

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

4th Quarter, 2018

Industry and NAICS Number	Gross	Taxable	B&O Tax
Agriculture, Forestry, Fishing 11			
Crop & Animal Production 111,112	\$432,271,496	\$242,261,878	\$1,350,572
Forestry & Logging 113	\$459,634,670	\$349,019,792	\$1,392,360
Fishing & Hunting 114	\$154,599,433	\$16,864,965	\$96,108
Ag & Forestry Support Activities 115	\$231,213,170	\$161,691,669	\$1,757,880
Total:	\$1,277,718,769	\$769,838,304	\$4,596,920
Mining 21			
Sand & Gravel, Quarrying 2123	\$96,401,143	\$93,264,974	\$515,524
Other Extraction & Support Act. 211, 2121, 2122, 213	\$41,842,187	\$19,272,140	\$107,403
Total:	\$138,243,330	\$112,537,114	\$622,927
Utilities 22			
Hydroelectric Power Generation 221111	\$8,830,885	\$7,951,048	\$90,948
Alternative Power Generation 221114-221117	\$47,547,067	\$45,616,641	\$231,088
Other Electric Power Generation 221112, 221113, 221118	\$7,488,436	\$6,359,629	\$47,252
Electric Power Generation & Trans. 221121, 221122	\$140,974,144	\$128,925,153	\$1,561,368
Natural Gas Distribution 2212	\$189,696,230	\$25,473,568	\$166,153
Water & Sewer 2213	\$582,041,758	\$517,939,553	\$7,461,679
Total:	\$976,578,520	\$732,265,592	\$9,558,488
Construction 23			
Residential Building & Remodeling 2361	\$3,241,001,601	\$3,053,786,725	\$14,933,949
Nonresidential Building 2362	\$4,596,202,382	\$4,197,241,233	\$20,076,509
Heavy Construction & Highways 237	\$2,026,410,503	\$1,658,662,753	\$8,515,680
Special Trade Contractors 238	\$8,464,597,358	\$7,655,611,303	\$37,629,152
Electrical 23821	\$1,672,997,413	\$1,456,645,719	\$7,286,673
Plumbing & Heating 23822	\$1,521,239,419	\$1,419,422,416	\$6,956,496
Painting 23832	\$309,662,467	\$297,160,654	\$1,441,377
Masonry/drywall 23814, 23831	\$521,698,016	\$489,003,542	\$2,354,301
Roofing 23816	\$382,120,360	\$352,703,205	\$1,681,566
Other Contractors 238 Not Listed Above	\$4,056,879,683	\$3,640,675,767	\$17,908,739
Total:	\$18,328,211,844	\$16,565,302,014	\$81,155,290
Manufacturing 31-33			
Food Products 311	\$4,703,164,552	\$1,956,066,667	\$7,479,682
Milling Of Grains 3112	\$204,672,990	\$130,185,554	\$591,357
Fruits & Vegetables 3114	\$1,180,796,199	\$164,028,264	\$741,468
Dairy Products 3115	\$612,144,418	\$102,469,159	\$503,411
Meat Products 3116	\$552,585,733	\$551,438,550	\$854,100
Seafood Products 3117	\$678,815,517	\$128,573,907	\$634,695
Bakery Products 3118	\$527,957,505	\$265,590,285	\$1,285,209
Other Food Items 3111, 3113, 3119	\$946,192,190	\$613,780,948	\$2,869,442
Beverages 312	\$717,121,937	\$445,689,493	\$2,174,054
Textiles 313,314	\$247,838,697	\$146,930,428	\$717,560
Apparel 315	\$68,723,011	\$45,914,917	\$232,415
Leather & Allied Products 316	\$31,990,550	\$16,929,083	\$88,254
Lumber & Wood Products 321	\$1,949,409,110	\$1,215,154,104	\$4,924,592
Sawmills 3211	\$765,287,539	\$485,402,091	\$1,737,316

