

**Washington State Quarterly Business Review**

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

Calendar 2024

| Industry and NAICS Number                              | Gross                   | Taxable                 | B&O Tax              |
|--|-------------------------|-------------------------|----------------------|
| <b>Agriculture, Forestry, Fishing 11</b>               |                         |                         |                      |
| Crop & Animal Production 111,112                       | \$2,804,970,590         | \$1,839,991,382         | \$9,194,257          |
| Forestry & Logging 113                                 | \$1,281,562,784         | \$1,175,947,684         | \$4,653,350          |
| Fishing & Hunting 114                                  | \$302,471,766           | \$68,475,824            | \$416,417            |
| Ag & Forestry Support Activities 115                   | \$1,131,486,607         | \$663,542,882           | \$7,691,508          |
| <b>Total:</b>  | <b>\$5,520,491,747</b>  | <b>\$3,747,957,772</b>  | <b>\$21,955,532</b>  |
|  |                         |                         |                      |
| <b>Mining 21</b>                                       |                         |                         |                      |
| Sand & Gravel, Quarrying 2123                          | \$345,925,338           | \$336,544,802           | \$1,905,088          |
| Other Extraction & Support Act. 211, 2121, 2122, 213   | \$2,762,894,710         | \$2,595,237,719         | \$12,792,257         |
| <b>Total:</b>  | <b>\$3,108,820,048</b>  | <b>\$2,931,782,521</b>  | <b>\$14,697,345</b>  |
|  |                         |                         |                      |
| <b>Utilities 22</b>                                    |                         |                         |                      |
| Hydroelectric Power Generation 221111                  | \$118,060,841           | \$94,330,787            | \$1,431,842          |
| Alternative Power Generation 221114-221117             | \$109,528,124           | \$82,332,209            | \$458,760            |
| Other Electric Power Generation 221112, 221113, 221118 | \$45,317,069            | \$38,083,016            | \$442,322            |
| Electric Power Generation & Trans. 221121, 221122      | \$1,092,957,507         | \$685,723,720           | \$10,867,793         |
| Natural Gas Distribution 2212                          | \$5,813,181,493         | \$4,428,420,782         | \$21,718,575         |
| Water & Sewer 2213                                     | \$2,902,235,205         | \$2,556,955,685         | \$42,190,400         |
| <b>Total:</b>  | <b>\$10,081,280,239</b> | <b>\$7,885,846,199</b>  | <b>\$77,109,692</b>  |
|  |                         |                         |                      |
| <b>Construction 23</b>                                 |                         |                         |                      |
| Residential Building & Remodeling 2361                 | \$20,719,016,496        | \$19,456,877,639        | \$96,364,845         |
| Nonresidential Building 2362                           | \$18,992,186,969        | \$16,418,126,173        | \$79,243,409         |
| Heavy Construction & Highways 237                      | \$10,827,301,438        | \$8,961,637,438         | \$47,317,407         |
| Special Trade Contractors 238                          | \$43,369,827,645        | \$38,157,632,326        | \$188,825,535        |
| Electrical 23821                                       | \$8,500,125,534         | \$7,649,022,672         | \$38,125,313         |
| Plumbing & Heating 23822                               | \$8,988,670,050         | \$7,944,228,155         | \$39,242,223         |
| Painting 23832   | \$1,543,160,560         | \$1,473,251,957         | \$7,158,138          |
| Masonry/drywall 23814, 23831                           | \$2,342,139,299         | \$2,148,627,259         | \$10,342,060         |
| Roofing 23816  | \$2,389,999,851         | \$2,119,180,765         | \$10,122,305         |
| Other Contractors 238 Not Listed Above                 | \$19,605,732,351        | \$16,823,321,518        | \$83,835,496         |
| <b>Total:</b>  | <b>\$93,908,332,548</b> | <b>\$82,994,273,576</b> | <b>\$411,751,196</b> |
|  |                         |                         |                      |
| <b>Manufacturing 31-33</b>                             |                         |                         |                      |
| Food Products 311                                      | \$23,960,311,583        | \$9,205,561,988         | \$35,826,724         |
| Milling Of Grains 3112                                 | \$1,092,977,226         | \$508,512,028           | \$2,286,660          |
| Fruits & Vegetables 3114                               | \$6,926,408,546         | \$710,459,309           | \$3,418,923          |
| Dairy Products 3115                                    | \$2,927,773,779         | \$498,815,087           | \$2,423,665          |
| Meat Products 3116                                     | \$2,358,267,980         | \$2,349,236,239         | \$3,595,977          |
| Seafood Products 3117                                  | \$3,469,271,614         | \$669,789,957           | \$3,244,229          |
| Bakery Products 3118                                   | \$2,803,851,385         | \$1,505,076,571         | \$7,340,342          |
| Other Food Items 3111, 3113, 3119                      | \$4,381,761,053         | \$2,963,672,797         | \$13,516,928         |
| Beverages 312  | \$2,842,578,102         | \$1,859,563,426         | \$9,025,285          |
| Textiles 313,314                                       | \$908,805,198           | \$516,406,228           | \$2,527,180          |
| Apparel 315  | \$216,745,030           | \$144,549,058           | \$713,188            |
| Leather & Allied Products 316                          | \$187,293,705           | \$90,101,067            | \$448,447            |
| Lumber & Wood Products 321                             | \$9,095,719,527         | \$5,417,080,990         | \$22,261,873         |
| Sawmills 3211  | \$3,444,175,810         | \$2,087,388,706         | \$7,472,078          |
| Plywood & Trusses 3212                                 | \$1,369,609,999         | \$787,813,593           | \$3,138,528          |
| Millwork, Windows, Wood Products 3219                  | \$4,281,933,718         | \$2,541,878,691         | \$11,651,267         |
| Paper Products 322                                     | \$6,514,302,038         | \$4,143,414,533         | \$16,613,116         |
| Pulp & Paper Mills 3221                                | \$3,301,770,474         | \$1,957,918,238         | \$7,111,964          |

