

Quarterly Business Review

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME AND TAX DUE
STATEWIDE AMOUNTS BY INDUSTRY (NAICS)
1st Quarter, 2018

Industry and NAICS Number	Gross	Taxable	B&O Tax
Agriculture, Forestry, Fishing 11			
Crop & Animal Production 111,112	\$287,723,215	\$163,123,248	\$825,035
Forestry & Logging 113	\$402,097,708	\$311,810,589	\$1,169,235
Fishing & Hunting 114	\$51,600,851	\$16,485,433	\$94,195
Ag & Forestry Support Activities 115	\$127,982,750	\$85,072,853	\$829,972
Total:	\$869,404,524	\$576,492,123	\$2,918,437
Mining 21			
Sand & Gravel, Quarrying 2123	\$78,089,989	\$73,202,773	\$405,567
Other Extraction & Support Act. 211, 2121, 2122, 213	\$27,231,983	\$14,751,081	\$79,805
Total:	\$105,321,972	\$87,953,854	\$485,372
Utilities 22			
Hydroelectric Power Generation 221111	\$7,577,454	\$7,227,634	\$84,669
Alternative Power Generation 221114-221117	\$4,007,578	\$3,858,822	\$26,407
Other Electric Power Generation 221112, 221113, 221118	\$10,863,747	\$6,780,624	\$60,566
Electric Power Generation & Trans. 221121, 221122	\$159,059,444	\$147,562,929	\$1,756,908
Natural Gas Distribution 2212	\$109,648,275	\$24,204,276	\$164,646
Water & Sewer 2213	\$454,700,263	\$397,647,631	\$5,751,047
Total:	\$745,856,761	\$587,281,916	\$7,844,243
Construction 23			
Residential Building & Remodeling 2361	\$2,489,771,284	\$2,349,588,771	\$11,496,250
Nonresidential Building 2362	\$3,730,095,316	\$3,312,059,825	\$15,840,681
Heavy Construction & Highways 237	\$1,229,585,058	\$1,095,704,106	\$5,697,532
Special Trade Contractors 238	\$6,780,429,960	\$6,064,633,261	\$30,384,026
Electrical 23821	\$1,346,731,103	\$1,158,044,869	\$5,797,929
Plumbing & Heating 23822	\$1,296,743,659	\$1,198,381,172	\$5,851,951
Painting 23832	\$217,410,620	\$204,828,634	\$987,937
Masonry/drywall 23814, 23831	\$430,113,856	\$401,119,710	\$1,927,207
Roofing 23816	\$284,875,342	\$264,791,269	\$1,265,283
Other Contractors 238 Not Listed Above	\$3,204,555,380	\$2,837,467,607	\$14,553,719
Total:	\$14,229,881,618	\$12,821,985,963	\$63,418,489
Manufacturing 31-33			
Food Products 311	\$4,562,384,477	\$1,761,154,363	\$6,695,916
Milling Of Grains 3112	\$244,470,052	\$147,424,041	\$679,974
Fruits & Vegetables 3114	\$1,203,729,604	\$146,983,391	\$661,476
Dairy Products 3115	\$601,713,396	\$83,664,398	\$405,811
Meat Products 3116	\$493,610,529	\$491,242,961	\$735,578
Seafood Products 3117	\$765,613,379	\$111,108,369	\$547,484
Bakery Products 3118	\$437,074,718	\$223,190,868	\$1,077,985
Other Food Items 3111, 3113, 3119	\$816,172,799	\$557,540,335	\$2,587,608
Beverages 312	\$552,624,536	\$339,785,586	\$1,655,607
Textiles 313,314	\$212,047,371	\$127,657,549	\$615,957
Apparel 315	\$44,285,409	\$28,494,597	\$140,813
Leather & Allied Products 316	\$31,277,073	\$15,519,102	\$77,433
Lumber & Wood Products 321	\$2,298,318,628	\$1,450,520,835	\$5,663,665
Sawmills 3211	\$985,904,019	\$627,168,669	\$2,229,719
Plywood & Trusses 3212	\$358,094,015	\$225,087,911	\$909,840

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Industry and NAICS Number	Gross	Taxable	B&O Tax
Millwork, Windows, Wood Products 3219	\$954,320,594	\$598,264,255	\$2,524,106
Paper Products 322	\$1,717,847,331	\$1,046,388,063	\$4,056,159
Pulp & Paper Mills 3221	\$1,287,528,427	\$749,544,816	\$2,666,635
Other Paper Products 3222	\$430,318,904	\$296,843,247	\$1,389,524
Commercial Printing 323	\$209,233,699	\$163,833,704	\$810,324
