

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

1st Quarter, 2021

Industry and NAICS Number	Gross	Taxable	B&O Tax
<b>Agriculture, Forestry, Fishing 11</b>			
Crop & Animal Production 111,112	\$437,404,030	\$270,425,016	\$1,314,036
Forestry & Logging 113	\$348,884,779	\$314,390,972	\$1,183,239
Fishing & Hunting 114	\$38,213,389	\$17,513,223	\$108,044
Ag & Forestry Support Activities 115	\$163,209,380	\$97,529,554	\$934,311
<b>Total:</b>	<b>\$987,711,578</b>	<b>\$699,858,765</b>	<b>\$3,539,630</b>
<b>Mining 21</b>			
Sand & Gravel, Quarrying 2123	\$88,274,597	\$83,629,809	\$513,383
Other Extraction & Support Act. 211, 2121, 2122, 213	\$26,618,662	\$23,108,987	\$163,495
<b>Total:</b>	<b>\$114,893,259</b>	<b>\$106,738,796</b>	<b>\$676,878</b>
<b>Utilities 22</b>			
Hydroelectric Power Generation 221111	\$8,866,173	\$8,170,596	\$99,450
Alternative Power Generation 221114-221117	\$25,558,793	\$24,727,623	\$124,431
Other Electric Power Generation 221112, 221113, 221118	\$7,689,763	\$6,062,039	\$59,174
Electric Power Generation & Trans. 221121, 221122	\$173,471,454	\$160,193,158	\$2,075,915
Natural Gas Distribution 2212	\$100,662,744	\$29,465,635	\$192,929
Water & Sewer 2213	\$526,358,267	\$469,362,232	\$7,819,233
<b>Total:</b>	<b>\$842,607,194</b>	<b>\$697,981,283</b>	<b>\$10,371,132</b>
<b>Construction 23</b>			
Residential Building & Remodeling 2361	\$3,771,052,763	\$3,567,559,142	\$17,914,876
Nonresidential Building 2362	\$4,318,531,956	\$3,984,801,898	\$19,073,554
Heavy Construction & Highways 237	\$1,814,966,462	\$1,483,369,269	\$8,022,282
Special Trade Contractors 238	\$8,072,121,056	\$7,304,650,340	\$35,883,687
Electrical 23821	\$1,608,228,076	\$1,436,257,551	\$7,116,171
Plumbing & Heating 23822	\$1,619,096,444	\$1,504,688,608	\$7,418,437
Painting 23832	\$249,826,606	\$240,895,728	\$1,169,651
Masonry/drywall 23814, 23831	\$489,266,374	\$457,122,614	\$2,197,012
Roofing 23816	\$389,372,698	\$352,767,918	\$1,683,944
Other Contractors 238 Not Listed Above	\$3,716,330,858	\$3,312,917,921	\$16,298,472
<b>Total:</b>	<b>\$17,976,672,237</b>	<b>\$16,340,380,649</b>	<b>\$80,894,399</b>
<b>Manufacturing 31-33</b>			
Food Products 311	\$4,717,170,451	\$1,777,773,500	\$6,643,369
Milling Of Grains 3112	\$196,025,324	\$109,927,866	\$508,648
Fruits & Vegetables 3114	\$1,316,778,654	\$140,079,672	\$622,249
Dairy Products 3115	\$664,719,670	\$92,598,094	\$450,349
Meat Products 3116	\$553,292,358	\$550,645,516	\$852,688
Seafood Products 3117	\$706,198,505	\$132,542,965	\$658,804
Bakery Products 3118	\$500,546,276	\$253,284,062	\$1,233,378
Other Food Items 3111, 3113, 3119	\$779,609,664	\$498,695,325	\$2,317,253
Beverages 312	\$715,234,292	\$420,794,194	\$2,038,061
Textiles 313,314	\$227,537,919	\$126,608,972	\$613,759
Apparel 315	\$49,156,588	\$27,355,728	\$135,992
Leather & Allied Products 316	\$31,930,337	\$14,845,880	\$72,176
Lumber & Wood Products 321	\$2,987,913,888	\$1,805,016,329	\$7,022,317
Sawmills 3211	\$1,400,549,969	\$861,092,884	\$3,041,309