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| Other Paper Products 3222                         | \$3,212,531,564          | \$2,185,496,295          | \$9,501,152          |
| Commercial Printing 323                           | \$940,062,878            | \$760,774,059            | \$3,764,246          |
| Petroleum & Coal Products 324                     | \$19,294,136,651         | \$17,741,880,841         | \$86,794,883         |
| Petroleum Refining 32411                          | \$18,076,941,669         | \$17,031,912,940         | \$83,293,192         |
| Asphalt/petroleum/coal Products 32412, 32419      | \$1,217,194,982          | \$709,967,901            | \$3,501,691          |
| Chemicals 325                                     | \$7,092,600,285          | \$4,877,085,413          | \$24,805,988         |
| Chemicals, Pesticides & Fertilizers 3251, 3253    | \$2,470,237,631          | \$1,839,353,733          | \$9,275,217          |
| Resins, Synthetic Fibers & Filaments 3252         | \$798,091,993            | \$512,889,474            | \$2,486,144          |
| Pharmaceuticals 3254                              | \$3,036,031,883          | \$1,978,144,472          | \$10,364,859         |
| Paint, Coating & Adhesives 3255                   | \$100,490,320            | \$65,559,085             | \$317,531            |
| Soap, Cleaning Compound & Toiletries 3256         | \$245,856,924            | \$144,754,798            | \$698,608            |
| Other Chemical Products 3259                      | \$441,891,534            | \$336,383,851            | \$1,663,629          |
| Plastics & Rubber Products 326                    | \$3,233,525,785          | \$2,120,349,728          | \$10,272,894         |
| Nonmetallic Minerals 327                          | \$3,451,817,661          | \$2,637,648,198          | \$13,219,837         |
| Primary Metals 331                                | \$2,790,717,846          | \$1,768,877,061          | \$8,638,278          |
| Iron & Steel Mills 3311, 3312                     | \$1,390,616,926          | \$873,561,248            | \$4,225,906          |
| Aluminum Smelting 3313                            | \$397,324,997            | \$280,446,430            | \$1,359,799          |
| Other Nonferrous Metals 3314                      | \$172,738,768            | \$161,934,900            | \$855,835            |
| Foundries 3315                                    | \$830,037,155            | \$452,934,483            | \$2,196,738          |
| Fabricated Metal Products 332                     | \$8,493,357,680          | \$5,849,139,637          | \$28,385,829         |
| Machinery 333                                     | \$6,979,699,118          | \$3,816,900,163          | \$18,909,309         |
| Farm & Construction Implements 3331               | \$698,408,244            | \$376,174,480            | \$1,812,154          |
| Industrial Machinery 3332                         | \$1,688,471,185          | \$732,624,654            | \$3,702,655          |
| Commercial & Other Equipment 3333-3336 & 3339     | \$4,592,819,689          | \$2,708,101,029          | \$13,394,500         |
| Computers & Electronics 334                       | \$12,368,743,722         | \$7,172,543,123          | \$41,272,086         |
| Computer Hardware 3341                            | \$296,004,656            | \$193,455,603            | \$1,290,628          |
