

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

4th Quarter, 2022

Industry and NAICS Number	Gross	Taxable	B&O Tax
Agriculture, Forestry, Fishing 11			
Crop & Animal Production 111,112	\$736,717,473	\$449,026,066	\$2,388,257
Forestry & Logging 113	\$470,258,209	\$419,713,920	\$1,673,895
Fishing & Hunting 114	\$153,399,810	\$22,762,260	\$124,381
Ag & Forestry Support Activities 115	\$302,093,662	\$198,704,104	\$2,278,098
Total:	\$1,662,469,154	\$1,090,206,350	\$6,464,631
Mining 21			
Sand & Gravel, Quarrying 2123	\$93,486,431	\$91,539,205	\$519,840
Other Extraction & Support Act. 211, 2121, 2122, 213	\$60,476,606	\$23,139,426	\$156,296
Total:	\$153,963,037	\$114,678,631	\$676,136
Utilities 22			
Hydroelectric Power Generation 221111	\$13,305,586	\$12,193,103	\$161,470
Alternative Power Generation 221114-221117	\$69,667,412	\$52,702,168	\$260,425
Other Electric Power Generation 221112, 221113, 221118	\$9,851,588	\$6,730,289	\$61,174
Electric Power Generation & Trans. 221121, 221122	\$312,367,820	\$201,286,557	\$2,537,922
Natural Gas Distribution 2212	\$2,448,009,948	\$1,468,606,590	\$7,180,947
Water & Sewer 2213	\$662,456,931	\$592,210,930	\$9,935,992
Total:	\$3,515,659,285	\$2,333,729,637	\$20,137,930
Construction 23			
Residential Building & Remodeling 2361	\$5,655,931,725	\$5,163,265,959	\$25,547,200
Nonresidential Building 2362	\$5,087,918,713	\$4,561,446,201	\$21,979,650
Heavy Construction & Highways 237	\$2,596,483,662	\$2,150,270,963	\$11,637,086
Special Trade Contractors 238	\$10,773,718,551	\$9,572,088,781	\$47,178,439
Electrical 23821	\$2,022,531,977	\$1,827,320,197	\$9,115,693
Plumbing & Heating 23822	\$2,086,944,345	\$1,908,319,035	\$9,419,333
Painting 23832	\$381,024,862	\$367,938,772	\$1,807,057
Masonry/drywall 23814, 23831	\$554,228,769	\$516,917,222	\$2,496,599
Roofing 23816	\$619,860,242	\$553,899,470	\$2,645,852
Other Contractors 238 Not Listed Above	\$5,109,128,356	\$4,397,694,085	\$21,693,905
Total:	\$24,114,052,651	\$21,447,071,904	\$106,342,375
Manufacturing 31-33			
Food Products 311	\$6,140,866,633	\$2,471,084,957	\$9,258,992
Milling Of Grains 3112	\$271,199,067	\$141,062,604	\$627,579
Fruits & Vegetables 3114	\$1,662,181,938	\$192,084,687	\$917,686
Dairy Products 3115	\$908,154,538	\$133,043,728	\$645,461
Meat Products 3116	\$720,782,930	\$718,983,376	\$1,082,036
Seafood Products 3117	\$690,555,834	\$121,726,740	\$603,022
Bakery Products 3118	\$757,711,582	\$394,138,346	\$1,922,676
Other Food Items 3111, 3113, 3119	\$1,130,280,744	\$770,045,476	\$3,460,532
Beverages 312	\$777,987,187	\$497,575,159	\$2,435,016
Textiles 313,314	\$215,122,043	\$127,631,534	\$629,653
Apparel 315	\$53,438,586	\$34,175,062	\$174,244
Leather & Allied Products 316	\$35,883,006	\$18,172,414	\$94,449
Lumber & Wood Products 321	\$2,368,044,332	\$1,437,855,698	\$5,889,362
Sawmills 3211	\$857,558,462	\$562,280,258	\$1,999,578

