

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

Industry and NAICS Number	Gross	Taxable	B&O Tax
Agriculture, Forestry, Fishing 11			
Crop & Animal Production 111,112	\$2,648,490,852	\$1,740,181,225	\$8,934,012
Forestry & Logging 113	\$1,686,699,667	\$1,528,400,138	\$5,979,621
Fishing & Hunting 114	\$310,281,324	\$76,286,685	\$443,165
Ag & Forestry Support Activities 115	\$1,052,678,113	\$660,765,149	\$7,496,499
Total:	\$5,698,149,956	\$4,005,633,197	\$22,853,297
Mining 21			
Sand & Gravel, Quarrying 2123	\$394,221,721	\$383,665,249	\$2,160,451
Other Extraction & Support Act. 211, 2121, 2122, 213	\$185,645,956	\$111,376,108	\$743,518
Total:	\$579,867,677	\$495,041,357	\$2,903,969
Utilities 22			
Hydroelectric Power Generation 221111	\$51,228,817	\$47,150,940	\$627,802
Alternative Power Generation 221114-221117	\$247,488,935	\$205,898,856	\$1,009,083
Other Electric Power Generation 221112, 221113, 221118	\$108,223,376	\$22,330,847	\$257,137
Electric Power Generation & Trans. 221121, 221122	\$1,010,281,446	\$723,768,682	\$9,672,741
Natural Gas Distribution 2212	\$7,947,078,108	\$6,041,991,280	\$29,525,370
Water & Sewer 2213	\$2,517,246,758	\$2,200,317,823	\$36,606,960
Total:	\$11,881,547,440	\$9,241,458,428	\$77,699,093
Construction 23			
Residential Building & Remodeling 2361	\$20,609,887,991	\$19,088,598,455	\$95,078,860
Nonresidential Building 2362	\$18,830,668,418	\$16,970,418,212	\$82,089,475
Heavy Construction & Highways 237	\$9,440,906,229	\$7,768,500,990	\$42,947,618
Special Trade Contractors 238	\$41,483,358,202	\$36,972,908,123	\$182,116,474
Electrical 23821	\$7,787,646,993	\$7,054,560,845	\$35,250,522
Plumbing & Heating 23822	\$8,099,883,063	\$7,408,835,984	\$36,568,549
Painting 23832	\$1,507,595,951	\$1,443,685,233	\$7,048,141
Masonry/drywall 23814, 23831	\$2,191,915,567	\$2,044,757,746	\$9,871,856
Roofing 23816	\$2,416,961,988	\$2,147,327,764	\$10,243,094
Other Contractors 238 Not Listed Above	\$19,479,354,640	\$16,873,740,551	\$83,134,312
Total:	\$90,364,820,840	\$80,800,425,780	\$402,232,427
Manufacturing 31-33			
Food Products 311	\$23,754,177,168	\$9,380,096,118	\$35,133,715
Milling Of Grains 3112	\$932,437,901	\$558,145,388	\$2,507,576
Fruits & Vegetables 3114	\$6,279,825,450	\$688,290,646	\$3,209,424
Dairy Products 3115	\$3,689,064,484	\$490,725,805	\$2,383,186
Meat Products 3116	\$2,768,109,813	\$2,756,477,526	\$4,202,407
Seafood Products 3117	\$3,155,869,540	\$591,030,938	\$2,909,833
Bakery Products 3118	\$2,695,793,912	\$1,431,705,004	\$6,984,655
Other Food Items 3111, 3113, 3119	\$4,233,076,068	\$2,863,720,811	\$12,936,634
Beverages 312	\$2,991,732,216	\$1,947,124,745	\$9,457,904
Textiles 313,314	\$940,464,341	\$523,550,812	\$2,561,888
Apparel 315	\$206,393,837	\$121,666,508	\$605,072
Leather & Allied Products 316	\$163,451,732	\$79,407,276	\$408,071
Lumber & Wood Products 321	\$12,582,349,979	\$7,519,982,987	\$29,597,190
Sawmills 3211	\$5,070,883,247	\$3,222,442,495	\$11,435,304