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

4th Quarter, 2018

Industry and NAICS Number	Gross	Taxable	B&O Tax
Plywood & Trusses 3212	\$318,624,309	\$200,647,003	\$822,759
Millwork, Windows, Wood Products 3219	\$865,497,262	\$529,105,010	\$2,364,517
Paper Products 322	\$1,776,998,959	\$1,068,168,395	\$4,145,413
Pulp & Paper Mills 3221	\$1,311,110,633	\$747,071,039	\$2,647,916
Other Paper Products 3222	\$465,888,326	\$321,097,356	\$1,497,497
Commercial Printing 323	\$240,813,727	\$189,234,803	\$943,591
Petroleum & Coal Products 324	\$6,059,745,720	\$5,690,785,135	\$27,676,953
Petroleum Refining 32411	\$5,863,676,695	\$5,544,130,458	\$26,959,802
Asphalt/petroleum/coal Products 32412, 32419	\$196,069,025	\$146,654,677	\$717,151
Chemicals 325	\$2,051,598,675	\$1,151,741,104	\$5,499,005
Chemicals, Pesticides & Fertilizers 3251, 3253	\$753,144,053	\$394,076,882	\$2,021,556
Resins, Synthetic Fibers & Filaments 3252	\$337,480,475	\$203,941,591	\$760,522
Pharmaceuticals 3254	\$523,714,804	\$309,974,533	\$1,504,621
Paint, Coating & Adhesives 3255	\$28,961,722	\$19,589,788	\$94,745
Soap, Cleaning Compound & Toiletries 3256	\$214,534,603	\$112,483,684	\$546,222
Other Chemical Products 3259	\$193,763,018	\$111,674,626	\$571,339
Plastics & Rubber Products 326	\$825,854,157	\$510,606,965	\$2,395,224
Nonmetallic Minerals 327	\$775,162,931	\$590,658,418	\$2,879,544
Primary Metals 331	\$846,346,194	\$610,657,360	\$2,556,763
Iron & Steel Mills 3311, 3312	\$357,386,300	\$235,146,496	\$1,099,577
Aluminum Smelting 3313	\$252,769,963	\$224,712,829	\$733,856
Other Nonferrous Metals 3314	\$40,972,749	\$39,407,528	\$190,688
Foundries 3315	\$195,217,182	\$111,390,507	\$532,642
Fabricated Metal Products 332	\$1,815,141,397	\$1,260,872,827	\$5,717,795
Machinery 333	\$1,733,994,628	\$926,879,972	\$4,438,469
Farm & Construction Implements 3331	\$208,810,715	\$76,844,968	\$372,029
Industrial Machinery 3332	\$357,973,060	\$162,677,180	\$819,016
Commercial & Other Equipment 3333-3336 & 3339	\$1,167,210,853	\$687,357,824	\$3,247,424
Computers & Electronics 334	\$3,007,070,298	\$1,623,999,309	\$8,010,386
Computer Hardware 3341	\$104,401,575	\$54,662,125	\$301,289
Telephone & Communications Equipment 3342	\$175,907,254	\$72,095,910	\$360,305
Audio & Video Equipment 3343	\$40,401,316	\$10,836,674	\$57,061
Semiconductors 3344	\$882,599,040	\$431,172,187	\$1,817,867
Instruments 3345	\$1,776,015,399	\$1,038,395,319	\$5,367,781
Software, Other Magnetic & Optical Media 3346	\$27,745,714	\$16,837,094	\$106,083
Electrical Equipment & Appliances 335	\$681,636,344	\$323,642,553	\$1,576,278
Lighting Equipment 3351	\$138,043,541	\$48,997,464	\$242,607
Household Appliances 3352	\$3,237,737	\$2,925,563	\$15,246
Other Electric Equipment 3353, 3359	\$540,355,066	\$271,719,526	\$1,318,425
Transportation Equipment 336	\$31,729,155,650	\$17,236,937,418	\$52,092,019
Motor Vehicles & Parts 3361, 3362, 3363	\$539,519,744	\$326,941,389	\$1,582,583
Aircraft, Aerospace & Parts 3364	\$30,826,192,093	\$16,623,701,339	\$49,034,073
Ships & Boats 3366	\$325,202,134	\$255,472,450	\$1,325,846
Railroad, Other Transportation Equip. 3365, 3369	\$38,241,679	\$30,822,240	\$149,517
Furniture & Related Products 337	\$424,521,489	\$295,312,470	\$1,415,159
Other Manufacturing 339	\$1,476,732,937	\$879,801,114	\$4,200,824
Other Medical Equip & Supplies 339112, 339115	\$177,687,979	\$101,576,832	\$518,441
Dental Laboratories 339116	\$55,841,003	\$50,506,915	\$288,578
Sporting And Athletic Goods 33992	\$225,079,674	\$49,579,649	\$247,024