| Telephone & Communications Equipment 3342         | \$1,338,654,156          | \$940,936,067            | \$10,451,402         |
| Audio & Video Equipment 3343                      | \$163,681,465            | \$59,136,920             | \$288,029            |
| Semiconductors 3344                               | \$3,420,942,661          | \$1,455,511,476          | \$6,154,630          |
| Instruments 3345                                  | \$7,065,662,185          | \$4,457,564,965          | \$22,539,193         |
| Software, Other Magnetic & Optical Media 3346     | \$83,798,599             | \$65,938,092             | \$548,204            |
| Electrical Equipment & Appliances 335             | \$4,879,242,025          | \$1,594,061,137          | \$8,061,931          |
| Lighting Equipment 3351                           | \$158,135,104            | \$57,175,491             | \$281,100            |
| Household Appliances 3352                         | \$38,922,818             | \$23,615,512             | \$113,963            |
| Other Electric Equipment 3353, 3359               | \$4,682,184,103          | \$1,513,270,134          | \$7,666,868          |
| Transportation Equipment 336                      | \$52,235,324,289         | \$27,675,783,893         | \$134,598,178        |
| Motor Vehicles & Parts 3361, 3362, 3363           | \$3,268,665,106          | \$1,812,613,693          | \$8,788,222          |
| Aircraft, Aerospace & Parts 3364                  | \$47,131,393,472         | \$24,396,020,660         | \$118,392,450        |
| Ships & Boats 3366                                | \$1,625,896,813          | \$1,293,743,315          | \$6,578,701          |
| Railroad, Other Transportation Equip. 3365, 3369  | \$209,368,898            | \$173,406,225            | \$838,805            |
| Furniture & Related Products 337                  | \$1,703,553,197          | \$1,254,582,731          | \$6,073,046          |
| Other Manufacturing 339                           | \$7,159,056,193          | \$4,360,774,541          | \$22,009,989         |
| Other Medical Equip & Supplies 339112, 339115     | \$923,257,050            | \$647,116,783            | \$3,195,798          |
| Dental Laboratories 339116                        | \$214,424,578            | \$184,638,007            | \$1,075,929          |
| Sporting And Athletic Goods 33992                 | \$683,298,372            | \$184,696,500            | \$926,906            |
| All Other Miscellaneous Mfg 3399 Not Listed Above | \$5,338,076,193          | \$3,344,323,251          | \$16,811,356         |
| <b>Total:</b>                                     | <b>\$174,347,592,513</b> | <b>\$103,007,077,815</b> | <b>\$494,222,307</b> |
|   |                          |                          |                      |
| <b>Wholesale Trade 42</b>                         |                          |                          |                      |
| Durable Goods 423                                 | \$104,111,190,624        | \$78,078,098,791         | \$395,426,791        |
| Motor Vehicles & Parts 4231                       | \$18,179,580,078         | \$16,233,882,804         | \$80,521,348         |
| Furniture & Home Furnishings 4232                 | \$1,735,059,508          | \$1,423,416,887          | \$6,937,893          |
| Lumber & Construction Materials 4233              | \$11,093,402,787         | \$7,727,789,046          | \$36,677,102         |