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Plywood & Trusses 3212	\$2,097,716,215	\$1,212,019,088	\$4,776,451
Millwork, Windows, Wood Products 3219	\$5,413,750,517	\$3,085,521,404	\$13,385,435
Paper Products 322	\$8,240,600,609	\$5,037,873,600	\$19,754,512
Pulp & Paper Mills 3221	\$4,864,693,126	\$2,770,499,057	\$9,947,744
Other Paper Products 3222	\$3,375,907,483	\$2,267,374,543	\$9,806,768
Commercial Printing 323	\$1,023,743,168	\$786,847,378	\$3,893,152
Petroleum & Coal Products 324	\$23,528,888,220	\$22,315,762,945	\$108,798,234
Petroleum Refining 32411	\$22,563,349,502	\$21,718,892,207	\$105,865,983
Asphalt/petroleum/coal Products 32412, 32419	\$965,538,718	\$596,870,738	\$2,932,251
Chemicals 325	\$8,082,877,428	\$5,007,068,439	\$25,075,180
Chemicals, Pesticides & Fertilizers 3251, 3253	\$3,720,159,599	\$2,147,314,078	\$10,804,577
Resins, Synthetic Fibers & Filaments 3252	\$706,578,978	\$497,435,265	\$2,407,550
Pharmaceuticals 3254	\$2,784,725,105	\$1,764,575,118	\$8,794,072
Paint, Coating & Adhesives 3255	\$144,643,773	\$96,771,278	\$471,195
Soap, Cleaning Compound & Toiletries 3256	\$243,767,443	\$144,731,439	\$702,979
Other Chemical Products 3259	\$483,002,530	\$356,241,261	\$1,894,807
Plastics & Rubber Products 326	\$3,699,184,302	\$2,394,974,957	\$11,585,886
Nonmetallic Minerals 327	\$3,518,107,323	\$2,648,520,931	\$13,220,322
Primary Metals 331	\$3,348,210,026	\$2,056,003,581	\$9,998,704
Iron & Steel Mills 3311, 3312	\$1,953,339,333	\$1,179,525,372	\$5,708,231
Aluminum Smelting 3313	\$353,176,988	\$242,975,851	\$1,178,724
Other Nonferrous Metals 3314	\$183,364,530	\$172,035,853	\$845,547
Foundries 3315	\$858,329,175	\$461,466,505	\$2,266,202
Fabricated Metal Products 332	\$8,500,669,860	\$5,780,320,330	\$28,041,616
Machinery 333	\$7,354,519,326	\$3,891,532,910	\$19,258,378
Farm & Construction Implements 3331	\$894,596,113	\$435,938,108	\$2,127,691
Industrial Machinery 3332	\$1,517,649,883	\$673,749,045	\$3,307,729
Commercial & Other Equipment 3333-3336 & 3339	\$4,942,273,330	\$2,781,845,757	\$13,822,958
Computers & Electronics 334	\$11,626,046,943	\$6,122,788,766	\$29,870,031
Computer Hardware 3341	\$311,664,771	\$228,779,374	\$1,427,827
Telephone & Communications Equipment 3342	\$822,864,327	\$399,956,846	\$1,962,546
Audio & Video Equipment 3343	\$180,469,522	\$62,637,787	\$337,922
Semiconductors 3344	\$4,274,774,176	\$1,867,098,515	\$7,474,875
Instruments 3345	\$5,939,270,704	\$3,491,339,644	\$18,170,566
Software, Other Magnetic & Optical Media 3346	\$97,003,443	\$72,976,600	\$496,295
Electrical Equipment & Appliances 335	\$4,290,636,355	\$1,442,745,996	\$7,457,347
Lighting Equipment 3351	\$181,946,579	\$55,973,965	\$290,107
Household Appliances 3352	\$20,109,731	\$16,028,403	\$77,887
Other Electric Equipment 3353, 3359	\$4,088,580,045	\$1,370,743,628	\$7,089,353
Transportation Equipment 336	\$55,022,793,906	\$31,855,065,257	\$155,151,138
Motor Vehicles & Parts 3361, 3362, 3363	\$2,514,354,343	\$1,618,127,235	\$7,848,970