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

4th Quarter, 2018

Industry and NAICS Number	Gross	Taxable	B&O Tax
All Other Miscellaneous Mfg 3399 Not Listed Above	\$1,018,124,281	\$678,137,718	\$3,146,781
Total:	\$61,163,020,963	\$36,185,982,535	\$139,163,980
Wholesale Trade 42			
Durable Goods 423	\$23,674,421,992	\$16,520,827,594	\$82,843,157
Motor Vehicles & Parts 4231	\$3,578,786,846	\$3,180,392,065	\$15,912,633
Furniture & Home Furnishings 4232	\$583,794,194	\$395,514,936	\$1,958,261
Lumber & Construction Materials 4233	\$2,285,209,988	\$1,565,305,984	\$7,450,212
Professional & Commercial Equipment 4234	\$4,061,999,278	\$3,062,679,598	\$16,135,448
Metal & Mineral (except Petroleum) 4235	\$974,964,926	\$694,846,741	\$3,290,362
Electrical Equipment 4236	\$3,053,527,694	\$2,496,788,566	\$12,875,279
Hardware, Plumbing, Heating Equipment 4237	\$1,250,973,610	\$1,015,798,442	\$4,968,375
Machinery & Equipment 4238	\$3,760,489,952	\$2,885,107,376	\$13,804,476
Sporting & Recreational Goods & Supplies 423910	\$435,239,191	\$299,565,936	\$1,471,735
Toy & Hobby Goods & Supplies 423920	\$2,592,361,065	\$103,923,583	\$574,202
Other Misc Durable Goods 423930, 423940, 42399C	\$1,097,075,248	\$820,904,367	\$4,402,174
Nondurable Goods: 424	\$23,546,133,723	\$15,681,974,435	\$68,185,133
Paper & Paper Products 4241	\$687,367,359	\$555,274,446	\$2,596,912
Drugs & Sundries 4242	\$2,573,250,399	\$2,378,569,751	\$6,208,474
Apparel 4243	\$1,451,320,095	\$393,246,605	\$1,945,277
Food Products 4244	\$9,937,638,507	\$5,902,499,648	\$25,637,932
Farm Products 4245	\$507,005,866	\$248,543,515	\$1,249,980
Chemicals & Plastics 4246	\$809,697,347	\$643,251,865	\$3,105,177
Petroleum Products 4247	\$2,766,843,383	\$2,434,757,429	\$12,238,122
Beer & Ale 424810	\$268,850,387	\$248,132,161	\$1,203,663