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4th Quarter, 2022

Industry and NAICS Number	Gross	Taxable	B&O Tax
Plywood & Trusses 3212	\$417,813,184	\$242,486,704	\$963,871
Millwork, Windows, Wood Products 3219	\$1,092,672,686	\$633,088,736	\$2,925,913
Paper Products 322	\$1,819,463,081	\$1,117,063,029	\$4,416,938
Pulp & Paper Mills 3221	\$1,044,829,460	\$594,688,975	\$2,151,201
Other Paper Products 3222	\$774,633,621	\$522,374,054	\$2,265,737
Commercial Printing 323	\$289,312,897	\$225,028,090	\$1,125,288
Petroleum & Coal Products 324	\$4,975,359,116	\$4,711,827,335	\$23,091,299
Petroleum Refining 32411	\$4,766,410,462	\$4,574,685,512	\$22,415,484
Asphalt/petroleum/coal Products 32412, 32419	\$208,948,654	\$137,141,823	\$675,815
Chemicals 325	\$1,781,146,283	\$1,224,270,736	\$6,235,726
Chemicals, Pesticides & Fertilizers 3251, 3253	\$719,645,432	\$520,558,838	\$2,658,831
Resins, Synthetic Fibers & Filaments 3252	\$186,979,533	\$134,425,477	\$650,809
Pharmaceuticals 3254	\$642,436,795	\$411,081,737	\$2,111,434
Paint, Coating & Adhesives 3255	\$33,609,563	\$21,870,282	\$105,546
Soap, Cleaning Compound & Toiletries 3256	\$58,534,037	\$35,093,994	\$170,690
Other Chemical Products 3259	\$139,940,923	\$101,240,408	\$538,416
Plastics & Rubber Products 326	\$822,422,714	\$532,969,048	\$2,577,567
Nonmetallic Minerals 327	\$808,330,938	\$609,809,291	\$3,061,290
Primary Metals 331	\$783,504,028	\$491,109,087	\$2,401,579
Iron & Steel Mills 3311, 3312	\$432,976,789	\$267,909,697	\$1,297,964
Aluminum Smelting 3313	\$82,070,841	\$55,054,282	\$267,070
Other Nonferrous Metals 3314	\$60,168,375	\$56,469,767	\$286,466
Foundries 3315	\$208,288,023	\$111,675,341	\$550,079
Fabricated Metal Products 332	\$2,073,308,042	\$1,412,560,536	\$6,866,166
Machinery 333	\$2,114,937,434	\$1,040,282,140	\$5,152,154
Farm & Construction Implements 3331	\$202,788,694	\$106,827,226	\$522,722
Industrial Machinery 3332	\$424,974,353	\$179,463,849	\$882,116
Commercial & Other Equipment 3333-3336 & 3339	\$1,487,174,387	\$753,991,065	\$3,747,316
Computers & Electronics 334	\$3,126,747,088	\$1,682,082,313	\$8,170,819
Computer Hardware 3341	\$72,025,545	\$46,925,201	\$288,511
Telephone & Communications Equipment 3342	\$201,641,029	\$93,810,776	\$462,909
Audio & Video Equipment 3343	\$49,200,151	\$17,440,780	\$90,659
Semiconductors 3344	\$1,092,699,136	\$474,418,235	\$1,892,854
Instruments 3345	\$1,690,108,540	\$1,033,005,500	\$5,321,153
Software, Other Magnetic & Optical Media 3346	\$21,072,687	\$16,481,821	\$114,733
Electrical Equipment & Appliances 335	\$1,117,907,878	\$363,901,707	\$1,862,130
Lighting Equipment 3351	\$43,843,669	\$14,709,186	\$74,652
Household Appliances 3352	\$8,179,222	\$5,999,388	\$29,005
Other Electric Equipment 3353, 3359	\$1,065,884,987	\$343,193,133	\$1,758,473
Transportation Equipment 336	\$16,997,240,721	\$10,942,001,234	\$53,199,931
Motor Vehicles & Parts 3361, 3362, 3363	\$638,359,623	\$408,177,986	\$1,981,335
Aircraft, Aerospace & Parts 3364	\$15,944,446,103	\$10,205,875,420	\$49,556,969
Ships & Boats 3366	\$371,790,995	\$294,068,654	\$1,496,715
Railroad, Other Transportation Equip. 3365, 3369	\$42,644,000	\$33,879,174	\$164,912
Furniture & Related Products 337	\$443,008,490	\$333,854,065	\$1,620,056
Other Manufacturing 339	\$1,946,426,593	\$1,268,446,763	\$6,335,772
Other Medical Equip & Supplies 339112, 339115	\$213,542,794	\$150,716,975	\$770,444
Dental Laboratories 339116	\$57,918,162	\$49,896,578	\$292,134
Sporting And Athletic Goods 33992	\$190,206,302	\$57,218,548	\$286,603

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4th Quarter, 2022

Industry and NAICS Number	Gross	Taxable	B&O Tax
All Other Miscellaneous Mfg 3399 Not Listed Above	\$1,484,759,335	\$1,010,614,662	\$4,986,591
Total:	\$48,690,457,090	\$30,541,700,198	\$144,598,431
Wholesale Trade 42			
Durable Goods 423	\$27,942,285,474	\$20,868,205,544	\$105,520,807
Motor Vehicles & Parts 4231	\$4,259,772,226	\$3,786,775,092	\$18,961,813
Furniture & Home Furnishings 4232	\$496,432,485	\$371,985,775	\$1,833,243
Lumber & Construction Materials 4233	\$2,961,555,892	\$2,063,408,121	\$9,780,577
Professional & Commercial Equipment 4234	\$4,937,928,794	\$3,950,008,684	\$21,316,060
Metal & Mineral (except Petroleum) 4235	\$1,126,043,420	\$816,711,704	\$3,951,776
Electrical Equipment 4236	\$2,953,738,267	\$2,577,952,251	\$13,081,614
Hardware, Plumbing, Heating Equipment 4237	\$1,625,270,937	\$1,335,555,227	\$6,518,404
Machinery & Equipment 4238	\$4,205,801,162	\$3,354,642,995	\$16,605,376
Sporting & Recreational Goods & Supplies 423910	\$458,228,459	\$300,697,145	\$1,485,696
Toy & Hobby Goods & Supplies 423920	\$2,307,416,380	\$96,063,563	\$543,390
Other Misc Durable Goods 423930, 423940, 423990	\$2,610,097,452	\$2,214,404,987	\$11,442,858
Nondurable Goods: 424	\$32,329,247,924	\$24,531,415,283	\$107,583,626
Paper & Paper Products 4241	\$735,236,523	\$658,958,596	\$3,122,424
Drugs & Sundries 4242	\$3,221,384,572	\$3,105,479,893	\$7,576,129
Apparel 4243	\$947,668,792	\$507,703,187	\$2,502,655
Food Products 4244	\$12,172,885,937	\$7,911,167,640	\$33,879,130
Farm Products 4245	\$667,175,789	\$330,870,842	\$1,681,874
Chemicals & Plastics 4246	\$970,379,753	\$680,944,545	\$3,309,709
Petroleum Products 4247	\$8,079,887,311	\$7,552,613,247	\$37,138,258
Beer & Ale 424810	\$291,691,328	\$281,639,404	\$1,365,559
Wine & Distilled Alcoholic Beverages 424820	\$1,360,960,771	\$1,082,652,587	\$5,310,191
