive claimed
Less than 250	6	\$1,053,787
250 or more	8	1,614,856
<b>Total</b>	<b>14</b>	<b>\$2,668,643</b>

#### Annual employment data for calendar year 2022

##### Percent of employees based on quarters worked

Employment size	WA employees	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 250	1,019	68.8%	31.2%
250 or more	4,266	70.2%	29.8%
<b>Total</b>	<b>5,285</b>	<b>70.0%</b>	<b>30.0%</b>

##### Percent of wages based on quarters worked

Employment size	Total wages	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 250	\$65,580,488	85.3%	14.7%
250 or more	339,533,655	85.6%	14.4%
<b>Total</b>	<b>\$405,114,143</b>	<b>85.6%</b>	<b>14.4%</b>

## Hog fuel sales and use tax exemption (by facility)

### Annual employment data for employees employed on December 31, 2022

#### Percent of employees by job status

Employment size	WA employees	Full-time	Part-time	Temporary
Less than 250	828	99.0%	0.6%	0.4%
250 or more	3,700	99.2%	0.1%	0.6%
<b>Total</b>	<b>4,528</b>	<b>99.2%</b>	<b>0.2%</b>	<b>0.6%</b>

#### Percent of wages by employment status

Employment size	Total wages	Full-time	Part-time	Temporary
Less than 250	\$60,239,012	99.5%	0.4%	0.2%
250 or more	299,374,030	99.8%	0.1%	0.1%
<b>Total</b>	<b>\$359,613,042</b>	<b>99.7%</b>	<b>0.2%</b>	<b>0.1%</b>

## Timber and wood products reduced B&O tax rates

Persons extracting or manufacturing timber and selling timber and wood products at wholesale receive a preferential B&O tax rate of 0.2904% (0.3424% after including the 0.052% surcharge to finance riparian habitat). This preferential tax rate expires July 1, 2045. At that time, income from these activities becomes taxable under the B&O tax rate of 0.484% (RCW 82.04.260(12)).

### Incentive amount by participant size

Employment size	Participants	Incentive claimed
Less than 50	569	\$4,869,157
50 to 250	54	3,693,734
More than 250	17	9,389,379
<b>Total</b>	<b>640</b>	<b>\$17,952,270</b>

### Annual employment data for calendar year 2021

#### Percent of employees based on quarters worked

Employment size	WA employees	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	3,909	54.2%	45.8%
50 to 250	7,342	60.4%	39.6%
More than 250	10,490	72.1%	27.9%
<b>Total</b>	<b>21,741</b>	<b>64.9%</b>	<b>35.1%</b>

#### Percent of wages based on quarters worked

Employment size	Total wages	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	\$189,169,982	82.4%	17.6%
50 to 250	440,660,407	86.9%	13.1%
More than 250	776,938,568	87.2%	12.8%
<b>Total</b>	<b>\$1,406,768,957</b>	<b>86.4%</b>	<b>13.6%</b>

## Timber and wood products reduced B&O tax rates

### Annual employment data for employees employed on December 31, 2022

#### Percent of employees by job status

Employment size	WA employees	Full-time	Part-time	Temporary
Less than 50	3,076	81.5%	16.4%	2.1%
50 to 250	5,403	94.0%	4.1%	1.9%
More than 250	9,465	99.4%	0.3%	0.3%
<b>Total</b>	<b>17,944</b>	<b>94.7%</b>	<b>4.2%</b>	<b>1.1%</b>

#### Percent of wages by employment status

Employment size	Total wages	Full-time	Part-time	Temporary
Less than 50	\$164,905,906	94.2%	5.6%	0.2%
50 to 250	363,176,586	98.6%	1.1%	0.4%
More than 250	729,276,159	99.7%	0.2%	0.1%
<b>Total</b>	<b>\$1,257,358,651</b>	<b>98.7%</b>	<b>1.2%</b>	<b>0.2%</b>

## Chapter 8 – Other programs

There are 15 other programs requiring a participant to submit an annual tax performance report. This chapter shows the cumulative results for each incentive with three or more participants. The executive summary lists incentives not reported or containing confidential taxpayer information.

### Newspaper reduced B&O tax rate

Businesses in the newspaper industry receive a preferential B&O tax rate for printing and/or publishing newspapers. This B&O tax rate is 0.35% until July 1, 2024, at which time the rate increases to 0.484%.

The definition of “newspaper” for B&O tax purposes includes electronic versions of a printed newspaper. The preferential rate applies to advertising and subscription revenues generated from the online version of a printed newspaper (RCW 82.04.260(14a)).