Wine & Distilled Alcoholic Beverages 424820	\$1,308,871,472	\$947,345,464	\$4,636,981
Farm Supplies 42491	\$954,957,757	\$520,623,425	\$2,599,427
Tobacco & Tobacco Products 42494	\$310,919,235	\$275,691,318	\$1,334,738
Other Misc Nondurable Goods 4249 Not Listed Above	\$1,969,411,916	\$1,134,038,808	\$5,428,450
Electronic Markets, Agents, Brokers 425	\$371,357,792	\$221,209,534	\$1,681,725
Total:	\$47,591,913,507	\$32,424,011,563	\$152,710,015
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$7,213,880,512	\$6,436,475,846	\$32,813,593
New & Used Auto Dealers 4411	\$5,618,697,085	\$5,112,858,238	\$26,274,015
Rv, Boat, Motorcycle Dealers 4412	\$582,757,091	\$460,846,680	\$2,363,092
Automotive Parts & Tires 4413	\$1,012,426,336	\$862,770,928	\$4,176,486
Furniture & Home Furnishings 442	\$1,078,597,512	\$986,589,935	\$4,742,046
Electronics & Appliances 443	\$2,360,717,501	\$2,035,415,550	\$11,744,017
Household Appliances 443141	\$166,788,867	\$163,395,790	\$784,728
Electronic Stores 443142	\$2,193,928,634	\$1,872,019,760	\$10,959,289
Bldg. Materials, Garden Supplies 444	\$2,788,894,170	\$2,582,444,662	\$12,385,523
Building Materials 4441	\$2,426,230,737	\$2,272,491,544	\$10,851,357
Lawn & Garden Supplies 4442	\$362,663,433	\$309,953,118	\$1,534,166
Food & Beverages (off-premises) 445	\$4,766,849,386	\$4,435,202,959	\$21,228,498
Grocery & Convenience Stores 4451	\$4,094,469,291	\$3,932,474,155	\$18,921,631
Other Food Stores/specialty Foods 4452	\$494,425,933	\$350,919,735	\$1,575,007
Beer, Wine And Liquor Stores 4453	\$177,954,162	\$151,809,069	\$731,860
Drug Stores & Personal Care Stores 446	\$3,029,511,626	\$2,822,184,793	\$13,970,995
Gas Stations (incl. Convenience Stores) 447	\$2,736,298,490	\$2,135,900,787	\$10,467,690
Apparel & Accessories 448	\$2,196,334,152	\$1,551,226,440	\$7,489,251
Clothing Stores 4481	\$1,787,169,698	\$1,226,768,703	\$5,941,713