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**TABLE 5: BUSINESS AND OCCUPATION TAX**

Statewide Amounts By Industry (NAICS)

1st Quarter, 2021

Industry and NAICS Number	Gross	Taxable	B&O Tax
Plywood & Trusses 3212	\$398,269,283	\$244,424,764	\$968,929
Millwork, Windows, Wood Products 3219	\$1,189,094,636	\$699,498,681	\$3,012,079
Paper Products 322	\$1,857,729,185	\$1,102,254,515	\$4,287,064
Pulp & Paper Mills 3221	\$1,099,117,239	\$599,366,943	\$2,132,927
Other Paper Products 3222	\$758,611,946	\$502,887,572	\$2,154,137
Commercial Printing 323	\$157,266,808	\$124,800,732	\$617,857
Petroleum & Coal Products 324	\$3,333,475,515	\$2,996,941,394	\$14,628,641
Petroleum Refining 32411	\$3,111,369,261	\$2,868,309,598	\$13,998,938
Asphalt/petroleum/coal Products 32412, 32419	\$222,106,254	\$128,631,796	\$629,703
Chemicals 325	\$1,973,168,639	\$1,128,538,000	\$5,592,596
Chemicals, Pesticides & Fertilizers 3251, 3253	\$729,024,498	\$380,059,350	\$1,889,889
Resins, Synthetic Fibers & Filaments 3252	\$207,920,052	\$130,614,181	\$632,074
Pharmaceuticals 3254	\$655,257,558	\$408,595,941	\$1,989,975
Paint, Coating & Adhesives 3255	\$41,038,854	\$23,611,943	\$154,562
Soap, Cleaning Compound & Toiletries 3256	\$242,030,273	\$118,251,269	\$572,098
Other Chemical Products 3259	\$97,897,404	\$67,405,316	\$353,998
Plastics & Rubber Products 326	\$742,939,421	\$479,223,964	\$2,318,498
Nonmetallic Minerals 327	\$760,102,438	\$572,691,260	\$2,843,340
Primary Metals 331	\$656,030,853	\$400,660,485	\$1,944,885
Iron & Steel Mills 3311, 3312	\$373,958,833	\$227,031,487	\$1,098,365
Aluminum Smelting 3313	\$87,247,690	\$60,588,955	\$293,649
Other Nonferrous Metals 3314	\$17,702,452	\$16,397,136	\$79,316
Foundries 3315	\$177,121,878	\$96,642,907	\$473,555
Fabricated Metal Products 332	\$1,769,252,753	\$1,143,997,608	\$5,542,787
Machinery 333	\$1,453,957,032	\$804,276,681	\$3,987,360
Farm & Construction Implements 3331	\$206,834,697	\$122,348,728	\$589,986
Industrial Machinery 3332	\$332,600,814	\$144,368,783	\$715,348
Commercial & Other Equipment 3333-3336 & 3339	\$914,521,521	\$537,559,170	\$2,682,026
Computers & Electronics 334	\$2,397,429,648	\$1,264,995,300	\$6,300,689
Computer Hardware 3341	\$48,177,985	\$37,876,770	\$266,447
Telephone & Communications Equipment 3342	\$160,888,135	\$80,265,114	\$392,981
Audio & Video Equipment 3343	\$37,984,592	\$13,473,526	\$75,705
Semiconductors 3344	\$805,950,482	\$360,865,969	\$1,511,142
Instruments 3345	\$1,317,487,139	\$757,950,316	\$3,973,318
Software, Other Magnetic & Optical Media 3346	\$26,941,315	\$14,563,605	\$81,096
Electrical Equipment & Appliances 335	\$955,576,642	\$321,382,293	\$1,641,369
Lighting Equipment 3351	\$54,325,295	\$15,704,615	\$79,973
Household Appliances 3352	\$3,107,257	\$2,756,960	\$13,340
Other Electric Equipment 3353, 3359	\$898,144,090	\$302,920,718	\$1,548,056
Transportation Equipment 336	\$10,015,449,829	\$6,253,610,308	\$30,439,019
Motor Vehicles & Parts 3361, 3362, 3363	\$592,388,394	\$374,829,885	\$1,819,924
Aircraft, Aerospace & Parts 3364	\$9,030,612,540	\$5,575,709,653	\$27,112,775
Ships & Boats 3366	\$339,870,094	\$264,236,947	\$1,316,805
Railroad, Other Transportation Equip. 3365, 3369	\$52,578,801	\$38,833,823	\$189,515
Furniture & Related Products 337	\$396,271,110	\$284,706,844	\$1,374,307
Other Manufacturing 339	\$1,432,517,929	\$848,286,647	\$4,706,812
Other Medical Equip & Supplies 339112, 339115	\$196,132,733	\$138,008,116	\$1,095,843
Dental Laboratories 339116	\$49,756,718	\$41,002,684	\$250,841
Sporting And Athletic Goods 33992	\$222,911,310	\$70,307,032	\$346,169