Aircraft, Aerospace & Parts 3364	\$50,813,825,512	\$28,863,245,928	\$140,383,859
Ships & Boats 3366	\$1,523,385,436	\$1,233,499,590	\$6,234,511
Railroad, Other Transportation Equip. 3365, 3369	\$171,228,615	\$140,192,504	\$683,798
Furniture & Related Products 337	\$1,839,623,919	\$1,362,223,749	\$6,593,060
Other Manufacturing 339	\$7,211,868,786	\$4,627,144,765	\$23,240,059
Other Medical Equip & Supplies 339112, 339115	\$831,760,191	\$601,478,512	\$3,071,452
Dental Laboratories 339116	\$221,930,623	\$184,998,689	\$1,103,701
Sporting And Athletic Goods 33992	\$867,279,339	\$248,755,336	\$1,230,663

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All Other Miscellaneous Mfg 3399 Not Listed Above	\$5,290,898,633	\$3,591,912,228	\$17,834,243
Total:	\$187,926,339,444	\$114,900,702,050	\$539,701,459
Wholesale Trade 42			
Durable Goods 423	\$109,752,817,321	\$83,381,883,907	\$421,088,663
Motor Vehicles & Parts 4231	\$16,543,355,648	\$14,632,564,161	\$73,482,037
Furniture & Home Furnishings 4232	\$1,966,937,725	\$1,546,294,749	\$7,581,849
Lumber & Construction Materials 4233	\$13,663,098,388	\$9,616,360,243	\$45,391,333
Professional & Commercial Equipment 4234	\$18,918,357,512	\$14,995,649,991	\$81,054,111
Metal & Mineral (except Petroleum) 4235	\$5,242,884,415	\$3,842,673,102	\$18,606,463
Electrical Equipment 4236	\$11,435,582,004	\$9,985,680,324	\$51,014,657
Hardware, Plumbing, Heating Equipment 4237	\$6,859,164,694	\$5,755,784,655	\$28,171,529
Machinery & Equipment 4238	\$16,338,295,258	\$13,154,219,851	\$64,966,875
Sporting & Recreational Goods & Supplies 423910	\$1,937,822,542	\$1,332,872,893	\$6,622,117
Toy & Hobby Goods & Supplies 423920	\$7,095,921,238	\$424,264,480	\$2,317,067
Other Misc Durable Goods 423930, 423940, 423990	\$9,751,397,897	\$8,095,519,458	\$41,880,625
Nondurable Goods: 424	\$121,932,532,502	\$92,899,708,391	\$405,920,237
Paper & Paper Products 4241	\$2,982,930,312	\$2,673,376,600	\$12,613,600
Drugs & Sundries 4242	\$12,383,833,175	\$11,916,862,350	\$28,786,581
Apparel 4243	\$3,475,579,506	\$1,815,525,911	\$8,908,380
Food Products 4244	\$45,298,690,327	\$29,796,869,623	\$126,608,488
Farm Products 4245	\$2,591,628,068	\$1,246,689,642	\$6,340,739
Chemicals & Plastics 4246	\$4,235,431,061	\$2,995,415,613	\$14,558,813
Petroleum Products 4247	\$29,518,824,025	\$26,733,367,086	\$131,768,258
Beer & Ale 424810	\$1,236,519,436	\$1,196,712,221	\$5,799,786
Wine & Distilled Alcoholic Beverages 424820	\$5,404,496,042	\$4,269,459,016	\$21,054,056
Farm Supplies 42491	\$5,105,934,369	\$3,281,999,080	\$16,252,132
Tobacco & Tobacco Products 42494	\$1,269,855,387	\$1,153,431,095	\$5,582,072
Other Misc Nondurable Goods 4249 Not Listed Above	\$8,428,810,794	\$5,820,000,154	\$27,647,332
Electronic Markets, Agents, Brokers 425	\$2,802,889,371	\$1,730,715,435	\$10,833,263
Total:	\$234,488,239,194	\$178,012,307,733	\$837,842,163
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$36,707,836,513	\$32,958,154,964	\$170,473,857
New & Used Auto Dealers 4411	\$27,977,304,497	\$25,318,154,116	\$132,131,963
Rv, Boat, Motorcycle Dealers 4412	\$3,850,882,794	\$3,261,574,215	\$16,955,551
Automotive Parts & Tires 4413	\$4,879,649,222	\$4,378,426,633	\$21,386,343
Bldg. Materials, Garden Supplies 444	\$16,284,533,084	\$15,275,980,891	\$73,603,017
Building Materials 4441	\$14,165,674,645	\$13,388,223,393	\$64,197,940
Lawn & Garden Supplies 4442	\$2,118,858,439	\$1,887,757,498	\$9,405,077
Food & Beverages (off-premises) 445	\$24,666,251,126	\$23,167,999,004	\$113,317,132
Grocery & Convenience Retailers 4451	\$21,618,986,574	\$20,591,158,020	\$101,171,044
Other Food Stores/specialty Foods 4452	\$2,131,268,352	\$1,805,480,731	\$8,311,828
Beer, Wine And Liquor Retailers 4453	\$915,996,200	\$771,360,253	\$3,834,260
Furniture, Home Furnishings, Electronics, And Appliance 449	\$19,717,383,892	\$17,362,888,197	\$111,695,016
Furniture & Home Furnishings 4491	\$5,052,095,681	\$4,611,407,119	\$22,161,063
Electronics & Appliances 4492	\$14,665,288,211	\$12,751,481,078	\$89,533,953
Electronic & Appliance Retailers 449210	\$14,665,288,211	\$12,751,481,078	\$89,533,953
Department Stores 4551	\$991,015,888	\$967,269,833	\$4,676,534
General Merchandise Retailers 4552	\$41,964,823,329	\$29,335,880,230	\$140,181,417
Warehouse Clubs And Superstores 455211	\$40,176,635,303	\$27,843,718,262	\$132,891,492
All Other General Merchandise Retailers 455219	\$1,788,188,026	\$1,492,161,968	\$7,289,925

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Drug Stores & Personal Care Retailers 456	\$15,836,899,662	\$14,877,533,818	\$71,773,433
Gas Stations (incl. Convenience Stores) 457	\$15,289,020,497	\$12,721,222,439	\$62,802,593
Apparel & Accessories 458	\$6,732,919,353	\$6,062,052,443	\$29,500,699
Clothing Retailers 4581	\$5,083,274,146	\$4,669,112,723	\$22,833,571
Shoe Retailers 4582	\$492,178,872	\$473,671,311	\$2,238,157
Jewelry & Luggage Retailers 4583	\$1,157,466,335	\$919,268,409	\$4,428,971
Sporting Goods, Toy/hobby/book/music/misc 459	\$40,232,569,934	\$23,866,937,622	\$140,349,883
Sporting Goods 45911	\$3,943,326,888	\$3,386,928,946	\$16,595,682
Hobby & Toy Retailers 45912	\$2,445,150,906	\$641,733,995	\$3,367,061
Sewing Supplies 45913	\$170,768,992	\$156,166,370	\$748,327
Musical Instruments 45914	\$296,092,953	\$236,162,068	\$1,321,787
Book Retailers And News Dealers 4592	\$462,641,797	\$331,349,813	\$1,833,809
Miscellaneous Retailers 4599	\$32,914,588,398	\$19,114,596,430	\$116,483,217
Total:	\$218,423,253,278	\$176,595,919,441	\$918,373,581
Transportation 48-492			
Air Transportation 481	\$247,458,800	\$234,577,258	\$2,281,498
Railroads 482	\$134,234,667	\$134,232,027	\$1,619,580
Water Transportation 483	\$162,360,134	\$99,764,157	\$757,185
Truck Transportation 484	\$1,613,811,870	\$1,314,493,706	\$10,825,022
Transit & Ground Passenger Transport 485	\$369,561,386	\$312,451,841	\$3,752,367
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	\$188,207,601	\$97,266,220	\$675,514
Support Activities For Transportation 488	\$6,038,401,237	\$5,433,056,903	\$32,377,008
Postal Service, Couriers And Messengers 491, 492	\$716,478,745	\$640,928,711	\$8,263,196
Total:	\$9,530,202,981	\$8,326,459,364	\$60,715,660
Warehousing & Storage 493			
Total:	\$1,644,992,287	\$1,309,686,724	\$7,597,437
Information 51			
Publishing Industries 513	\$11,343,772,298	\$7,717,146,933	\$80,082,535
Newspapers 51311	\$389,216,436	\$388,109,249	\$2,453,334
Books & Periodicals 51312, 51313	\$544,112,929	\$461,294,080	\$3,453,281
Software 5132	\$9,038,035,628	\$5,560,515,201	\$46,135,819
Other Publishers 51314, 51319	\$1,372,407,305	\$1,307,228,403	\$28,040,101
Motion Picture Production 512	\$1,566,570,600	\$1,276,023,374	\$16,880,340
Broadcasting And Content Providers 516	\$3,699,874,259	\$3,248,741,426	\$49,171,414
Telecommunications 517	\$12,136,073,918	\$11,945,978,072	\$145,408,782
Wired Telecommunications Carriers 517111	\$3,073,102,964	\$3,059,889,037	\$32,457,253
Wireless Telecommunications Carriers 517112, 517122	\$6,014,538,991	\$5,871,823,445	\$68,020,169
Satellite And Other Telecommunications 5174, 5178	\$3,048,431,963	\$3,014,265,590	\$44,931,360
Data Proc. Svcs., Hosting 518	\$6,201,636,522	\$3,134,304,100	\$43,810,585
Web Search, Libraries, Archives & Other Information Services 519	\$3,617,141,807	\$2,926,484,343	\$45,538,681
Total:	\$38,565,069,404	\$30,248,678,248	\$380,892,337
Finance, Insurance, Real Estate 52-53			
Banks & Credit Unions 521, 522	\$27,449,925,625	\$23,054,612,610	\$517,148,748
Securities & Other Financial Investment 523, 525	\$14,164,817,731	\$10,255,494,012	\$187,229,945
Insurance Agents & Brokers 524	\$12,691,604,826	\$6,207,644,718	\$62,371,320
Real Estate Agents & Brokers 531	\$8,612,673,249	\$7,780,474,120	\$118,818,288
Rental Of Tangible Personal Property 532	\$7,586,381,245	\$6,820,392,651	\$37,020,116
Lessors Of Nonfinancial Intangibles 533	\$778,839,733	\$723,965,479	\$11,111,422
Total:	\$71,284,242,409	\$54,842,583,590	\$933,699,839

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Business, Personal And Other Services 54-92			
Professional, Scientific & Technical Services 54	\$99,445,795,747	\$61,555,165,495	\$822,399,607
Legal Services 5411	\$7,320,982,540	\$6,788,648,111	\$111,466,371
Accounting Services 5412	\$5,067,685,096	\$4,534,535,700	\$72,888,618
Architectural Services 54131	\$2,151,406,645	\$1,832,840,397	\$30,477,057
Engineering Services 54133	\$6,165,371,235	\$5,263,853,742	\$71,513,832
Other Related Services 54132, 54134-54138	\$1,083,633,001	\$950,793,444	\$14,090,476
Specialized Design Services 5414	\$1,620,814,007	\$1,150,463,252	\$12,042,119
Computer System Design Services 5415	\$35,491,699,190	\$14,538,692,160	\$172,006,725
Consulting Services 5416	\$23,331,744,466	\$16,894,544,109	\$219,168,803
Scientific Research & Development Services 5417	\$6,618,743,320	\$2,445,037,872	\$20,145,160
Advertising & Public Relations 5418	\$2,475,442,240	\$1,864,751,565	\$27,048,816
Other Professional Services 5419	\$8,118,274,007	\$5,291,005,143	\$71,551,630
Management Services 55	\$1,262,962,685	\$872,053,681	\$13,783,659
Administrative & Support Services 561	\$56,889,938,732	\$33,962,133,570	\$396,290,594
Employment Services 5613	\$6,970,808,738	\$5,994,270,667	\$94,856,631
Travel Services 5615	\$17,128,735,779	\$1,059,194,421	\$12,771,034
Investigation & Security Services 5616	\$2,240,833,348	\$2,009,844,772	\$24,320,822
Building Services & Janitorial 5617	\$5,649,618,914	\$5,380,818,570	\$45,547,903
Other 5611, 5612, 5614, 5619	\$24,899,941,953	\$19,518,005,140	\$218,794,204
Waste Treatment/collection 562	\$5,344,175,841	\$5,072,807,894	\$57,897,543
Schools (public, Private, Technical) 61	\$3,364,433,515	\$2,038,751,892	\$27,564,134
Health Services 62	\$64,933,322,444	\$45,159,021,044	\$695,828,419
Ambulatory Health Care Services 621	\$30,469,989,467	\$26,066,652,094	\$429,448,252
Physicians 6211	\$10,728,792,604	\$8,799,621,967	\$147,977,904
Dentists 6212	\$4,585,023,222	\$4,541,532,617	\$76,456,805
Other Health Practitioners 6213	\$4,714,580,871	\$4,383,756,288	\$67,389,821
Outpatient Care Centers 6214	\$4,210,761,747	\$3,008,386,736	\$46,794,336
Medical & Diagnostic Laboratories 6215	\$1,952,220,387	\$1,151,586,626	\$19,738,510
Home Health Care 6216	\$3,093,677,482	\$3,048,501,861	\$44,047,057
Other Ambulatory Health Care 6219	\$1,184,933,154	\$1,133,265,999	\$27,043,819
Hospitals 622	\$28,034,653,032	\$14,572,375,626	\$213,749,056
Nursing & Retirement Homes 623	\$3,347,387,113	\$2,911,157,545	\$31,140,461
Social Services & Day Care 624	\$3,081,292,832	\$1,608,835,779	\$21,490,650
Arts, Entertainment, & Recreation 71	\$5,308,143,179	\$4,468,927,207	\$49,922,837
Performing Arts, Spectator Sports 711	\$2,370,274,159	\$1,836,460,905	\$27,633,490
Museums, Historical Sites, Etc. 712	\$134,479,045	\$56,966,412	\$732,453
Amusement, Gambling, Recreation 713	\$2,803,389,975	\$2,575,499,890	\$21,556,894
Accommodations 721	\$4,767,584,284	\$4,490,767,004	\$25,730,482
Restaurants, Food Services 7223, 7225	\$19,818,296,139	\$19,411,166,156	\$101,911,658
Drinking Places 7224	\$1,099,483,562	\$998,401,130	\$5,779,130
Auto Repair & Services 8111	\$4,134,402,862	\$4,018,499,304	\$19,453,979
Other Repair Services 8112-8114	\$3,296,449,795	\$2,409,827,296	\$12,373,601
Personal Services 812	\$4,431,867,111	\$4,164,798,554	\$49,959,608
Personal Care (barber, Beauty, Etc.) 8121	\$1,922,321,601	\$1,860,069,425	\$26,437,741
Death Care Services 8122	\$330,880,366	\$324,272,207	\$4,263,130
Laundry & Dry Cleaning 8123	\$550,264,946	\$538,890,323	\$3,811,662
Other Personal Services 8129	\$1,628,400,198	\$1,441,566,599	\$15,447,075
Religious, Civic & Other Organizations 813, 814	\$1,537,935,776	\$820,164,069	\$11,499,815
Public Administration, 92	\$598,237,381	\$554,668,916	\$18,420,428
Total:	\$276,233,029,053	\$189,997,153,212	\$2,308,815,494
Total All Industries			
Total:	\$1,146,619,753,963	\$848,776,049,124	\$6,493,326,757