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

4th Quarter, 2018

Industry and NAICS Number	Gross	Taxable	B&O Tax
Shoe Stores 4482	\$114,050,809	\$106,083,117	\$501,437
Jewelry & Luggage Stores 4483	\$295,113,645	\$218,374,620	\$1,046,101
Sporting Goods, Toy/hobby/book/music 451	\$1,332,739,573	\$941,080,957	\$4,676,521
Sporting Goods 45111	\$730,036,642	\$612,551,110	\$2,995,660
Hobby & Toy Stores 45112	\$319,555,715	\$132,440,606	\$644,552
Sewing Supplies 45113	\$52,955,514	\$48,512,011	\$233,149
Musical Instruments 45114	\$59,827,262	\$52,818,893	\$269,442
Book, Periodical & Music Stores 45121	\$170,364,440	\$94,758,337	\$533,718
Department Stores 4522	\$509,042,777	\$503,450,382	\$2,432,368
Warehouse Clubs And Superstores 452311	\$7,936,598,983	\$6,095,650,115	\$29,106,179
All Other General Merchandise Stores 452319	\$240,210,393	\$228,873,438	\$1,108,479
Electronic Shopping And Mail-order Houses 4541	\$1,631,511,103	\$1,275,471,425	\$6,955,059
Miscellaneous Retailers 453, 4542, 4543	\$5,796,962,787	\$3,413,449,957	\$18,817,062
Total:	\$43,618,148,965	\$35,443,417,246	\$177,937,281
Transportation 48-492			
Air Transportation 481	\$29,190,431	\$27,315,964	\$230,780
Railroads 482	\$33,027,645	\$33,027,645	\$363,331
Water Transportation 483	\$26,906,485	\$19,029,048	\$101,856
Truck Transportation 484	\$353,843,168	\$215,241,191	\$1,823,040
Transit & Ground Passenger Transport 485	\$71,862,068	\$59,795,402	\$787,079
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	\$62,266,253	\$19,856,435	\$121,677
Support Activities For Transportation 488	\$1,312,050,858	\$1,028,830,794	\$5,810,776
Postal Service, Couriers And Messengers 491, 492	\$61,712,977	\$54,537,451	\$561,610
Total:	\$1,962,386,209	\$1,468,218,736	\$9,851,375
Warehousing & Storage 493			
Total:	\$285,142,588	\$261,220,001	\$1,383,848
Information 51			
Publishing (except Internet) 511	\$1,739,880,836	\$1,102,860,501	\$8,614,733
Newspapers 51111	\$111,696,966	\$110,433,746	\$453,732
Books & Periodicals 51112, 51113	\$133,448,404	\$107,296,915	\$730,672
Software 5112	\$1,299,112,836	\$692,810,205	\$4,698,389
Other Publishers 51114, 51119	\$195,622,630	\$192,319,635	\$2,731,940
Motion Picture Production 512	\$467,570,833	\$423,454,270	\$5,732,099
Radio & Tv Broadcasting, Cable Tv 515	\$1,022,191,265	\$879,328,890	\$11,540,075
Telecommunications 517	\$3,190,131,417	\$3,117,013,323	\$28,509,306
Wired Telecommunications Carriers 517311	\$951,661,047	\$921,520,160	\$7,242,066
Wireless Telecommunications Carriers 517312	\$1,399,132,858	\$1,390,210,307	\$11,925,448
Satellite And Other Telecommunications 5174, 5179	\$839,337,512	\$805,282,856	\$9,341,792
Isps, Web Search Portals, Data Proc. Svcs. 518	\$799,617,488	\$535,182,348	\$6,690,635
Other Information Services 519	\$632,715,635	\$455,303,228	\$5,765,183
Total:	\$7,852,107,474	\$6,513,142,560	\$66,852,031
Finance, Insurance, Real Estate 52-53			
Banks & Credit Unions 521, 522	\$5,866,737,131	\$4,483,176,389	\$63,206,052
Securities & Other Financial Investment 523, 525	\$2,986,659,169	\$2,007,221,838	\$20,581,783
Insurance Agents & Brokers 524	\$2,444,121,181	\$1,312,605,988	\$11,094,355
Real Estate Agents & Brokers 531	\$1,808,230,085	\$1,697,677,926	\$24,023,941
Rental Of Tangible Personal Property 532	\$1,765,033,100	\$1,571,117,350	\$8,556,097
Lessors Of Nonfinancial Intangibles 533	\$153,728,728	\$147,562,803	\$2,138,541
Total:	\$15,024,509,394	\$11,219,362,294	\$129,600,769

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX
Statewide Amounts By Industry (NAICS)
4th Quarter, 2018