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All Other Miscellaneous Mfg 3399 Not Listed Above	\$963,717,168	\$598,968,815	\$3,013,959
<b>Total:</b>	<b>\$36,630,111,277</b>	<b>\$21,898,760,634</b>	<b>\$102,750,898</b>
<b>Wholesale Trade 42</b>			
Durable Goods 423	\$23,348,470,792	\$17,659,057,068	\$89,393,969
Motor Vehicles & Parts 4231	\$3,822,524,871	\$3,398,190,144	\$17,003,966
Furniture & Home Furnishings 4232	\$443,833,603	\$342,978,302	\$1,685,758
Lumber & Construction Materials 4233	\$3,340,745,381	\$2,567,737,835	\$12,128,105
Professional & Commercial Equipment 4234	\$3,979,557,994	\$3,182,460,949	\$17,606,858
Metal & Mineral (except Petroleum) 4235	\$993,047,915	\$747,795,944	\$3,620,245
Electrical Equipment 4236	\$2,285,334,639	\$1,976,469,692	\$10,043,434
Hardware, Plumbing, Heating Equipment 4237	\$1,350,409,775	\$1,122,915,543	\$5,494,445
Machinery & Equipment 4238	\$3,438,830,384	\$2,764,933,818	\$13,553,338
Sporting & Recreational Goods & Supplies 423910	\$432,467,855	\$286,869,726	\$1,437,217
Toy & Hobby Goods & Supplies 423920	\$1,619,997,780	\$93,811,250	\$536,947
Other Misc Durable Goods 423930, 423940, 423990	\$1,641,720,595	\$1,174,893,865	\$6,283,656
Nondurable Goods: 424	\$23,078,258,621	\$16,576,478,362	\$71,252,527
Paper & Paper Products 4241	\$654,803,405	\$554,239,785	\$2,603,777
Drugs & Sundries 4242	\$3,338,628,725	\$2,714,587,012	\$6,897,421
Apparel 4243	\$787,942,377	\$266,866,475	\$1,307,455
Food Products 4244	\$9,266,693,457	\$5,852,231,743	\$24,961,281
Farm Products 4245	\$453,151,433	\$266,815,600	\$1,317,341
Chemicals & Plastics 4246	\$833,902,687	\$614,610,250	\$2,983,686
Petroleum Products 4247	\$3,436,268,799	\$3,163,778,917	\$15,951,546
Beer & Ale 424810	\$246,567,060	\$236,508,920	\$1,145,280
Wine & Distilled Alcoholic Beverages 424820	\$1,115,418,130	\$838,444,344	\$4,099,986
Farm Supplies 42491	\$1,053,464,090	\$658,262,058	\$3,250,376
Tobacco & Tobacco Products 42494	\$280,095,085	\$257,307,898	\$1,245,329
Other Misc Nondurable Goods 4249 Not Listed Above	\$1,611,323,373	\$1,152,825,360	\$5,489,049
Electronic Markets, Agents, Brokers 425	\$416,022,089	\$265,214,669	\$1,864,620
<b>Total:</b>	<b>\$46,842,751,502</b>	<b>\$34,500,750,099</b>	<b>\$162,511,116</b>
<b>Retail Trade 44-45</b>			
Motor Vehicles & Parts 441	\$8,366,683,921	\$7,487,904,635	\$38,835,002
New & Used Auto Dealers 4411	\$6,425,210,230	\$5,819,810,757	\$30,491,255
Rv, Boat, Motorcycle Dealers 4412	\$864,429,699	\$723,160,435	\$3,745,813
Automotive Parts & Tires 4413	\$1,077,043,992	\$944,933,443	\$4,597,934
Furniture & Home Furnishings 442	\$1,122,693,027	\$1,034,304,430	\$4,963,990
Electronics & Appliances 443	\$2,837,458,165	\$2,433,343,958	\$16,197,618
Household Appliances 443141	\$181,428,340	\$176,512,001	\$852,083
Electronic Stores 443142	\$2,656,029,825	\$2,256,831,957	\$15,345,535
Bldg. Materials, Garden Supplies 444	\$3,484,661,759	\$3,285,029,256	\$15,819,006
Building Materials 4441	\$3,044,038,747	\$2,885,663,311	\$13,800,621
Lawn & Garden Supplies 4442	\$440,623,012	\$399,365,945	\$2,018,385
Food & Beverages (off-premises) 445	\$5,308,660,195	\$4,822,704,327	\$23,710,769
Grocery & Convenience Stores 4451	\$4,634,600,168	\$4,302,104,952	\$21,326,846
Other Food Stores/specialty Foods 4452	\$467,639,810	\$359,602,215	\$1,591,386
Beer, Wine And Liquor Stores 4453	\$206,420,217	\$160,997,160	\$792,537
Drug Stores & Personal Care Stores 446	\$3,420,135,727	\$3,142,400,781	\$15,675,275
Gas Stations (incl. Convenience Stores) 447	\$2,268,633,776	\$1,767,496,613	\$8,794,797
Apparel & Accessories 448	\$1,231,415,980	\$1,101,450,794	\$5,402,757
Clothing Stores 4481	\$905,273,831	\$840,299,462	\$4,129,120

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Statewide Amounts By Industry (NAICS)

1st Quarter, 2021

Industry and NAICS Number	Gross	Taxable	B&O Tax
Shoe Stores 4482	\$96,366,186	\$89,852,773	\$426,741
Jewelry & Luggage Stores 4483	\$229,775,963	\$171,298,559	\$846,896
Sporting Goods, Toy/hobby/book/music 451	\$1,465,883,158	\$977,449,485	\$4,833,793
Sporting Goods 45111	\$838,720,990	\$695,620,979	\$3,364,942
Hobby & Toy Stores 45112	\$405,336,410	\$120,525,374	\$635,328
Sewing Supplies 45113	\$42,613,524	\$38,022,729	\$180,905
Musical Instruments 45114	\$66,906,946	\$60,334,388	\$319,992
Book, Periodical & Music Stores 45121	\$112,305,288	\$62,946,015	\$332,626
Department Stores 4522	\$249,622,510	\$240,385,357	\$1,157,679
Warehouse Clubs And Superstores 452311	\$7,920,197,350	\$5,552,369,623	\$26,481,278
All Other General Merchandise Stores 452319	\$375,698,033	\$262,356,591	\$1,265,114
Electronic Shopping And Mail-order Houses 4541	\$1,078,487,769	\$792,369,209	\$4,663,913
Miscellaneous Retailers 453, 4542, 4543	\$6,322,247,796	\$3,454,967,408	\$27,534,618
<b>Total:</b>	<b>\$45,452,479,166</b>	<b>\$36,354,532,467</b>	<b>\$195,335,609</b>
<b>Transportation 48-492</b>			
Air Transportation 481	\$22,056,618	\$20,813,560	\$177,017
Railroads 482	\$35,858,157	\$35,858,157	\$445,704
Water Transportation 483	\$21,479,431	\$10,662,307	\$65,567
Truck Transportation 484	\$268,984,181	\$232,545,227	\$1,901,285
Transit & Ground Passenger Transport 485	\$73,885,054	\$58,699,758	\$663,784
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	\$7,712,968	\$5,630,752	\$39,859
Support Activities For Transportation 488	\$1,051,230,769	\$952,889,764	\$5,217,788
Postal Service, Couriers And Messengers 491, 492	\$304,105,990	\$70,784,190	\$710,283
<b>Total:</b>	<b>\$1,794,950,185</b>	<b>\$1,397,520,732</b>	<b>\$9,262,841</b>
<b>Warehousing &amp; Storage 493</b>			
<b>Total:</b>	<b>\$260,895,305</b>	<b>\$246,565,299</b>	<b>\$1,353,463</b>
<b>Information 51</b>			
Publishing (except Internet) 511	\$2,145,804,447	\$1,324,668,062	\$14,844,267
Newspapers 51111	\$78,896,815	\$78,316,154	\$328,572
Books & Periodicals 51112, 51113	\$109,620,656	\$92,060,245	\$680,469
Software 5112	\$1,666,138,536	\$885,359,653	\$7,063,160
Other Publishers 51114, 51119	\$291,148,440	\$268,932,010	\$6,772,066
Motion Picture Production 512	\$221,353,117	\$183,119,789	\$2,469,517
Radio & Tv Broadcasting, Cable Tv 515	\$905,822,408	\$806,770,895	\$12,836,443
Telecommunications 517	\$3,071,865,211	\$3,025,159,018	\$35,658,317
Wired Telecommunications Carriers 517311	\$714,203,062	\$712,229,654	\$7,235,843
Wireless Telecommunications Carriers 517312	\$1,402,738,487	\$1,393,969,116	\$16,424,807
Satellite And Other Telecommunications 5174, 5179	\$954,923,662	\$918,960,248	\$11,997,667
Isps, Web Search Portals, Data Proc. Svcs. 518	\$1,426,213,257	\$664,374,758	\$9,420,895
Other Information Services 519	\$757,874,296	\$503,168,575	\$9,228,597
<b>Total:</b>	<b>\$8,528,932,736</b>	<b>\$6,507,261,097</b>	<b>\$84,458,036</b>
<b>Finance, Insurance, Real Estate 52-53</b>			
Banks & Credit Unions 521, 522	\$6,474,544,490	\$5,355,141,296	\$112,783,338
Securities & Other Financial Investment 523, 525	\$2,994,335,104	\$2,089,480,215	\$37,949,675
Insurance Agents & Brokers 524	\$2,703,670,337	\$1,312,185,704	\$12,740,781
Real Estate Agents & Brokers 531	\$1,771,728,000	\$1,589,369,420	\$24,545,989
Rental Of Tangible Personal Property 532	\$1,520,422,643	\$1,366,039,306	\$7,453,437
Lessors Of Nonfinancial Intangibles 533	\$115,580,969	\$101,586,726	\$1,536,343
<b>Total:</b>	<b>\$15,580,281,543</b>	<b>\$11,813,802,667</b>	<b>\$197,009,563</b>

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

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**Statewide Amounts By Industry (NAICS)**  
**1st Quarter, 2021**

Industry and NAICS Number	Gross	Taxable	B&O Tax
<b>Business, Personal And Other Services 54-92</b>			
Professional, Scientific & Technical Services 54	\$19,174,316,986	\$11,508,368,492	\$155,662,036
Legal Services 5411	\$1,508,780,846	\$1,365,699,251	\$21,730,174
Accounting Services 5412	\$984,684,227	\$947,606,792	\$15,199,831
Architectural Services 54131	\$457,195,099	\$399,401,418	\$6,667,323
Engineering Services 54133	\$1,480,612,131	\$1,308,526,212	\$16,399,345
Other Related Services 54132, 54134-54138	\$209,188,499	\$179,698,097	\$2,694,693
Specialized Design Services 5414	\$276,832,916	\$202,207,067	\$2,138,270
Computer System Design Services 5415	\$7,104,022,588	\$2,705,434,501	\$31,039,163
Consulting Services 5416	\$3,701,124,196	\$2,583,396,568	\$37,028,716
Scientific Research & Development Services 5417	\$1,322,314,412	\$425,930,819	\$3,877,914
Advertising & Public Relations 5418	\$473,693,370	\$362,789,759	\$5,181,856
Other Professional Services 5419	\$1,655,868,702	\$1,027,678,008	\$13,704,751
Management Services 55	\$150,274,236	\$122,225,220	\$1,924,130
Administrative & Support Services 561	\$9,145,842,906	\$6,628,322,138	\$73,618,455
Employment Services 5613	\$1,067,102,494	\$941,898,022	\$14,896,234
Travel Services 5615	\$1,765,546,448	\$115,140,053	\$1,459,538
Investigation & Security Services 5616	\$406,278,796	\$370,486,205	\$4,499,833
Building Services & Janitorial 5617	\$1,015,744,488	\$978,734,419	\$8,369,079
Other 5611, 5612, 5614, 5619	\$4,891,170,680	\$4,222,063,439	\$44,393,771
Waste Treatment/collection 562	\$1,123,703,233	\$1,066,184,324	\$12,151,100
Schools (public, Private, Technical) 61	\$599,963,946	\$315,410,454	\$4,278,934
Health Services 62	\$14,277,755,867	\$9,848,162,989	\$153,912,420
Ambulatory Health Care Services 621	\$6,683,106,610	\$5,602,158,349	\$94,215,777
Physicians 6211	\$2,564,692,779	\$2,054,915,014	\$34,061,262
Dentists 6212	\$1,111,412,791	\$1,098,462,145	\$18,261,834
Other Health Practitioners 6213	\$972,068,533	\$898,707,997	\$13,519,909
Outpatient Care Centers 6214	\$994,481,718	\$738,493,697	\$11,375,354
Medical & Diagnostic Laboratories 6215	\$476,106,610	\$297,911,623	\$4,930,588
Home Health Care 6216	\$278,640,226	\$267,591,747	\$3,583,753
Other Ambulatory Health Care 6219	\$285,703,953	\$246,076,126	\$8,483,077
Hospitals 622	\$6,431,490,943	\$3,362,137,795	\$49,252,426
Nursing & Retirement Homes 623	\$653,397,851	\$589,692,453	\$6,474,403
Social Services & Day Care 624	\$509,760,463	\$294,174,392	\$3,969,814
Arts, Entertainment, & Recreation 71	\$599,582,070	\$519,380,330	\$4,728,495
Performing Arts, Spectator Sports 711	\$140,273,160	\$101,774,055	\$1,380,460
Museums, Historical Sites, Etc. 712	\$13,043,834	\$6,685,924	\$75,352
Amusement, Gambling, Recreation 713	\$446,265,076	\$410,920,351	\$3,272,683
Accommodations 721	\$454,164,982	\$403,676,888	\$2,390,860
Restaurants, Food Services 7223, 7225	\$3,337,948,289	\$3,275,881,687	\$17,007,491
Drinking Places 7224	\$136,692,927	\$121,104,355	\$720,429
Auto Repair & Services 8111	\$814,439,572	\$794,073,573	\$3,828,257
Other Repair Services 8112-8114	\$639,644,426	\$485,615,166	\$2,498,447
Personal Services 812	\$753,747,126	\$705,225,852	\$8,268,620
Personal Care (barber, Beauty, Etc.) 8121	\$314,013,607	\$301,426,255	\$4,154,472
Death Care Services 8122	\$72,152,557	\$70,513,838	\$927,474
Laundry & Dry Cleaning 8123	\$106,413,186	\$104,378,984	\$774,778
Other Personal Services 8129	\$261,167,776	\$228,906,775	\$2,411,896
Religious, Civic & Other Organizations 813, 814	\$241,956,372	\$145,032,970	\$2,162,629
Public Administration, 92	\$147,735,512	\$108,642,707	\$1,659,730
<b>Total:</b>	<b>\$51,597,768,450</b>	<b>\$36,047,307,145</b>	<b>\$444,812,033</b>
<b>Total All Industries</b>			
<b>Total:</b>	<b>\$226,610,054,432</b>	<b>\$166,611,459,633</b>	<b>\$1,292,975,598</b>