#### Incentive amount by participant size

Employment size	Participants	Incentive claimed
Less than 50	48	\$153,244
50 or more	11	293,600
<b>Total</b>	<b>59</b>	<b>\$446,844</b>

#### Annual employment data for calendar year 2022

##### Percent of employees based on quarters worked

Employment size	WA Employees	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	542	62.0%	38.0%
50 or more	2,109	60.3%	39.7%
<b>Total</b>	<b>2,651</b>	<b>60.7%</b>	<b>39.3%</b>

##### Percent of wages based on quarters worked

Employment size	Total wages	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	\$25,902,114	79.5%	20.5%
50 or more	91,499,235	87.6%	12.4%
<b>Total</b>	<b>\$117,401,349</b>	<b>85.8%</b>	<b>14.2%</b>

## Newspaper reduced B&O tax rate

### Annual employment data for employees employed on December 31, 2022

#### Percent of employees by job status

Employment size	WA employees	Full-time	Part-time	Temporary
Less than 50	472	75.2%	24.4%	0.4%
50 or more	1,883	83.0%	14.0%	3.0%
<b>Total</b>	<b>2,355</b>	<b>81.4%</b>	<b>16.1%</b>	<b>2.5%</b>

#### Percent of wages by employment status

Employment size	Total wages	Full-time	Part-time	Temporary
Less than 50	\$21,074,009	93.2%	6.8%	0.0%
50 or more	86,888,134	95.5%	4.1%	0.4%
<b>Total</b>	<b>\$107,962,143</b>	<b>95.0%</b>	<b>4.6%</b>	<b>0.3%</b>

## Self-produced fuel use tax exemption

Biomass fuel used by the extractor or manufacturer is exempt from use tax when the fuel is used directly in the operation of an extractive operation or manufacturing plant. "Biomass fuel" means wood waste and other wood residuals, including forest derived biomass, but does not include firewood or wood pellets. "Biomass fuel" also includes partially organic by-products of pulp, paper, and wood manufacturing processes. (RCW 82.12.0263).

### Incentive amount by participant size

Employment size	Participants	Incentive claimed
250 or more	5	\$5,549,421
<b>Total</b>	<b>5</b>	<b>\$5,549,421</b>

## Annual employment data for calendar year 2022

### Percent of employees based on quarters worked

Employment size	WA Employees	Employees who worked all four quarters	Employees who worked less than four quarters
250 or more	2,910	82.5%	17.5%
<b>Total</b>	<b>2,910</b>	<b>82.5%</b>	<b>17.5%</b>

### Percent of wages based on quarters worked

Employment size	Total wages	Employees who worked all four quarters	Employees who worked less than four quarters
250 or more	\$393,672,610	94.5%	5.5%
<b>Total</b>	<b>\$393,672,610</b>	<b>94.5%</b>	<b>5.5%</b>

## Annual employment data for employees employed on December 31, 2022

### Percent of employees by job status

Employment size	WA employees	Full-time	Part-time	Temporary
250 or more	2,742	94.2%	5.8%	0.0%
<b>Total</b>	<b>2,742</b>	<b>94.2%</b>	<b>5.8%</b>	<b>0.0%</b>

### Percent of wages by employment status

Employment size	Total wages	Full-time	Part-time	Temporary
250 or more	\$382,035,983	99.6%	0.4%	0.0%
<b>Total</b>	<b>\$382,035,983</b>	<b>99.6%</b>	<b>0.4%</b>	<b>0.0%</b>

## Washington Filmworks contributors B&O tax credit

Businesses contributing to the Washington motion picture competitiveness program receive a B&O tax credit equal to the lesser of the contribution made or \$1 million for each contributor. The total statewide credit cannot exceed \$15 million a year. Businesses cannot earn credits after July 1, 2030. (RCW 82.04.4489).

### Incentive amount by participant size

Employment size	Participants	Incentive claimed
Less than 250	5	\$213,789
More than 250	3	1,691,282
<b>Total</b>	<b>8</b>	<b>\$1,905,072</b>

### Annual employment data for calendar year 2022

#### Percent of employees based on quarters worked

Employment size	WA Employees	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 250	132	75.0%	25.0%
More than 250	3,834	69.5%	30.5%
<b>Total</b>	<b>3,966</b>	<b>69.6%</b>	<b>30.4%</b>

#### Percent of wages based on quarters worked

Employment size	Total wages	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 250	\$11,756,860	92.4%	7.6%
More than 250	303,794,884	84.7%	15.3%
<b>Total</b>	<b>\$315,551,744</b>	<b>84.9%</b>	<b>15.1%</b>

### Annual employment data for employees employed on December 31, 2022

#### Percent of employees by job status

Employment size	WA employees	Full-time	Part-time	Temporary
Less than 250	121	90.1%	9.9%	0.0%
More than 250	2,821	92.9%	6.6%	0.5%
<b>Total</b>	<b>2,942</b>	<b>92.8%</b>	<b>6.7%</b>	<b>0.5%</b>

#### Percent of wages by employment status

Employment size	Total wages	Full-time	Part-time	Temporary
Less than 250	\$11,300,027	95.0%	5.0%	0.0%
More than 250	238,472,626	97.8%	2.1%	0.1%
<b>Total</b>	<b>\$249,772,653</b>	<b>97.7%</b>	<b>2.2%</b>	<b>0.1%</b>