Industry and NAICS Number	Gross	Taxable	B&O Tax
Business, Personal And Other Services 54-92			
Professional, Scientific & Technical Services 54	\$19,491,054,899	\$12,086,901,323	\$151,038,778
Legal Services 5411	\$1,805,506,085	\$1,637,709,522	\$23,082,646
Accounting Services 5412	\$1,028,812,371	\$898,862,102	\$13,210,348
Architectural Services 54131	\$490,373,699	\$433,025,842	\$6,428,414
Engineering Services 54133	\$1,613,971,493	\$1,312,096,279	\$14,142,788
Other Related Services 54132, 54134-54138	\$254,351,013	\$227,394,489	\$3,109,794
Specialized Design Services 5414	\$386,547,862	\$307,350,912	\$3,239,443
Computer System Design Services 5415	\$6,956,197,085	\$2,803,273,095	\$31,813,138
Consulting Services 5416	\$3,712,525,367	\$2,546,985,968	\$33,340,201
Scientific Research & Development Services 5417	\$1,124,392,341	\$429,929,000	\$3,908,775
Advertising & Public Relations 5418	\$522,007,315	\$410,134,967	\$5,504,158
Other Professional Services 5419	\$1,596,370,268	\$1,080,139,147	\$13,259,073
Management Services 55	\$153,495,287	\$105,982,614	\$1,289,617
Administrative & Support Services 561	\$7,272,680,473	\$6,087,607,977	\$62,543,598
Employment Services 5613	\$1,136,190,201	\$953,520,828	\$12,643,672
Travel Services 5615	\$368,161,321	\$247,497,760	\$1,824,876
Investigation & Security Services 5616	\$396,860,193	\$353,437,670	\$4,005,024
Building Services & Janitorial 5617	\$1,194,031,457	\$1,149,273,492	\$10,221,985
Other 5611, 5612, 5614, 5615	\$4,177,437,301	\$3,383,878,227	\$33,848,041
Waste Treatment/collection 562	\$985,898,133	\$910,530,188	\$9,610,241
Schools (public, Private, Technical) 61	\$1,283,237,823	\$515,822,069	\$6,924,683
Health Services 62	\$13,858,190,005	\$9,970,939,101	\$139,549,669
Ambulatory Health Care Services 621	\$6,392,117,607	\$5,448,093,833	\$78,414,147
Physicians 6211	\$2,504,270,623	\$2,034,468,452	\$30,068,773
Dentists 6212	\$968,591,341	\$958,896,684	\$14,302,545
Other Health Practitioners 6213	\$1,174,304,918	\$1,106,802,446	\$15,733,283
Outpatient Care Centers 6214	\$955,969,427	\$720,765,219	\$9,979,199
Medical & Diagnostic Laboratories 6215	\$337,072,490	\$204,814,412	\$3,040,778
Home Health Care 6216	\$260,237,003	\$251,855,365	\$2,847,534
Other Ambulatory Health Care 6219	\$191,671,805	\$170,491,255	\$2,442,035
Hospitals 622	\$5,882,734,699	\$3,451,810,951	\$50,176,067
Nursing & Retirement Homes 623	\$731,235,356	\$633,766,480	\$5,859,556
Social Services & Day Care 624	\$852,102,343	\$437,267,837	\$5,099,899
Arts, Entertainment, & Recreation 71	\$1,084,164,828	\$898,707,886	\$9,316,448
Performing Arts, Spectator Sports 711	\$492,424,362	\$380,782,239	\$5,114,431
Museums, Historical Sites, Etc. 712	\$23,189,701	\$11,333,294	\$131,265
Amusement, Gambling, Recreation 713	\$568,550,765	\$506,592,353	\$4,070,752
Accommodations 721	\$953,781,589	\$898,122,253	\$4,904,750
Restaurants, Food Services 7223, 7225	\$4,280,710,057	\$4,209,176,818	\$23,986,315
Drinking Places 7224	\$250,757,664	\$227,804,800	\$1,311,314
Auto Repair & Services 8111	\$801,811,005	\$776,795,247	\$3,806,894
Other Repair Services 8112-8114	\$690,026,049	\$505,375,812	\$2,650,658
Personal Services 812	\$1,288,666,013	\$1,225,498,220	\$14,468,369
Personal Care (barber, Beauty, Etc.) 8121	\$609,703,947	\$597,993,807	\$8,330,457
Death Care Services 8122	\$62,284,583	\$61,000,988	\$722,073
Laundry & Dry Cleaning 8123	\$129,918,749	\$127,222,931	\$830,437
Other Personal Services 8129	\$486,758,734	\$439,280,494	\$4,585,402
Religious, Civic & Other Organizations 813, 814	\$424,151,740	\$144,394,793	\$1,806,629
Public Administration, 92	\$159,041,589	\$112,230,932	\$1,548,107
Total:	\$52,977,667,154	\$38,675,890,033	\$434,756,070
Total All Industries			
Total:	\$251,195,648,717	\$180,371,187,992	\$1,208,188,994

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX