

Washington State Quarterly Business Review
TABLE 5: BUSINESS AND OCCUPATION TAX
 Statewide Amounts By Industry (NAICS)
 1st Quarter, 2022

Industry and NAICS Number	Gross	Taxable	B&O Tax
Agriculture, Forestry, Fishing 11			
Crop & Animal Production 111,112	\$504,189,046	\$324,339,689	\$1,629,379
Forestry & Logging 113	\$397,245,890	\$363,627,845	\$1,358,065
Fishing & Hunting 114	\$48,537,788	\$25,219,415	\$136,912
Ag & Forestry Support Activities 115	\$215,389,140	\$120,653,722	\$1,156,962
Total:	\$1,165,361,864	\$833,840,671	\$4,281,318
Mining 21			
Sand & Gravel, Quarrying 2123	\$88,018,022	\$84,543,218	\$484,843
Other Extraction & Support Act. 211, 2121, 2122, 213	\$36,895,519	\$26,891,637	\$186,791
Total:	\$124,913,541	\$111,434,855	\$671,634
Utilities 22			
Hydroelectric Power Generation 221111	\$12,949,993	\$12,068,255	\$164,892
Alternative Power Generation 221114-221117	\$52,490,214	\$46,442,913	\$227,928
Other Electric Power Generation 221112, 221113, 221118	\$12,606,451	\$3,914,040	\$48,147
Electric Power Generation & Trans. 221121, 221122	\$186,270,156	\$165,818,046	\$2,171,229
Natural Gas Distribution 2212	\$1,234,986,787	\$1,158,825,315	\$5,667,756
Water & Sewer 2213	\$559,856,511	\$490,061,047	\$8,186,366
Total:	\$2,059,160,112	\$1,877,129,616	\$16,466,318
Construction 23			
Residential Building & Remodeling 2361	\$4,321,860,018	\$4,016,259,051	\$20,016,101
Nonresidential Building 2362	\$3,960,994,281	\$3,632,531,209	\$17,577,274
Heavy Construction & Highways 237	\$1,845,066,815	\$1,538,558,778	\$8,477,404
Special Trade Contractors 238	\$8,896,953,038	\$7,951,504,620	\$39,136,736
Electrical 23821	\$1,791,783,410	\$1,632,598,212	\$8,152,571
Plumbing & Heating 23822	\$1,816,397,856	\$1,666,150,143	\$8,206,580
Painting 23832	\$278,730,557	\$264,802,445	\$1,291,194
Masonry/drywall 23814, 23831	\$492,264,168	\$462,802,799	\$2,225,723
Roofing 23816	\$483,039,422	\$426,956,428	\$2,038,205
Other Contractors 238 Not Listed Above	\$4,034,737,625	\$3,498,194,593	\$17,222,463
Total:	\$19,024,874,152	\$17,138,853,658	\$85,207,515
Manufacturing 31-33			
Food Products 311	\$5,584,283,775	\$2,148,514,301	\$8,055,216
Milling Of Grains 3112	\$209,723,890	\$143,318,219	\$655,078
Fruits & Vegetables 3114	\$1,511,603,792	\$155,142,623	\$681,917
Dairy Products 3115	\$899,548,788	\$105,270,710	\$511,610
Meat Products 3116	\$640,798,060	\$636,034,890	\$983,926
Seafood Products 3117	\$752,678,280	\$147,655,306	\$728,686
Bakery Products 3118	\$589,514,316	\$304,098,556	\$1,482,944
Other Food Items 3111, 3113, 3119	\$980,416,649	\$656,993,997	\$3,011,055
Beverages 312	\$680,378,373	\$414,897,200	\$2,009,230
Textiles 313,314	\$231,500,702	\$125,415,094	\$620,985
Apparel 315	\$47,964,501	\$27,635,993	\$134,889
Leather & Allied Products 316	\$40,330,113	\$19,202,043	\$98,940
Lumber & Wood Products 321	\$3,600,169,178	\$2,140,051,183	\$8,249,841
Sawmills 3211	\$1,598,963,926	\$1,004,642,408	\$3,543,315

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Plywood & Trusses 3212	\$540,858,802	\$313,252,011	\$1,224,228
Millwork, Windows, Wood Products 3219	\$1,460,346,450	\$822,156,764	\$3,482,298
Paper Products 322	\$2,072,378,982	\$1,259,201,836	\$4,936,523
Pulp & Paper Mills 3221	\$1,194,398,727	\$673,601,357	\$2,417,330
Other Paper Products 3222	\$877,980,255	\$585,600,479	\$2,519,193
Commercial Printing 323	\$213,368,889	\$159,451,096	\$789,543
Petroleum & Coal Products 324	\$5,648,659,859	\$5,399,149,134	\$26,294,975
Petroleum Refining 32411	\$5,410,581,596	\$5,259,908,462	\$25,610,298
Asphalt/petroleum/coal Products 32412, 32419	\$238,078,263	\$139,240,672	\$684,677
Chemicals 325	\$1,912,487,197	\$1,138,067,409	\$5,619,697
Chemicals, Pesticides & Fertilizers 3251, 3253	\$878,517,395	\$450,971,278	\$2,228,796
Resins, Synthetic Fibers & Filaments 3252	\$179,882,406	\$122,226,856	\$591,513
Pharmaceuticals 3254	\$652,971,939	\$431,756,544	\$2,123,693
Paint, Coating & Adhesives 3255	\$32,688,888	\$20,825,912	\$105,710
Soap, Cleaning Compound & Toiletries 3256	\$63,983,854	\$37,248,481	\$180,126
Other Chemical Products 3259	\$104,442,715	\$75,038,338	\$389,859
Plastics & Rubber Products 326	\$915,091,618	\$584,731,650	\$2,828,268
Nonmetallic Minerals 327	\$770,066,067	\$566,816,420	\$2,820,650
Primary Metals 331	\$824,457,860	\$498,515,236	\$2,419,852
Iron & Steel Mills 3311, 3312	\$480,508,512	\$280,669,850	\$1,357,906
Aluminum Smelting 3313	\$103,944,788	\$76,494,718	\$370,883
Other Nonferrous Metals 3314	\$34,224,795	\$32,148,669	\$155,443
Foundries 3315	\$205,779,765	\$109,201,999	\$535,620
Fabricated Metal Products 332	\$2,064,612,820	\$1,379,861,225	\$6,686,702
Machinery 333	\$1,615,921,641	\$898,191,398	\$4,429,285
Farm & Construction Implements 3331	\$183,736,012	\$103,351,687	\$499,460
Industrial Machinery 3332	\$357,305,175	\$168,160,535	\$821,834
Commercial & Other Equipment 3333-3336 & 3339	\$1,074,880,454	\$626,679,176	\$3,107,991
Computers & Electronics 334	\$2,712,050,948	\$1,424,702,168	\$6,873,835
Computer Hardware 3341	\$80,202,709	\$59,575,953	\$397,354
Telephone & Communications Equipment 3342	\$209,458,077	\$110,641,588	\$540,348
Audio & Video Equipment 3343	\$43,510,535	\$14,267,245	\$83,124
Semiconductors 3344	\$1,022,679,101	\$451,105,621	\$1,791,972
Instruments 3345	\$1,330,447,614	\$769,999,345	\$3,933,930
Software, Other Magnetic & Optical Media 3346	\$25,752,912	\$19,112,416	\$127,107
Electrical Equipment & Appliances 335	\$1,010,722,761	\$361,364,248	\$1,870,172
Lighting Equipment 3351	\$41,986,428	\$13,437,049	\$71,562
Household Appliances 3352	\$3,360,136	\$3,142,852	\$15,576
Other Electric Equipment 3353, 3359	\$965,376,197	\$344,784,347	\$1,783,034
Transportation Equipment 336	\$12,557,102,475	\$6,886,226,504	\$33,698,662
Motor Vehicles & Parts 3361, 3362, 3363	\$616,121,748	\$393,013,769	\$1,906,051
Aircraft, Aerospace & Parts 3364	\$11,532,919,349	\$6,165,567,530	\$30,140,991
Ships & Boats 3366	\$359,986,116	\$288,420,942	\$1,460,295
Railroad, Other Transportation Equip. 3365, 3369	\$48,075,262	\$39,224,263	\$191,325
Furniture & Related Products 337	\$457,366,633	\$329,486,630	\$1,593,882
Other Manufacturing 339	\$1,619,183,496	\$972,505,404	\$5,000,928
Other Medical Equip & Supplies 339112, 339115	\$196,074,814	\$142,861,992	\$740,963
Dental Laboratories 339116	\$54,391,677	\$43,817,961	\$265,974
Sporting And Athletic Goods 33992	\$242,846,597	\$61,903,928	\$304,271

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1st Quarter, 2022

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All Other Miscellaneous Mfg 3399 Not Listed Above	\$1,125,870,408	\$723,921,523	\$3,689,720
Total:	\$44,578,097,888	\$26,733,986,172	\$125,032,075
Wholesale Trade 42			
Durable Goods 423	\$26,623,711,311	\$20,082,317,165	\$101,397,075
Motor Vehicles & Parts 4231	\$3,976,189,626	\$3,484,261,872	\$17,521,154
Furniture & Home Furnishings 4232	\$484,876,412	\$387,557,654	\$1,893,204
Lumber & Construction Materials 4233	\$3,549,402,252	\$2,560,729,532	\$12,029,267
Professional & Commercial Equipment 4234	\$4,679,351,717	\$3,691,472,131	\$19,886,620
Metal & Mineral (except Petroleum) 4235	\$1,325,880,536	\$977,943,405	\$4,736,457
Electrical Equipment 4236	\$2,735,936,383	\$2,376,116,399	\$12,205,942
Hardware, Plumbing, Heating Equipment 4237	\$1,605,370,855	\$1,365,631,179	\$6,684,513
Machinery & Equipment 4238	\$3,802,313,593	\$3,063,957,490	\$15,176,104
Sporting & Recreational Goods & Supplies 423910	\$474,414,853	\$330,594,564	\$1,648,790
Toy & Hobby Goods & Supplies 423920	\$1,791,169,733	\$100,821,847	\$559,588
Other Misc Durable Goods 423930, 423940, 423990	\$2,198,805,351	\$1,743,231,092	\$9,055,436
Nondurable Goods: 424	\$26,976,669,851	\$20,452,694,762	\$89,066,635
Paper & Paper Products 4241	\$705,547,511	\$627,335,663	\$2,960,120
Drugs & Sundries 4242	\$2,847,216,671	\$2,734,614,506	\$6,722,202
Apparel 4243	\$769,623,789	\$407,712,923	\$2,009,963
Food Products 4244	\$10,126,661,929	\$6,719,939,701	\$28,511,602
Farm Products 4245	\$672,515,688	\$295,757,643	\$1,462,332
Chemicals & Plastics 4246	\$1,058,800,068	\$757,982,521	\$3,687,934
Petroleum Products 4247	\$5,853,419,483	\$5,247,439,628	\$26,024,686
Beer & Ale 424810	\$283,011,333	\$274,330,330	\$1,329,578
Wine & Distilled Alcoholic Beverages 424820	\$1,225,915,880	\$948,579,032	\$4,646,623
Farm Supplies 42491	\$1,223,228,375	\$817,658,421	\$4,006,152
Tobacco & Tobacco Products 42494	\$288,264,318	\$259,998,903	\$1,258,287
Other Misc Nondurable Goods 4249 Not Listed Above	\$1,922,464,806	\$1,361,345,491	\$6,447,156
Electronic Markets, Agents, Brokers 425	\$571,466,385	\$362,173,294	\$2,352,138
Total:	\$54,171,847,547	\$40,897,185,221	\$192,815,848
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$9,013,253,413	\$8,083,721,049	\$41,813,259
New & Used Auto Dealers 4411	\$6,905,307,920	\$6,236,138,811	\$32,525,014
Rv, Boat, Motorcycle Dealers 4412	\$946,574,412	\$811,244,459	\$4,235,887
Automotive Parts & Tires 4413	\$1,161,371,081	\$1,036,337,779	\$5,052,358
Furniture & Home Furnishings 442	\$1,213,884,009	\$1,110,781,096	\$5,332,346
Electronics & Appliances 443	\$3,467,870,087	\$2,969,754,869	\$20,962,447
Household Appliances 443141	\$212,027,087	\$201,296,493	\$971,724
Electronic Stores 443142	\$3,255,843,000	\$2,768,458,376	\$19,990,723
Bldg. Materials, Garden Supplies 444	\$3,680,986,654	\$3,462,385,881	\$16,735,853
Building Materials 4441	\$3,199,303,359	\$3,034,441,257	\$14,557,945
Lawn & Garden Supplies 4442	\$481,683,295	\$427,944,624	\$2,177,908
Food & Beverages (off-premises) 445	\$5,629,098,863	\$5,269,943,676	\$25,779,073
Grocery & Convenience Stores 4451	\$4,937,902,338	\$4,698,091,953	\$23,081,017
Other Food Stores/specialty Foods 4452	\$487,196,444	\$404,527,258	\$1,862,117
Beer, Wine And Liquor Stores 4453	\$204,000,081	\$167,324,465	\$835,939
Drug Stores & Personal Care Stores 446	\$3,627,515,378	\$3,361,839,375	\$16,446,353
Gas Stations (incl. Convenience Stores) 447	\$3,077,810,758	\$2,449,078,211	\$12,058,011
Apparel & Accessories 448	\$1,370,129,535	\$1,218,183,260	\$5,943,893
Clothing Stores 4481	\$1,018,440,356	\$931,707,769	\$4,566,825

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Industry and NAICS Number	Gross	Taxable	B&O Tax
Shoe Stores 4482	\$101,871,504	\$92,483,330	\$437,200
Jewelry & Luggage Stores 4483	\$249,817,675	\$193,992,161	\$939,868
Sporting Goods, Toy/hobby/book/music 451	\$1,687,387,468	\$1,064,869,739	\$5,415,124
Sporting Goods 45111	\$922,698,458	\$765,497,075	\$3,770,559
Hobby & Toy Stores 45112	\$550,567,851	\$132,332,899	\$717,780
Sewing Supplies 45113	\$41,511,313	\$37,037,897	\$177,071
Musical Instruments 45114	\$75,385,620	\$58,867,264	\$362,643
Book, Periodical & Music Stores 45121	\$97,224,226	\$71,134,604	\$387,071
Department Stores 4522	\$201,537,818	\$195,185,422	\$947,591
Warehouse Clubs And Superstores 452311	\$8,447,607,533	\$5,908,647,375	\$28,196,024
All Other General Merchandise Stores 452319	\$406,291,813	\$334,509,921	\$1,622,112
Electronic Shopping And Mail-order Houses 4541	\$1,096,151,877	\$851,983,055	\$5,014,659
Miscellaneous Retailers 453, 4542, 4543	\$6,752,405,131	\$3,866,598,388	\$30,185,510
Total:	\$49,671,930,337	\$40,147,481,317	\$216,452,255
Transportation 48-492			
Air Transportation 481	\$45,686,128	\$41,146,464	\$351,630
Railroads 482	\$31,106,185	\$31,105,525	\$351,973
Water Transportation 483	\$34,872,025	\$22,386,509	\$190,972
Truck Transportation 484	\$348,193,392	\$298,653,160	\$2,424,235
Transit & Ground Passenger Transport 485	\$83,409,407	\$69,103,115	\$905,694
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	\$16,098,203	\$7,904,534	\$58,073
Support Activities For Transportation 488	\$1,556,708,258	\$1,406,811,947	\$7,675,837
Postal Service, Couriers And Messengers 491, 492	\$163,850,123	\$152,305,227	\$1,964,282
Total:	\$2,293,388,570	\$2,042,881,330	\$13,959,724
Warehousing & Storage 493			
Total:	\$313,397,921	\$297,197,876	\$1,682,281
Information 51			
Publishing (except Internet) 511	\$2,871,413,343	\$1,758,986,658	\$17,995,724
Newspapers 51111	\$81,754,119	\$81,397,031	\$357,817
Books & Periodicals 51112, 51113	\$120,107,511	\$101,527,999	\$741,672
Software 5112	\$2,388,334,832	\$1,313,623,558	\$10,379,100
Other Publishers 51114, 51119	\$281,216,881	\$262,438,070	\$6,517,135
Motion Picture Production 512	\$377,440,253	\$319,845,775	\$4,287,818
Radio & Tv Broadcasting, Cable Tv 515	\$931,892,511	\$846,050,404	\$13,287,321
Telecommunications 517	\$2,995,379,044	\$2,947,948,346	\$35,810,785
Wired Telecommunications Carriers 517311	\$743,418,989	\$741,161,339	\$7,807,760
Wireless Telecommunications Carriers 517312	\$1,279,112,547	\$1,266,631,917	\$15,500,655
Satellite And Other Telecommunications 5174, 5179	\$972,847,508	\$940,155,090	\$12,502,370
Isps, Web Search Portals, Data Proc. Svcs. 518	\$1,574,320,196	\$763,502,784	\$10,860,008
Other Information Services 519	\$814,024,715	\$624,206,095	\$11,670,464
Total:	\$9,564,470,062	\$7,260,540,062	\$93,912,120
Finance, Insurance, Real Estate 52-53			
Banks & Credit Unions 521, 522	\$6,143,950,580	\$5,232,204,090	\$115,127,100
Securities & Other Financial Investment 523, 525	\$3,493,162,399	\$2,520,118,519	\$45,458,819
Insurance Agents & Brokers 524	\$3,033,002,224	\$1,438,775,978	\$14,081,503
Real Estate Agents & Brokers 531	\$1,892,304,472	\$1,727,366,792	\$26,529,464
Rental Of Tangible Personal Property 532	\$1,657,353,725	\$1,497,285,058	\$8,211,056
Lessors Of Nonfinancial Intangibles 533	\$145,225,336	\$131,643,642	\$2,012,606
Total:	\$16,364,998,736	\$12,547,394,079	\$211,420,548

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Industry and NAICS Number	Gross	Taxable	B&O Tax
Business, Personal And Other Services 54-92			
Professional, Scientific & Technical Services 54	\$22,636,363,271	\$13,665,332,368	\$185,117,944
Legal Services 5411	\$1,600,986,889	\$1,484,910,779	\$24,311,591
Accounting Services 5412	\$1,214,398,165	\$1,124,394,567	\$18,234,999
Architectural Services 54131	\$498,498,454	\$424,272,789	\$7,107,354
Engineering Services 54133	\$1,428,881,519	\$1,235,217,041	\$16,462,071
Other Related Services 54132, 54134-54138	\$249,095,337	\$217,339,745	\$3,283,035
Specialized Design Services 5414	\$348,085,463	\$238,527,929	\$2,430,890
Computer System Design Services 5415	\$8,335,194,915	\$3,247,229,292	\$38,341,071
Consulting Services 5416	\$4,972,372,639	\$3,574,132,609	\$48,250,122
Scientific Research & Development Services 5417	\$1,582,859,483	\$513,058,851	\$4,551,961
Advertising & Public Relations 5418	\$555,593,933	\$416,508,580	\$5,887,093
Other Professional Services 5419	\$1,850,396,474	\$1,189,740,186	\$16,257,757
Management Services 55	\$302,871,315	\$209,146,644	\$3,144,453
Administrative & Support Services 561	\$12,224,171,108	\$7,488,922,006	\$88,189,974
Employment Services 5613	\$1,588,775,928	\$1,385,065,393	\$21,958,267
Travel Services 5615	\$3,309,811,062	\$201,642,617	\$2,600,077
Investigation & Security Services 5616	\$505,742,365	\$460,327,266	\$5,473,855
Building Services & Janitorial 5617	\$1,175,961,211	\$1,121,322,525	\$9,563,049
Other 5611, 5612, 5614, 5619	\$5,643,880,542	\$4,320,564,205	\$48,594,726
Waste Treatment/collection 562	\$1,192,361,969	\$1,137,714,753	\$13,073,349
Schools (public, Private, Technical) 61	\$745,570,103	\$432,430,882	\$6,030,548
Health Services 62	\$14,738,493,116	\$10,266,931,268	\$160,495,642
Ambulatory Health Care Services 621	\$6,971,975,638	\$5,941,392,167	\$99,840,820
Physicians 6211	\$2,535,561,235	\$2,100,733,364	\$34,950,692
Dentists 6212	\$1,141,521,660	\$1,130,927,437	\$19,039,915
Other Health Practitioners 6213	\$1,073,841,189	\$997,482,762	\$15,335,384
Outpatient Care Centers 6214	\$997,809,152	\$707,614,591	\$10,928,417
Medical & Diagnostic Laboratories 6215	\$495,330,738	\$297,681,134	\$5,095,386
Home Health Care 6216	\$451,306,983	\$441,124,750	\$5,295,892
Other Ambulatory Health Care 6219	\$276,604,681	\$265,828,129	\$9,195,134
Hospitals 622	\$6,429,571,143	\$3,353,910,532	\$49,200,671
Nursing & Retirement Homes 623	\$722,950,174	\$646,150,800	\$7,087,157
Social Services & Day Care 624	\$613,996,161	\$325,477,769	\$4,366,994
Arts, Entertainment, & Recreation 71	\$1,026,743,010	\$916,194,453	\$9,845,790
Performing Arts, Spectator Sports 711	\$379,018,811	\$325,011,051	\$4,960,812
Museums, Historical Sites, Etc. 712	\$18,939,909	\$7,874,006	\$95,533
Amusement, Gambling, Recreation 713	\$628,784,290	\$583,309,396	\$4,789,445
Accommodations 721	\$763,389,240	\$700,552,690	\$4,207,774
Restaurants, Food Services 7223, 7225	\$4,333,954,810	\$4,244,119,018	\$22,355,735
Drinking Places 7224	\$239,060,124	\$214,249,433	\$1,272,737
Auto Repair & Services 8111	\$977,407,677	\$953,484,339	\$4,618,828
Other Repair Services 8112-8114	\$784,712,998	\$553,360,319	\$2,846,813
Personal Services 812	\$937,634,493	\$883,687,806	\$10,451,179
Personal Care (barber, Beauty, Etc.) 8121	\$385,324,711	\$370,452,128	\$5,249,325
Death Care Services 8122	\$86,467,854	\$84,767,810	\$1,114,727
Laundry & Dry Cleaning 8123	\$126,785,378	\$124,463,940	\$897,856
Other Personal Services 8129	\$339,056,550	\$304,003,928	\$3,189,271
Religious, Civic & Other Organizations 813, 814	\$269,870,631	\$168,803,457	\$2,430,467
Public Administration, 92	\$124,178,548	\$114,338,297	\$1,817,738
Total:	\$61,296,782,413	\$41,949,267,733	\$515,898,971
Total All Industries			
Total:	\$260,629,223,143	\$191,837,192,590	\$1,477,800,607

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