Petroleum & Coal Products 324	\$5,381,594,577	\$4,992,028,958	\$24,229,509
Petroleum Refining 32411	\$5,242,564,011	\$4,907,807,187	\$23,815,973
Asphalt/petroleum/coal Products 32412, 32419	\$139,030,566	\$84,221,771	\$413,536
Chemicals 325	\$1,944,900,895	\$1,086,795,342	\$5,082,123
Chemicals, Pesticides & Fertilizers 3251, 3253	\$711,146,496	\$363,657,207	\$1,797,799
Resins, Synthetic Fibers & Filaments 3252	\$403,516,138	\$223,772,108	\$834,685
Pharmaceuticals 3254	\$477,518,417	\$280,462,534	\$1,376,512
Paint, Coating & Adhesives 3255	\$28,735,013	\$19,101,293	\$92,392
Soap, Cleaning Compound & Toiletries 3256	\$190,768,117	\$99,556,578	\$482,587
Other Chemical Products 3259	\$133,216,714	\$100,245,622	\$498,148
Plastics & Rubber Products 326	\$823,295,259	\$511,975,377	\$2,395,052
Nonmetallic Minerals 327	\$780,654,871	\$570,223,712	\$2,715,433
Primary Metals 331	\$789,472,602	\$487,608,501	\$2,130,135
Iron & Steel Mills 3311, 3312	\$345,960,848	\$210,251,186	\$978,098
Aluminum Smelting 3313	\$218,290,111	\$135,126,094	\$469,621
Other Nonferrous Metals 3314	\$35,881,367	\$34,900,981	\$168,776
Foundries 3315	\$189,340,276	\$107,330,240	\$513,640
Fabricated Metal Products 332	\$1,670,226,282	\$1,135,315,197	\$5,121,110
Machinery 333	\$1,594,637,667	\$901,954,969	\$4,313,838
Farm & Construction Implements 3331	\$148,397,921	\$84,013,660	\$406,273
Industrial Machinery 3332	\$353,515,372	\$160,720,895	\$790,724
Commercial & Other Equipment 3333-3336 & 3339	\$1,092,724,374	\$657,220,414	\$3,116,841
Computers & Electronics 334	\$2,648,089,297	\$1,383,605,373	\$6,619,372
Computer Hardware 3341	\$101,312,767	\$25,506,174	\$145,946
Telephone & Communications Equipment 3342	\$134,949,235	\$62,625,008	\$307,600
Audio & Video Equipment 3343	\$46,749,053	\$11,044,535	\$56,204
Semiconductors 3344	\$827,477,442	\$403,946,692	\$1,699,010
Instruments 3345	\$1,509,985,761	\$863,052,213	\$4,291,085
Software, Other Magnetic & Optical Media 3346	\$27,615,039	\$17,430,751	\$119,527
Electrical Equipment & Appliances 335	\$654,938,624	\$300,561,091	\$1,472,445
Lighting Equipment 3351	\$148,160,923	\$40,662,741	\$200,704
Household Appliances 3352	\$1,680,696	\$1,509,115	\$8,669
Other Electric Equipment 3353, 3359	\$505,097,005	\$258,389,235	\$1,263,072
Transportation Equipment 336	\$16,735,770,937	\$13,156,377,765	\$40,023,404
Motor Vehicles & Parts 3361, 3362, 3363	\$458,323,113	\$301,633,178	\$1,515,000
Aircraft, Aerospace & Parts 3364	\$15,949,115,974	\$12,609,958,514	\$37,288,977
Ships & Boats 3366	\$295,171,545	\$218,547,414	\$1,092,007
Railroad, Other Transportation Equip. 3365, 3369	\$33,160,305	\$26,238,659	\$127,420
Furniture & Related Products 337	\$383,797,051	\$270,041,687	\$1,294,262
Other Manufacturing 339	\$1,260,349,088	\$731,180,287	\$3,462,115
Other Medical Equip & Supplies 339112, 339115	\$158,886,230	\$89,766,447	\$453,781
Dental Laboratories 339116	\$43,294,058	\$38,185,598	\$226,968
Sporting And Athletic Goods 33992	\$216,779,265	\$49,131,560	\$241,807
All Other Miscellaneous Mfg 3399 Not Listed Above	\$841,389,535	\$554,096,682	\$2,539,559
Total:	\$44,295,745,674	\$30,461,022,058	\$118,574,672

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Industry and NAICS Number	Gross	Taxable	B&O Tax
Wholesale Trade 42			
Durable Goods 423	\$19,998,013,528	\$15,342,374,693	\$76,959,117
Motor Vehicles & Parts 4231	\$3,550,054,495	\$3,202,446,679	\$15,897,871
Furniture & Home Furnishings 4232	\$437,152,231	\$297,521,460	\$1,469,476
Lumber & Construction Materials 4233	\$2,137,099,490	\$1,517,653,024	\$7,136,038
Professional & Commercial Equipment 4234	\$3,371,656,145	\$2,707,010,735	\$14,244,842
Metal & Mineral (except Petroleum) 4235	\$894,098,731	\$649,182,275	\$3,081,795
Electrical Equipment 4236	\$2,735,118,403	\$2,149,814,232	\$11,829,864
Hardware, Plumbing, Heating Equipment 4237	\$1,081,005,735	\$888,302,199	\$4,339,641
Machinery & Equipment 4238	\$3,600,991,528	\$2,910,802,845	\$13,610,806
Sporting & Recreational Goods & Supplies 423910	\$333,904,639	\$191,703,582	\$939,221
Toy & Hobby Goods & Supplies 423920	\$872,270,004	\$45,131,784	\$238,127
Other Misc Durable Goods 423930, 423940, 423990	\$984,662,127	\$782,805,878	\$4,171,436
Nondurable Goods: 424	\$20,238,773,726	\$14,203,214,393	\$61,316,609
Paper & Paper Products 4241	\$640,120,564	\$511,655,431	\$2,390,172
Drugs & Sundries 4242	\$2,325,328,264	\$2,189,070,112	\$5,538,953
Apparel 4243	\$1,091,360,522	\$311,301,637	\$1,532,622
Food Products 4244	\$8,436,083,794	\$5,285,919,800	\$22,940,462
Farm Products 4245	\$420,584,132	\$210,740,928	\$1,037,585
Chemicals & Plastics 4246	\$786,870,323	\$625,855,447	\$3,010,474
Petroleum Products 4247	\$2,677,875,174	\$2,329,479,903	\$11,647,019
Beer & Ale 424810	\$284,553,855	\$273,287,903	\$1,324,173
Wine & Distilled Alcoholic Beverages 424820	\$928,508,548	\$667,295,495	\$3,271,378
Farm Supplies 42491	\$955,036,608	\$570,486,811	\$2,830,373
Tobacco & Tobacco Products 42494	\$278,082,181	\$258,926,812	\$1,253,362
Other Misc Nondurable Goods 4249 Not Listed Above	\$1,414,369,761	\$969,194,114	\$4,540,036
Electronic Markets, Agents, Brokers 425	\$247,319,656	\$138,868,658	\$1,180,577
Total:	\$40,484,106,910	\$29,684,457,744	\$139,456,303
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$6,900,619,824	\$6,137,698,471	\$31,304,228
New & Used Auto Dealers 4411	\$5,327,333,485	\$4,800,456,993	\$24,703,295
Rv, Boat, Motorcycle Dealers 4412	\$642,904,891	\$552,931,349	\$2,806,819
Automotive Parts & Tires 4413	\$930,381,448	\$784,310,129	\$3,794,114
Furniture & Home Furnishings 442	\$849,281,146	\$779,326,418	\$3,795,331
Electronics & Appliances 443	\$1,856,031,705	\$1,563,150,662	\$8,580,560
Household Appliances 443141	\$151,499,782	\$149,244,118	\$719,029
Electronic Stores 443142	\$1,704,531,923	\$1,413,906,544	\$7,861,531
Bldg. Materials, Garden Supplies 444	\$2,470,115,478	\$2,299,902,915	\$11,008,251
Building Materials 4441	\$2,100,613,927	\$1,982,766,678	\$9,462,010
Lawn & Garden Supplies 4442	\$369,501,551	\$317,136,237	\$1,546,241
Food & Beverages (off-premises) 445	\$4,339,659,752	\$4,014,170,514	\$19,223,333
Grocery & Convenience Stores 4451	\$3,801,388,873	\$3,640,090,397	\$17,486,016
Other Food Stores/specialty Foods 4452	\$413,119,747	\$271,726,543	\$1,241,996
Beer, Wine And Liquor Stores 4453	\$125,151,132	\$102,353,574	\$495,321
Drug Stores & Personal Care Stores 446	\$2,666,756,964	\$2,487,192,143	\$12,279,133
Gas Stations (incl. Convenience Stores) 447	\$2,385,732,764	\$1,872,764,357	\$9,176,249
Apparel & Accessories 448	\$1,251,463,629	\$1,029,017,582	\$4,996,693
Clothing Stores 4481	\$1,013,858,930	\$816,529,071	\$3,983,437

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Industry and NAICS Number	Gross	Taxable	B&O Tax
Shoe Stores 4482	\$88,472,060	\$83,692,276	\$395,761
Jewelry & Luggage Stores 4483	\$149,132,639	\$128,796,235	\$617,495
Sporting Goods, Toy/hobby/book/music 451	\$907,563,526	\$666,228,344	\$3,286,985
Sporting Goods 45111	\$514,583,733	\$417,739,586	\$2,058,035
Hobby & Toy Stores 45112	\$185,891,467	\$106,116,681	\$511,800
Sewing Supplies 45113	\$38,169,672	\$35,512,374	\$170,716
Musical Instruments 45114	\$42,813,570	\$37,585,508	\$190,970
Book, Periodical & Music Stores 45121	\$126,105,084	\$69,274,195	\$355,464
Department Stores 4521	\$763,786,559	\$738,186,118	\$3,539,886
General Merchandise Stores 4529	\$5,672,760,966	\$4,647,496,488	\$22,216,266
E-commerce & Mail Order 4541	\$1,172,118,929	\$907,503,978	\$5,010,289
Miscellaneous Retailers 453, 4542, 4543	\$4,368,478,890	\$2,754,539,786	\$14,712,043
Total:	\$35,604,370,132	\$29,897,177,776	\$149,129,247
Transportation 48-492			
Air Transportation 481	\$16,977,155	\$14,062,642	\$142,070
Railroads 482	\$30,290,965	\$30,290,965	\$337,906
Water Transportation 483	\$20,861,055	\$13,392,004	\$78,818
Truck Transportation 484	\$174,199,840	\$140,461,564	\$1,274,379
Transit & Ground Passenger Transport 485	\$52,341,148	\$43,113,157	\$572,660
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	\$21,268,048	\$8,984,884	\$58,369
Support Activities For Transportation 488	\$986,415,195	\$868,894,752	\$4,664,861
Postal Service, Couriers And Messengers 491, 492	\$25,562,382	\$22,646,951	\$221,830
Total:	\$1,331,158,958	\$1,144,550,710	\$7,363,979
Warehousing & Storage 493			
Total:	\$232,709,640	\$210,838,119	\$1,123,058
Information 51			
Publishing (except Internet) 511	\$1,319,915,218	\$837,539,817	\$6,670,253
Newspapers 51111	\$92,013,750	\$91,252,698	\$370,961
Books & Periodicals 51112, 51113	\$113,051,751	\$89,051,025	\$638,245
Software 5112	\$955,752,451	\$504,633,881	\$3,495,171
Other Publishers 51114, 51119	\$159,097,266	\$152,602,213	\$2,165,876
Motion Picture Production 512	\$257,123,153	\$222,253,679	\$2,841,917
Radio & Tv Broadcasting, Cable Tv 515	\$604,488,067	\$532,141,227	\$6,819,016
Telephone & Telecommunications 517	\$3,036,642,828	\$2,970,562,390	\$27,428,989
Isps, Web Search Portals, Data Proc. Svcs. 518	\$646,438,765	\$422,049,601	\$5,349,414
Other Information Services 519	\$475,497,358	\$414,558,702	\$5,039,381
Total:	\$6,340,105,389	\$5,399,105,416	\$54,148,970

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Finance, Insurance, Real Estate 52-53			
Banks & Credit Unions 521, 522	\$5,125,961,988	\$4,249,610,835	\$60,231,377
Securities & Other Financial Investment 523, 525	\$2,080,939,961	\$1,493,558,601	\$14,729,232
Insurance Agents & Brokers 524	\$2,101,081,392	\$1,037,199,395	\$8,937,042
Real Estate Agents & Brokers 531	\$1,302,126,747	\$1,237,221,005	\$17,574,083
Rental Of Tangible Personal Property 532	\$1,564,544,418	\$1,271,505,346	\$6,827,589
Lessors Of Nonfinancial Intangibles 533	\$130,066,978	\$124,410,554	\$1,807,706
Total:	\$12,304,721,484	\$9,413,505,736	\$110,107,029
Business, Personal And Other Services 54-92			
Professional, Scientific & Technical Services 54	\$14,320,590,240	\$9,481,163,540	\$116,406,011
Legal Services 5411	\$1,213,869,693	\$1,131,788,509	\$16,411,001
Accounting Services 5412	\$895,147,538	\$833,493,494	\$12,224,891
Architectural Services 54131	\$415,031,099	\$360,957,163	\$5,378,582
Engineering Services 54133	\$1,472,058,293	\$1,254,550,142	\$12,809,727
Other Related Services 54132, 54134-54138	\$177,846,217	\$156,903,260	\$2,140,624
Specialized Design Services 5414	\$249,144,650	\$196,960,487	\$1,902,656
Computer System Design Services 5415	\$5,296,786,231	\$2,448,601,262	\$26,881,893
Consulting Services 5416	\$2,541,723,063	\$1,779,265,239	\$22,593,308
Scientific Research & Development Services 5417	\$765,507,436	\$280,825,492	\$2,769,321
Advertising & Public Relations 5418	\$369,148,750	\$291,064,930	\$3,966,740
Other Professional Services 5419	\$924,327,270	\$746,753,562	\$9,327,268
Management Services 55	\$107,565,594	\$90,870,261	\$1,004,737
Administrative & Support Services 561	\$5,729,228,112	\$5,092,318,973	\$54,721,824
Employment Services 5613	\$807,031,630	\$727,488,959	\$9,675,744
Travel Services 5615	\$286,766,086	\$179,954,280	\$1,422,078
Investigation & Security Services 5616	\$329,887,821	\$307,676,299	\$3,469,647
Building Services & Janitorial 5617	\$764,172,140	\$739,309,275	\$6,053,229
Other 5611, 5612, 5614, 5619	\$3,541,370,435	\$3,137,890,160	\$34,101,126
Waste Treatment/collection 562	\$891,472,852	\$827,707,362	\$9,038,814
Schools (public, Private, Technical) 61	\$594,453,734	\$306,737,786	\$4,011,863
Health Services 62	\$12,210,322,622	\$8,893,312,223	\$124,085,689
Ambulatory Health Care Services 621	\$5,833,666,217	\$4,968,589,212	\$70,388,192
Physicians 6211	\$2,322,586,623	\$1,884,035,207	\$27,888,923
Dentists 6212	\$985,292,752	\$974,567,333	\$14,573,184
Other Health Practitioners 6213	\$825,621,193	\$771,662,632	\$10,693,191
Outpatient Care Centers 6214	\$845,060,186	\$636,095,348	\$8,685,523
Medical & Diagnostic Laboratories 6215	\$342,894,232	\$206,096,168	\$3,072,794
Home Health Care 6216	\$337,731,149	\$330,997,411	\$3,098,960
Other Ambulatory Health Care 6219	\$174,480,082	\$165,135,113	\$2,375,617
Hospitals 622	\$5,332,268,723	\$3,118,131,865	\$45,321,867
Nursing & Retirement Homes 623	\$625,585,643	\$559,880,328	\$5,520,385
Social Services & Day Care 624	\$418,802,039	\$246,710,818	\$2,855,245
Arts, Entertainment, & Recreation 71	\$814,676,290	\$686,519,749	\$6,152,140
Performing Arts, Spectator Sports 711	\$242,773,593	\$172,943,332	\$2,245,144
Museums, Historical Sites, Etc. 712	\$17,998,450	\$8,744,623	\$98,810
Amusement, Gambling, Recreation 713	\$553,904,247	\$504,831,794	\$3,808,186

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Accommodations 721	\$814,230,192	\$769,110,345	\$4,168,609
Restaurants, Food Services 7223, 7225	\$3,662,015,953	\$3,596,723,894	\$18,484,139
Drinking Places 7224	\$238,748,474	\$215,890,429	\$1,250,144
Auto Repair & Services 8111	\$766,410,164	\$747,146,608	\$3,636,954
Other Repair Services 8112-8114	\$569,479,723	\$403,688,257	\$2,073,458
Personal Services 812	\$808,947,797	\$769,309,825	\$8,255,210
Personal Care (barber, Beauty, Etc.) 8121	\$314,636,238	\$305,821,084	\$4,055,899
Death Care Services 8122	\$62,305,401	\$60,788,633	\$714,297
Laundry & Dry Cleaning 8123	\$117,846,601	\$115,329,500	\$740,041
Other Personal Services 8129	\$314,159,557	\$287,370,608	\$2,744,973
Religious, Civic & Other Organizations 813, 814	\$228,499,169	\$107,569,655	\$1,349,187
Public Administration, Other 92, 00	\$99,125,790	\$75,660,272	\$1,027,933
Total:	\$41,855,766,706	\$32,063,729,179	\$355,666,712
Total All Industries			
Total:	\$198,399,149,768	\$152,348,100,594	\$1,010,236,511