Farm Supplies 42491	\$1,170,100,580	\$629,679,290	\$3,146,080
Tobacco & Tobacco Products 42494	\$321,521,933	\$285,138,280	\$1,379,901
Other Misc Nondurable Goods 4249 Not Listed Above	\$2,390,354,635	\$1,504,567,772	\$7,171,716
Electronic Markets, Agents, Brokers 425	\$797,421,920	\$484,210,933	\$3,012,229
Total:	\$61,068,955,318	\$45,883,831,760	\$216,116,662
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$8,774,732,648	\$7,891,834,374	\$40,778,210
New & Used Auto Dealers 4411	\$6,777,934,788	\$6,144,241,307	\$32,074,502
Rv, Boat, Motorcycle Dealers 4412	\$709,351,922	\$588,671,192	\$3,025,442
Automotive Parts & Tires 4413	\$1,287,445,938	\$1,158,921,875	\$5,678,266
Bldg. Materials, Garden Supplies 444	\$3,647,865,985	\$3,402,346,798	\$16,429,787
Building Materials 4441	\$3,160,602,931	\$2,989,053,011	\$14,355,791
Lawn & Garden Supplies 4442	\$487,263,054	\$413,293,787	\$2,073,996
Food & Beverages (off-premises) 445	\$6,496,997,944	\$6,095,011,718	\$29,905,287
Grocery & Convenience Retailers 4451	\$5,653,961,579	\$5,385,356,487	\$26,545,484
Other Food Stores/specialty Foods 4452	\$581,175,880	\$486,227,014	\$2,261,696
Beer, Wine And Liquor Retailers 4453	\$261,860,485	\$223,428,217	\$1,098,107
Furniture, Home Furnishings, Electronics, And Appliance 449	\$5,162,389,427	\$4,533,943,634	\$28,863,907
Furniture & Home Furnishings 4491	\$1,244,308,284	\$1,130,731,259	\$5,446,897
Electronics & Appliances 4492	\$3,918,081,143	\$3,403,212,375	\$23,417,010
Electronic & Appliance Retailers 449210	\$3,918,081,143	\$3,403,212,375	\$23,417,010
Department Stores 4551	\$297,363,170	\$292,801,086	\$1,409,606
General Merchandise Retailers 4552	\$11,669,643,903	\$8,159,463,997	\$39,006,852
Warehouse Clubs And Superstores 455211	\$11,169,091,067	\$7,735,988,248	\$36,940,370
All Other General Merchandise Retailers 455219	\$500,552,836	\$423,475,749	\$2,066,482

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4th Quarter, 2022

Industry and NAICS Number	Gross	Taxable	B&O Tax
Drug Stores & Personal Care Retailers 456	\$4,106,625,718	\$3,879,665,880	\$18,964,155
Gas Stations (incl. Convenience Stores) 457	\$3,608,005,024	\$3,024,046,854	\$15,063,407
Apparel & Accessories 458	\$2,071,470,898	\$1,831,505,526	\$8,898,720
Clothing Retailers 4581	\$1,559,394,400	\$1,412,319,674	\$6,893,102
Shoe Retailers 4582	\$139,764,503	\$136,089,456	\$642,971
Jewelry & Luggage Retailers 4583	\$372,311,995	\$283,096,396	\$1,362,647
Sporting Goods, Toy/hobby/book/music/misc 459	\$10,975,928,767	\$6,424,967,211	\$36,008,995
Sporting Goods 45911	\$1,029,928,699	\$908,692,092	\$4,447,556
Hobby & Toy Retailers 45912	\$655,818,292	\$201,994,546	\$1,019,766
Sewing Supplies 45913	\$51,397,287	\$47,183,967	\$227,465
Musical Instruments 45914	\$82,137,576	\$66,018,623	\$367,697
Book Retailers And News Dealers 4592	\$137,016,045	\$90,728,335	\$508,931
Miscellaneous Retailers 4599	\$9,019,630,868	\$5,110,349,648	\$29,437,580
Total:	\$56,811,023,484	\$45,535,587,078	\$235,328,926
Transportation 48-492			
Air Transportation 481	\$79,411,167	\$76,047,344	\$901,452
Railroads 482	\$32,782,563	\$32,781,903	\$412,196
Water Transportation 483	\$32,990,107	\$18,838,091	\$145,248
Truck Transportation 484	\$485,661,114	\$369,171,256	\$3,007,124
Transit & Ground Passenger Transport 485	\$102,653,007	\$93,312,612	\$1,178,679
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	\$57,764,062	\$21,548,360	\$156,288
Support Activities For Transportation 488	\$1,391,600,430	\$1,230,747,280	\$7,897,417
Postal Service, Couriers And Messengers 491, 492	\$214,969,137	\$173,557,113	\$2,270,298
Total:	\$2,409,479,309	\$2,027,651,681	\$16,000,880
Warehousing & Storage 493			
Total:	\$558,109,609	\$357,300,953	\$2,167,473
Information 51			
Publishing Industries 513	\$2,892,857,646	\$2,007,363,257	\$19,430,577
Newspapers 51311	\$90,884,717	\$90,712,990	\$447,423
Books & Periodicals 51312, 51313	\$154,710,975	\$132,040,611	\$982,873
Software 5132	\$2,270,482,873	\$1,421,473,624	\$11,975,533
Other Publishers 51314, 51319	\$376,779,081	\$363,136,032	\$6,024,748
Motion Picture Production 512	\$418,601,055	\$342,113,968	\$4,442,812
Broadcasting And Content Providers 516	\$1,019,704,470	\$849,298,281	\$12,495,348
Telecommunications 517	\$3,137,071,779	\$3,087,460,717	\$36,792,342
Wired Telecommunications Carriers 517111	\$826,991,636	\$822,979,600	\$8,548,111
Wireless Telecommunications Carriers 517112, 517122	\$1,542,081,963	\$1,506,158,578	\$17,014,677
Satellite And Other Telecommunications 5174, 5178	\$767,998,180	\$758,322,539	\$11,229,554
Data Proc. Svcs., Hosting 518	\$1,533,936,925	\$843,218,556	\$11,410,679
Web Search, Libraries, Archives & Other Information Services 519	\$1,484,829,549	\$1,298,692,090	\$19,824,818
Total:	\$10,487,001,424	\$8,428,146,869	\$104,396,576
Finance, Insurance, Real Estate 52-53			
Banks & Credit Unions 521, 522	\$7,966,090,786	\$6,499,341,429	\$150,211,284
Securities & Other Financial Investment 523, 525	\$3,865,743,343	\$2,816,296,516	\$51,246,641
Insurance Agents & Brokers 524	\$3,416,494,850	\$1,765,497,288	\$18,175,283
Real Estate Agents & Brokers 531	\$2,170,122,848	\$1,891,980,328	\$28,650,590
Rental Of Tangible Personal Property 532	\$1,985,649,352	\$1,780,080,056	\$9,444,322
Lessors Of Nonfinancial Intangibles 533	\$212,134,295	\$198,829,222	\$3,042,011
Total:	\$19,616,235,474	\$14,952,024,839	\$260,770,131

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4th Quarter, 2022

Industry and NAICS Number	Gross	Taxable	B&O Tax
Business, Personal And Other Services 54-92			
Professional, Scientific & Technical Services 54	\$28,531,680,049	\$17,572,322,922	\$234,468,153
Legal Services 5411	\$2,109,805,489	\$1,901,657,580	\$31,336,970
Accounting Services 5412	\$1,426,010,398	\$1,234,212,714	\$19,645,264
Architectural Services 54131	\$581,944,930	\$494,397,346	\$8,084,170
Engineering Services 54133	\$1,734,378,012	\$1,461,446,024	\$19,939,950
Other Related Services 54132, 54134-54138	\$304,634,158	\$272,862,508	\$4,000,483
Specialized Design Services 5414	\$518,579,603	\$359,294,566	\$3,875,940
Computer System Design Services 5415	\$10,260,378,276	\$4,219,649,831	\$49,281,374
Consulting Services 5416	\$6,818,781,547	\$4,876,813,084	\$64,114,240
Scientific Research & Development Services 5417	\$1,726,698,802	\$725,890,914	\$5,886,222
Advertising & Public Relations 5418	\$736,208,213	\$534,446,617	\$7,971,666
Other Professional Services 5419	\$2,314,260,621	\$1,491,651,738	\$20,331,874
Management Services 55	\$354,260,405	\$257,459,004	\$4,147,184
Administrative & Support Services 561	\$15,518,010,057	\$9,668,307,790	\$112,908,767
Employment Services 5613	\$1,821,052,720	\$1,556,432,335	\$24,619,824
Travel Services 5615	\$4,301,060,766	\$288,764,598	\$3,499,689
Investigation & Security Services 5616	\$660,319,730	\$598,575,139	\$7,632,526
Building Services & Janitorial 5617	\$1,633,735,685	\$1,562,038,520	\$13,891,526
Other 5611, 5612, 5614, 5619	\$7,101,841,156	\$5,662,497,198	\$63,265,202
Waste Treatment/collection 562	\$1,372,938,719	\$1,289,742,053	\$14,815,966
Schools (public, Private, Technical) 61	\$1,115,492,808	\$646,453,365	\$8,879,956
Health Services 62	\$17,775,543,909	\$12,196,917,838	\$184,589,362
Ambulatory Health Care Services 621	\$8,259,193,965	\$7,078,212,074	\$114,426,909
Physicians 6211	\$2,828,414,718	\$2,294,840,975	\$38,745,261
Dentists 6212	\$1,124,963,027	\$1,113,929,446	\$18,743,612
Other Health Practitioners 6213	\$1,458,009,315	\$1,356,923,778	\$20,788,342
Outpatient Care Centers 6214	\$1,106,812,127	\$796,228,634	\$12,503,960
Medical & Diagnostic Laboratories 6215	\$465,718,221	\$273,053,276	\$4,675,968
Home Health Care 6216	\$953,177,208	\$940,107,411	\$14,119,957
Other Ambulatory Health Care 6219	\$322,099,349	\$303,128,554	\$4,849,809
Hospitals 622	\$7,322,597,549	\$3,680,567,291	\$53,962,208
Nursing & Retirement Homes 623	\$1,046,368,253	\$865,545,760	\$8,721,018
Social Services & Day Care 624	\$1,147,384,142	\$572,592,713	\$7,479,227
Arts, Entertainment, & Recreation 71	\$1,455,150,548	\$1,239,363,754	\$14,480,997
Performing Arts, Spectator Sports 711	\$716,711,531	\$573,532,808	\$8,701,180
Museums, Historical Sites, Etc. 712	\$26,743,720	\$12,307,620	\$153,281
Amusement, Gambling, Recreation 713	\$711,695,297	\$653,523,326	\$5,626,536
Accommodations 721	\$1,075,158,586	\$1,012,291,511	\$5,981,507
Restaurants, Food Services 7223, 7225	\$4,989,200,524	\$4,876,439,054	\$25,722,430
Drinking Places 7224	\$270,511,256	\$245,995,174	\$1,419,260
Auto Repair & Services 8111	\$1,038,986,076	\$1,003,153,333	\$4,872,900
Other Repair Services 8112-8114	\$870,049,560	\$612,120,163	\$3,200,176
Personal Services 812	\$1,426,512,075	\$1,324,264,077	\$16,356,241
Personal Care (barber, Beauty, Etc.) 8121	\$663,681,939	\$646,527,074	\$9,249,491
Death Care Services 8122	\$82,427,107	\$80,766,946	\$1,062,354
Laundry & Dry Cleaning 8123	\$142,740,921	\$139,304,451	\$987,968
Other Personal Services 8129	\$537,662,108	\$457,665,606	\$5,056,428
Religious, Civic & Other Organizations 813, 814	\$650,287,748	\$252,780,981	\$3,615,786
Public Administration, 92	\$169,074,326	\$156,470,608	\$4,613,929
Total:	\$76,612,856,646	\$52,354,081,627	\$640,072,614
Total All Industries			
Total:	\$305,700,262,481	\$225,066,011,527	\$1,753,072,765

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