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| Professional & Commercial Equipment 4234                    | \$18,217,603,431         | \$14,990,584,416         | \$80,001,981         |
| Metal & Mineral (except Petroleum) 4235                     | \$4,238,309,600          | \$2,981,473,971          | \$14,445,862         |
| Electrical Equipment 4236                                   | \$10,945,521,207         | \$9,751,489,804          | \$49,988,263         |
| Hardware, Plumbing, Heating Equipment 4237                  | \$6,829,591,380          | \$5,516,388,828          | \$27,073,169         |
| Machinery & Equipment 4238                                  | \$17,380,458,335         | \$13,402,143,880         | \$66,732,148         |
| Sporting & Recreational Goods & Supplies 423910             | \$1,648,961,706          | \$1,211,652,925          | \$5,969,352          |
| Toy & Hobby Goods & Supplies 423920                         | \$5,550,043,669          | \$385,127,001            | \$2,249,251          |
| Other Misc Durable Goods 423930, 423940, 423990             | \$8,292,658,923          | \$4,454,149,229          | \$24,830,422         |
| Nondurable Goods: 424                                       | \$113,901,467,774        | \$87,590,308,093         | \$370,387,623        |
| Paper & Paper Products 4241                                 | \$2,604,450,144          | \$2,333,694,353          | \$11,052,754         |
| Drugs & Sundries 4242                                       | \$15,913,505,025         | \$15,466,870,663         | \$36,223,401         |
| Apparel 4243  | \$3,408,330,943          | \$1,537,231,918          | \$7,646,583          |
| Food Products 4244  | \$45,573,098,991         | \$30,721,419,030         | \$130,352,240        |
| Farm Products 4245  | \$2,012,728,631          | \$1,241,305,913          | \$6,305,880          |
| Chemicals & Plastics 4246                                   | \$4,004,684,233          | \$2,827,176,049          | \$13,716,627         |
| Petroleum Products 4247                                     | \$20,930,772,756         | \$18,783,308,394         | \$94,070,069         |
| Beer & Ale 424810   | \$1,183,218,298          | \$1,144,892,208          | \$5,550,173          |
| Wine & Distilled Alcoholic Beverages 424820                 | \$4,887,112,735          | \$4,009,972,141          | \$19,802,089         |
| Farm Supplies 42491   | \$4,580,168,828          | \$2,551,331,184          | \$12,723,193         |
| Tobacco & Tobacco Products 42494                            | \$1,377,498,444          | \$1,266,492,223          | \$6,111,311          |
| Other Misc Nondurable Goods 4249 Not Listed Above           | \$7,425,898,746          | \$5,706,614,017          | \$26,833,303         |
| Electronic Markets, Agents, Brokers 425                     | \$3,427,573,640          | \$2,232,989,978          | \$13,421,321         |
| <b>Total:</b>   | <b>\$221,440,232,038</b> | <b>\$167,901,396,862</b> | <b>\$779,235,735</b> |
| <b>Retail Trade 44-45</b>                                   |                          |                          |                      |
| Motor Vehicles & Parts 441                                  | \$36,973,818,742         | \$32,959,539,053         | \$170,880,556        |
| New & Used Auto Dealers 4411                                | \$28,572,354,514         | \$25,657,001,663         | \$134,216,721        |
| Rv, Boat, Motorcycle Dealers 4412                           | \$3,144,217,615          | \$2,610,141,662          | \$13,575,450         |
| Automotive Parts & Tires 4413                               | \$5,257,246,613          | \$4,692,395,728          | \$23,088,385         |
| Bldg. Materials, Garden Supplies 444                        | \$14,618,315,662         | \$13,604,640,654         | \$65,802,477         |
| Building Materials 4441                                     | \$12,514,795,280         | \$11,736,750,592         | \$56,530,969         |
| Lawn & Garden Supplies 4442                                 | \$2,103,520,382          | \$1,867,890,062          | \$9,271,508          |
| Food & Beverages (off-premises) 445                         | \$27,833,757,449         | \$25,379,107,259         | \$125,787,204        |
| Grocery & Convenience Retailers 4451                        | \$24,584,782,152         | \$22,637,132,613         | \$112,796,269        |
| Other Food Stores/specialty Foods 4452                      | \$2,333,838,989          | \$1,963,647,531          | \$9,179,248          |
| Beer, Wine And Liquor Retailers 4453                        | \$915,136,308            | \$778,327,115            | \$3,811,687          |
| Furniture, Home Furnishings, Electronics, And Appliance 449 | \$20,913,312,087         | \$17,934,891,845         | \$126,295,898        |
| Furniture & Home Furnishings 4491                           | \$4,312,175,996          | \$3,944,755,337          | \$18,995,654         |
| Electronics & Appliances 4492                               | \$16,601,136,091         | \$13,990,136,508         | \$107,300,244        |
| Electronic & Appliance Retailers 449210                     | \$16,601,136,091         | \$13,990,136,508         | \$107,300,244        |
| Department Stores 4551                                      | \$1,036,399,389          | \$1,027,309,825          | \$4,942,328          |
| General Merchandise Retailers 4552                          | \$46,658,436,137         | \$31,212,401,659         | \$149,499,001        |
| Warehouse Clubs And Superstores 455211                      | \$44,361,884,120         | \$29,249,446,299         | \$139,662,350        |
| All Other General Merchandise Retailers 455219              | \$2,296,552,017          | \$1,962,955,360          | \$9,836,651          |
| Drug Stores & Personal Care Retailers 456                   | \$16,791,169,365         | \$15,748,109,731         | \$76,175,798         |
| Gas Stations (incl. Convenience Stores) 457                 | \$13,787,108,776         | \$11,125,529,319         | \$55,126,783         |
| Apparel & Accessories 458                                   | \$6,963,446,279          | \$6,223,499,867          | \$30,278,858         |
| Clothing Retailers 4581                                     | \$5,373,137,359          | \$4,842,184,139          | \$23,683,240         |
| Shoe Retailers 4582   | \$501,911,301            | \$483,849,717            | \$2,286,283          |
| Jewelry & Luggage Retailers 4583                            | \$1,088,397,619          | \$897,466,011            | \$4,309,335          |
| Sporting Goods, Toy/hobby/book/music/misc 459               | \$40,223,016,308         | \$24,526,254,386         | \$145,789,346        |
| Sporting Goods 45911  | \$3,629,268,549          | \$3,149,395,554          | \$15,408,880         |
| Hobby & Toy Retailers 45912                                 | \$1,977,962,741          | \$637,281,984            | \$3,491,326          |

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| Sewing Supplies 45913  | \$169,239,587            | \$154,702,404            | \$754,117              |
| Musical Instruments 45914  | \$295,741,432            | \$235,684,358            | \$1,350,202            |
| Book Retailers And News Dealers 4592                             | \$525,863,922            | \$346,818,748            | \$1,887,879            |
| Miscellaneous Retailers 4599                                     | \$33,624,940,077         | \$20,002,371,338         | \$122,896,942          |
| <b>Total:</b>  | <b>\$225,798,780,194</b> | <b>\$179,741,283,598</b> | <b>\$950,578,249</b>   |
| <b>Transportation 48-492</b>                                     |                          |                          |                        |
| Air Transportation 481   | \$385,284,258            | \$366,333,087            | \$3,999,350            |
| Railroads 482  | \$147,103,458            | \$147,095,418            | \$1,784,952            |
| Water Transportation 483   | \$201,837,297            | \$136,288,276            | \$1,170,996            |
| Truck Transportation 484   | \$1,703,723,970          | \$1,359,023,335          | \$10,940,012           |
| Transit & Ground Passenger Transport 485                         | \$485,682,308            | \$480,862,202            | \$4,851,626            |
| Pipeline Transportation 486                                      | 58881661                 | 56704150                 | 159267                 |
| Scenic & Sightseeing Transportation 487                          | \$197,092,616            | \$108,676,184            | \$740,312              |
| Support Activities For Transportation 488                        | \$5,751,840,936          | \$5,107,668,031          | \$35,252,418           |
| Postal Service, Couriers And Messengers 491, 492                 | \$972,009,572            | \$653,830,104            | \$9,844,125            |
| <b>Total:</b>  | <b>\$9,903,456,076</b>   | <b>\$8,416,480,787</b>   | <b>\$68,743,058</b>    |
| <b>Warehousing &amp; Storage 493</b>                             |                          |                          |                        |
| <b>Total:</b>  | <b>\$1,596,634,092</b>   | <b>\$1,350,159,532</b>   | <b>\$7,953,169</b>     |
| <b>Information 51</b>  |                          |                          |                        |
| Motion Picture Production 512                                    | \$1,545,635,965          | \$1,260,983,337          | \$16,418,835           |
| Publishing Industries 513  | \$14,972,673,866         | \$10,845,551,423         | \$105,352,813          |
| Newspapers 51311   | \$59,213,919             | \$58,171,483             | \$529,652              |
| Books & Periodicals 51312, 51313                                 | \$590,234,466            | \$510,558,189            | \$4,017,335            |
| Software 5132  | \$12,480,773,110         | \$8,507,168,661          | \$65,780,127           |
| Other Publishers 51314, 51319                                    | \$1,842,452,371          | \$1,769,653,090          | \$35,025,699           |
| Broadcasting And Content Providers 516                           | \$3,942,024,721          | \$3,331,856,272          | \$49,137,061           |
| Telecommunications 517   | \$12,345,709,810         | \$12,217,011,290         | \$133,039,823          |
| Wired Telecommunications Carriers 517111                         | \$2,984,303,757          | \$2,971,614,597          | \$31,953,870           |
| Wireless Telecommunications Carriers 517112, 517122              | \$6,230,182,733          | \$6,141,048,382          | \$54,632,945           |
| Satellite And Other Telecommunications 5174, 5178                | \$3,131,223,320          | \$3,104,348,311          | \$46,453,008           |
| Data Proc. Svcs., Hosting 518                                    | \$6,835,079,217          | \$3,645,327,527          | \$47,875,292           |
| Web Search, Libraries, Archives & Other Information Services 519 | \$4,276,998,170          | \$3,516,610,642          | \$63,952,307           |
| <b>Total:</b>  | <b>\$43,918,121,749</b>  | <b>\$34,817,340,491</b>  | <b>\$415,776,131</b>   |
| <b>Finance, Insurance, Real Estate 52-53</b>                     |                          |                          |                        |
| Banks & Credit Unions 521, 522                                   | \$33,959,019,734         | \$28,538,828,605         | \$668,174,276          |
| Securities & Other Financial Investment 523, 525                 | \$17,285,582,685         | \$12,953,217,857         | \$246,800,085          |
| Insurance Agents & Brokers 524                                   | \$14,740,485,274         | \$7,090,378,178          | \$72,489,175           |
| Real Estate Agents & Brokers 531                                 | \$8,762,601,038          | \$7,778,683,660          | \$120,620,562          |
| Rental Of Tangible Personal Property 532                         | \$8,002,209,081          | \$7,212,799,711          | \$39,527,599           |
| Lessors Of Nonfinancial Intangibles 533                          | \$872,540,966            | \$813,431,957            | \$12,502,138           |
| <b>Total:</b>  | <b>\$83,622,438,778</b>  | <b>\$64,387,339,968</b>  | <b>\$1,160,113,835</b> |
| <b>Business, Personal And Other Services 54-92</b>               |                          |                          |                        |
| Professional, Scientific & Technical Services 54                 | \$117,664,271,817        | \$70,573,569,550         | \$933,523,512          |
| Legal Services 5411  | \$8,524,188,257          | \$7,877,419,317          | \$131,620,424          |
| Accounting Services 5412   | \$5,567,474,535          | \$4,809,092,844          | \$78,718,126           |
| Architectural Services 54131                                     | \$2,276,153,988          | \$1,882,744,310          | \$31,511,954           |
| Engineering Services 54133                                       | \$7,817,098,357          | \$6,671,426,134          | \$90,787,681           |
| Other Related Services 54132, 54134-54138                        | \$1,222,710,441          | \$1,041,916,213          | \$15,207,772           |

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

**Washington State Quarterly Business Review**

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

Calendar 2024

| Industry and NAICS Number                       | Gross                      | Taxable                  | B&O Tax                |
|---|----------------------------|--------------------------|------------------------|
| Specialized Design Services 5414                | \$1,664,285,297            | \$1,157,650,842          | \$11,619,757           |
| Computer System Design Services 5415            | \$41,936,956,109           | \$16,314,411,817         | \$185,311,764          |
| Consulting Services 5416                        | \$25,513,323,334           | \$18,765,298,904         | \$243,247,553          |
| Scientific Research & Development Services 5417 | \$10,434,207,104           | \$3,506,363,912          | \$26,437,482           |
| Advertising & Public Relations 5418             | \$2,720,656,897            | \$1,967,650,801          | \$28,595,313           |
| Other Professional Services 5419                | \$9,987,217,498            | \$6,579,594,456          | \$90,465,686           |
| Management Services 55                          | \$1,335,620,500            | \$915,521,498            | \$15,072,537           |
| Administrative & Support Services 561           | \$62,990,922,028           | \$34,743,736,350         | \$393,361,580          |
| Employment Services 5613                        | \$5,913,278,046            | \$4,885,466,827          | \$77,295,804           |
| Travel Services 5615                            | \$22,923,659,339           | \$1,383,995,288          | \$17,293,975           |
| Investigation & Security Services 5616          | \$2,396,176,718            | \$2,168,276,889          | \$27,592,734           |
| Building Services & Janitorial 5617             | \$6,133,911,787            | \$5,819,126,959          | \$48,889,129           |
| Other 5611, 5612, 5614, 5619                    | \$25,623,896,138           | \$20,486,870,387         | \$222,289,938          |
| Waste Treatment/collection 562                  | \$5,945,212,896            | \$5,649,353,015          | \$64,347,954           |
| Schools (public, Private, Technical) 61         | \$3,528,085,932            | \$2,204,016,712          | \$31,510,947           |
| Health Services 62                              | \$79,337,361,281           | \$54,535,104,034         | \$832,428,715          |
| Ambulatory Health Care Services 621             | \$36,952,459,517           | \$31,503,989,060         | \$512,027,708          |
| Physicians 6211                                 | \$12,486,683,268           | \$10,040,182,682         | \$169,312,030          |
| Dentists 6212                                   | \$5,170,741,305            | \$5,121,568,808          | \$87,039,737           |
| Other Health Practitioners 6213                 | \$5,455,924,371            | \$4,990,932,843          | \$77,285,815           |
| Outpatient Care Centers 6214                    | \$4,889,720,217            | \$3,471,800,809          | \$54,069,088           |
| Medical & Diagnostic Laboratories 6215          | \$2,177,854,876            | \$1,210,331,065          | \$20,108,219           |
| Home Health Care 6216                           | \$4,450,667,501            | \$4,399,995,910          | \$65,645,853           |
| Other Ambulatory Health Care 6219               | \$2,320,867,979            | \$2,269,176,943          | \$38,566,966           |
| Hospitals 622                                   | \$34,200,865,761           | \$17,325,512,427         | \$254,489,739          |
| Nursing & Retirement Homes 623                  | \$4,414,180,313            | \$3,778,041,576          | \$39,650,299           |
| Social Services & Day Care 624                  | \$3,769,855,690            | \$1,927,560,971          | \$26,260,969           |
| Arts, Entertainment, & Recreation 71            | \$6,314,188,066            | \$5,383,523,600          | \$60,407,764           |
| Performing Arts, Spectator Sports 711           | \$2,835,206,043            | \$2,241,730,392          | \$33,901,404           |
| Museums, Historical Sites, Etc. 712             | \$164,524,909              | \$75,447,942             | \$943,499              |
| Amusement, Gambling, Recreation 713             | \$3,314,457,114            | \$3,066,345,266          | \$25,562,861           |
| Accommodations 721                              | \$5,413,577,374            | \$5,131,955,196          | \$29,867,070           |
| Restaurants, Food Services 7223, 7225           | \$23,011,427,495           | \$22,513,085,507         | \$119,375,027          |
| Drinking Places 7224                            | \$1,160,610,075            | \$1,063,076,365          | \$6,178,647            |
| Auto Repair & Services 8111                     | \$4,700,595,144            | \$4,538,104,109          | \$22,474,948           |
| Other Repair Services 8112-8114                 | \$3,287,981,412            | \$2,458,329,636          | \$13,169,596           |
| Personal Services 812                           | \$4,831,396,114            | \$4,513,791,535          | \$54,097,205           |
| Personal Care (barber, Beauty, Etc.) 8121       | \$1,976,582,414            | \$1,909,923,776          | \$27,504,430           |
| Death Care Services 8122                        | \$342,226,738              | \$330,790,780            | \$4,456,916            |
| Laundry & Dry Cleaning 8123                     | \$622,469,590              | \$609,853,688            | \$4,284,984            |
| Other Personal Services 8129                    | \$1,890,117,372            | \$1,663,223,291          | \$17,850,875           |
| Religious, Civic & Other Organizations 813, 814 | \$2,046,486,082            | \$979,482,444            | \$14,149,549           |
| Public Administration, 92                       | \$682,872,120              | \$624,517,153            | \$9,419,559            |
| <b>Total:</b>                                   | <b>\$322,250,608,336</b>   | <b>\$215,827,166,704</b> | <b>\$2,599,384,610</b> |
|   |                            |                          |                        |
| <b>Total All Industries</b>                     |                            |                          |                        |
| <b>Total:</b>                                   | <b>\$1,195,496,788,358</b> | <b>\$873,008,105,825</b> | <b>\$7,001,520,859</b> |

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX