

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

4th Quarter, 2020

Industry and NAICS Number	Gross	Taxable	B&O Tax
Agriculture, Forestry, Fishing 11			
Crop & Animal Production 111,112	\$592,912,368	\$353,371,499	\$1,846,394
Forestry & Logging 113	\$404,622,594	\$358,860,041	\$1,402,868
Fishing & Hunting 114	\$119,014,808	\$17,525,501	\$104,576
Ag & Forestry Support Activities 115	\$267,195,300	\$177,469,315	\$1,964,706
Total:	\$1,383,745,070	\$907,226,356	\$5,318,544
Mining 21			
Sand & Gravel, Quarrying 2123	\$99,797,433	\$95,589,385	\$546,735
Other Extraction & Support Act. 211, 2121, 2122, 213	\$60,475,312	\$26,210,988	\$177,568
Total:	\$160,272,745	\$121,800,373	\$724,303
Utilities 22			
Hydroelectric Power Generation 221111	\$9,357,993	\$8,210,145	\$96,474
Alternative Power Generation 221114-221117	\$29,706,395	\$25,992,356	\$133,394
Other Electric Power Generation 221112, 221113, 221118	\$9,065,939	\$7,624,768	\$59,622
Electric Power Generation & Trans. 221121, 221122	\$149,119,535	\$132,604,795	\$1,748,122
Natural Gas Distribution 2212	\$102,721,748	\$49,934,393	\$300,080
Water & Sewer 2213	\$639,945,037	\$575,667,337	\$9,647,715
Total:	\$939,916,647	\$800,033,794	\$11,985,407
Construction 23			
Residential Building & Remodeling 2361	\$3,909,016,236	\$3,664,950,886	\$18,266,403
Nonresidential Building 2362	\$4,520,074,829	\$4,131,275,856	\$19,801,576
Heavy Construction & Highways 237	\$2,467,395,762	\$2,005,199,909	\$10,651,814
Special Trade Contractors 238	\$8,965,429,759	\$8,079,368,566	\$39,673,690
Electrical 23821	\$1,725,035,035	\$1,517,850,260	\$7,536,609
Plumbing & Heating 23822	\$1,685,217,393	\$1,567,352,287	\$7,744,500
Painting 23832	\$322,886,042	\$310,283,744	\$1,507,932
Masonry/drywall 23814, 23831	\$507,687,254	\$471,504,594	\$2,267,322
Roofing 23816	\$423,431,554	\$392,473,428	\$1,870,882
Other Contractors 238 Not Listed Above	\$4,301,172,481	\$3,819,904,253	\$18,746,445
Total:	\$19,861,916,586	\$17,880,795,217	\$88,393,483
Manufacturing 31-33			
Food Products 311	\$4,922,741,881	\$1,979,696,913	\$7,521,623
Milling Of Grains 3112	\$190,406,777	\$105,087,293	\$482,093
Fruits & Vegetables 3114	\$1,229,480,636	\$156,256,545	\$707,470
Dairy Products 3115	\$686,483,256	\$103,045,885	\$502,673
Meat Products 3116	\$590,675,375	\$588,346,761	\$926,076
Seafood Products 3117	\$710,247,406	\$145,436,828	\$730,106
Bakery Products 3118	\$595,400,943	\$302,322,217	\$1,470,599
Other Food Items 3111, 3113, 3119	\$920,047,488	\$579,201,384	\$2,702,606
Beverages 312	\$798,129,737	\$473,516,606	\$2,298,324
Textiles 313,314	\$235,723,751	\$137,646,559	\$673,427
Apparel 315	\$59,723,878	\$36,580,187	\$184,246
Leather & Allied Products 316	\$39,900,902	\$19,548,479	\$96,429
Lumber & Wood Products 321	\$2,618,859,276	\$1,575,473,313	\$6,258,395
Sawmills 3211	\$1,188,005,725	\$721,224,421	\$2,549,336

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Statewide Amounts By Industry (NAICS)

4th Quarter, 2020

Industry and NAICS Number	Gross	Taxable	B&O Tax
Plywood & Trusses 3212	\$349,759,135	\$213,729,229	\$856,883
Millwork, Windows, Wood Products 3219	\$1,081,094,416	\$640,519,663	\$2,852,176
Paper Products 322	\$1,608,620,623	\$947,698,375	\$3,784,334
Pulp & Paper Mills 3221	\$920,224,814	\$508,404,895	\$1,850,255
Other Paper Products 3222	\$688,395,809	\$439,293,480	\$1,934,079
Commercial Printing 323	\$240,540,645	\$170,691,368	\$846,828
Petroleum & Coal Products 324	\$2,339,589,404	\$2,056,279,337	\$10,044,306
Petroleum Refining 32411	\$2,100,238,237	\$1,885,406,095	\$9,214,630
Asphalt/petroleum/coal Products 32412, 32419	\$239,351,167	\$170,873,242	\$829,676
Chemicals 325	\$2,078,420,028	\$1,189,938,244	\$6,022,733
Chemicals, Pesticides & Fertilizers 3251, 3253	\$724,727,184	\$392,645,270	\$2,079,666
Resins, Synthetic Fibers & Filaments 3252	\$206,529,247	\$129,702,786	\$628,271
Pharmaceuticals 3254	\$651,067,661	\$404,464,413	\$1,974,092
Paint, Coating & Adhesives 3255	\$41,039,717	\$23,148,827	\$133,808
Soap, Cleaning Compound & Toiletries 3256	\$277,296,099	\$140,009,275	\$677,757
Other Chemical Products 3259	\$177,760,120	\$99,967,673	\$529,139
Plastics & Rubber Products 326	\$735,459,296	\$471,626,031	\$2,281,736
Nonmetallic Minerals 327	\$798,741,021	\$609,598,752	\$3,045,459
Primary Metals 331	\$603,326,650	\$379,974,117	\$1,834,365
Iron & Steel Mills 3311, 3312	\$347,958,884	\$225,305,502	\$1,089,397
Aluminum Smelting 3313	\$71,659,203	\$47,511,817	\$221,840
Other Nonferrous Metals 3314	\$18,538,141	\$17,366,177	\$83,971
Foundries 3315	\$165,170,422	\$89,790,621	\$439,157
Fabricated Metal Products 332	\$1,807,069,058	\$1,155,725,002	\$5,630,408
Machinery 333	\$1,533,057,670	\$825,747,903	\$4,114,459
Farm & Construction Implements 3331	\$197,945,795	\$83,185,654	\$402,197
Industrial Machinery 3332	\$329,572,537	\$150,580,284	\$757,770
Commercial & Other Equipment 3333-3336 & 3339	\$1,005,539,338	\$591,981,965	\$2,954,492
Computers & Electronics 334	\$2,724,759,717	\$1,457,206,724	\$7,220,891
Computer Hardware 3341	\$44,155,283	\$32,128,088	\$196,992
Telephone & Communications Equipment 3342	\$175,673,458	\$89,505,450	\$442,479
Audio & Video Equipment 3343	\$39,648,699	\$13,074,447	\$70,142
Semiconductors 3344	\$840,698,958	\$380,702,666	\$1,661,482
Instruments 3345	\$1,593,819,371	\$923,296,800	\$4,731,207
Software, Other Magnetic & Optical Media 3346	\$30,763,948	\$18,499,273	\$118,589
Electrical Equipment & Appliances 335	\$938,778,553	\$326,363,747	\$1,686,160
Lighting Equipment 3351	\$68,269,989	\$18,741,701	\$96,812
Household Appliances 3352	\$3,777,164	\$3,285,416	\$16,123
Other Electric Equipment 3353, 3359	\$866,731,400	\$304,336,630	\$1,573,225
Transportation Equipment 336	\$11,362,068,752	\$7,380,104,103	\$35,943,247
Motor Vehicles & Parts 3361, 3362, 3363	\$530,016,804	\$336,072,395	\$1,629,598
Aircraft, Aerospace & Parts 3364	\$10,363,114,589	\$6,705,209,665	\$32,643,229
Ships & Boats 3366	\$423,800,583	\$305,404,274	\$1,507,436
Railroad, Other Transportation Equip. 3365, 3369	\$45,136,776	\$33,417,769	\$162,984
Furniture & Related Products 337	\$394,333,996	\$285,003,406	\$1,379,654
Other Manufacturing 339	\$1,521,792,281	\$880,821,576	\$4,817,390
Other Medical Equip & Supplies 339112, 339115	\$213,270,651	\$144,644,055	\$1,059,043
Dental Laboratories 339116	\$57,618,637	\$48,563,558	\$295,998
Sporting And Athletic Goods 33992	\$221,803,680	\$68,171,563	\$335,839

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Statewide Amounts By Industry (NAICS)

4th Quarter, 2020

Industry and NAICS Number	Gross	Taxable	B&O Tax
All Other Miscellaneous Mfg 3399 Not Listed Above	\$1,029,099,313	\$619,442,400	\$3,126,510
Total:	\$37,361,637,119	\$22,359,240,742	\$105,684,414
Wholesale Trade 42			
Durable Goods 423	\$25,492,754,172	\$18,045,723,054	\$91,166,625
Motor Vehicles & Parts 4231	\$4,073,541,269	\$3,636,582,257	\$18,223,864
Furniture & Home Furnishings 4232	\$566,637,086	\$406,339,487	\$2,005,648
Lumber & Construction Materials 4233	\$3,094,229,263	\$2,363,683,123	\$11,183,039
Professional & Commercial Equipment 4234	\$4,706,200,560	\$3,469,081,506	\$18,791,248
Metal & Mineral (except Petroleum) 4235	\$818,673,724	\$593,938,382	\$2,876,131
Electrical Equipment 4236	\$2,614,237,695	\$2,183,012,130	\$10,922,218
Hardware, Plumbing, Heating Equipment 4237	\$1,332,611,784	\$1,084,979,297	\$5,314,311
Machinery & Equipment 4238	\$3,466,873,486	\$2,700,128,866	\$13,277,265
Sporting & Recreational Goods & Supplies 423910	\$480,991,791	\$303,025,812	\$1,494,241
Toy & Hobby Goods & Supplies 423920	\$2,749,847,247	\$135,282,416	\$743,864
Other Misc Durable Goods 423930, 423940, 423990	\$1,588,910,267	\$1,169,669,778	\$6,334,796
Nondurable Goods: 424	\$25,312,226,295	\$16,670,717,965	\$71,613,873
Paper & Paper Products 4241	\$674,859,179	\$556,373,137	\$2,619,624
Drugs & Sundries 4242	\$3,336,372,943	\$2,896,581,613	\$7,416,218
Apparel 4243	\$1,534,574,839	\$316,982,563	\$1,556,260
Food Products 4244	\$10,651,308,246	\$6,328,857,462	\$27,414,037
Farm Products 4245	\$594,540,490	\$270,976,630	\$1,373,447
Chemicals & Plastics 4246	\$799,647,928	\$594,504,436	\$2,892,839
Petroleum Products 4247	\$2,746,679,128	\$2,453,224,396	\$12,497,822
Beer & Ale 424810	\$283,797,489	\$273,511,391	\$1,324,893
Wine & Distilled Alcoholic Beverages 424820	\$1,335,057,604	\$1,001,639,961	\$4,884,360
Farm Supplies 42491	\$922,781,459	\$465,146,531	\$2,313,618
Tobacco & Tobacco Products 42494	\$327,339,865	\$286,335,315	\$1,385,880
Other Misc Nondurable Goods 4249 Not Listed Above	\$2,105,267,125	\$1,226,584,530	\$5,934,875
Electronic Markets, Agents, Brokers 425	\$421,347,479	\$269,148,450	\$1,960,325
Total:	\$51,226,327,946	\$34,985,589,469	\$164,740,823
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$7,960,322,224	\$7,104,697,211	\$36,851,169
New & Used Auto Dealers 4411	\$6,117,029,901	\$5,568,788,193	\$29,157,411
Rv, Boat, Motorcycle Dealers 4412	\$716,551,444	\$567,022,395	\$2,969,215
Automotive Parts & Tires 4413	\$1,126,740,879	\$968,886,623	\$4,724,543
Furniture & Home Furnishings 442	\$1,198,613,020	\$1,091,057,932	\$5,234,846
Electronics & Appliances 443	\$3,245,275,386	\$2,829,845,090	\$17,865,490
Household Appliances 443141	\$189,905,243	\$184,284,492	\$884,600
Electronic Stores 443142	\$3,055,370,143	\$2,645,560,598	\$16,980,890
Bldg. Materials, Garden Supplies 444	\$3,517,346,366	\$3,275,513,155	\$15,738,955
Building Materials 4441	\$3,074,842,308	\$2,895,890,999	\$13,847,626
Lawn & Garden Supplies 4442	\$442,504,058	\$379,622,156	\$1,891,329
Food & Beverages (off-premises) 445	\$5,541,608,098	\$5,048,871,961	\$24,957,862
Grocery & Convenience Stores 4451	\$4,742,935,579	\$4,408,493,459	\$21,942,378
Other Food Stores/specialty Foods 4452	\$525,285,295	\$422,049,773	\$1,953,242
Beer, Wine And Liquor Stores 4453	\$273,387,224	\$218,328,729	\$1,062,242
Drug Stores & Personal Care Stores 446	\$3,683,071,452	\$3,399,046,142	\$16,951,457
Gas Stations (incl. Convenience Stores) 447	\$2,131,118,514	\$1,653,319,317	\$8,297,331
Apparel & Accessories 448	\$1,629,717,385	\$1,455,705,618	\$7,050,089
Clothing Stores 4481	\$1,218,298,333	\$1,115,553,748	\$5,414,737

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Statewide Amounts By Industry (NAICS)
4th Quarter, 2020

Industry and NAICS Number	Gross	Taxable	B&O Tax
Shoe Stores 4482	\$106,506,176	\$100,385,247	\$474,387
Jewelry & Luggage Stores 4483	\$304,912,876	\$239,766,623	\$1,160,965
Sporting Goods, Toy/hobby/book/music 451	\$1,763,204,959	\$1,210,994,616	\$6,111,773
Sporting Goods 45111	\$1,034,639,870	\$857,483,694	\$4,310,519
Hobby & Toy Stores 45112	\$419,528,047	\$162,805,337	\$804,672
Sewing Supplies 45113	\$57,227,559	\$51,940,951	\$247,559
Musical Instruments 45114	\$72,009,990	\$63,497,408	\$334,090
Book, Periodical & Music Stores 45121	\$179,799,493	\$75,267,226	\$414,933
Department Stores 4522	\$374,926,152	\$367,905,125	\$1,787,001
Warehouse Clubs And Superstores 452311	\$9,974,685,796	\$6,643,219,376	\$31,744,568
All Other General Merchandise Stores 452319	\$381,935,724	\$304,831,227	\$1,470,208
Electronic Shopping And Mail-order Houses 4541	\$1,308,759,471	\$957,897,628	\$5,434,476
Miscellaneous Retailers 453, 4542, 4543	\$6,929,841,069	\$3,608,917,147	\$19,933,154
Total:	\$49,640,425,616	\$38,951,821,545	\$199,428,379
Transportation 48-492			
Air Transportation 481	\$27,925,267	\$22,101,890	\$184,520
Railroads 482	\$35,265,354	\$35,265,354	\$449,200
Water Transportation 483	\$19,780,424	\$15,191,959	\$97,335
Truck Transportation 484	\$342,164,102	\$259,070,542	\$2,257,313
Transit & Ground Passenger Transport 485	\$62,859,978	\$45,398,038	\$490,413
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	\$30,406,461	\$7,702,610	\$61,004
Support Activities For Transportation 488	\$1,136,687,078	\$989,840,830	\$5,566,622
Postal Service, Couriers And Messengers 491, 492	\$278,353,625	\$80,424,785	\$819,155
Total:	\$1,936,924,767	\$1,458,478,486	\$9,939,630
Warehousing & Storage 493			
Total:	\$335,720,844	\$318,502,348	\$1,768,281
Information 51			
Publishing (except Internet) 511	\$2,418,601,915	\$1,529,594,930	\$17,560,061
Newspapers 51111	\$87,479,527	\$86,416,065	\$357,772
Books & Periodicals 51112, 51113	\$128,015,742	\$105,259,580	\$770,775
Software 5112	\$1,863,452,712	\$1,019,775,359	\$8,377,996
Other Publishers 51114, 51119	\$339,653,934	\$318,143,926	\$8,053,518
Motion Picture Production 512	\$291,406,478	\$242,643,447	\$3,294,007
Radio & Tv Broadcasting, Cable Tv 515	\$971,077,507	\$825,533,865	\$12,858,788
Telecommunications 517	\$3,269,594,478	\$3,223,481,462	\$36,108,636
Wired Telecommunications Carriers 517311	\$762,861,398	\$760,278,885	\$7,884,530
Wireless Telecommunications Carriers 517312	\$1,446,133,643	\$1,440,315,240	\$16,200,050
Satellite And Other Telecommunications 5174, 5179	\$1,060,599,437	\$1,022,887,337	\$12,024,056
Isps, Web Search Portals, Data Proc. Svcs. 518	\$1,392,737,118	\$626,224,021	\$8,572,308
Other Information Services 519	\$685,453,928	\$489,046,230	\$8,028,525
Total:	\$9,028,871,424	\$6,936,523,955	\$86,422,325
Finance, Insurance, Real Estate 52-53			
Banks & Credit Unions 521, 522	\$7,429,312,651	\$6,039,869,831	\$125,632,581
Securities & Other Financial Investment 523, 525	\$3,530,377,267	\$2,196,196,119	\$38,293,053
Insurance Agents & Brokers 524	\$2,870,957,835	\$1,510,158,509	\$14,271,324
Real Estate Agents & Brokers 531	\$2,439,953,040	\$2,166,423,543	\$33,022,523
Rental Of Tangible Personal Property 532	\$1,640,335,538	\$1,429,995,665	\$7,734,264
Lessors Of Nonfinancial Intangibles 533	\$163,590,591	\$150,051,168	\$2,217,384
Total:	\$18,074,526,922	\$13,492,694,835	\$221,171,129

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Statewide Amounts By Industry (NAICS)

4th Quarter, 2020

Industry and NAICS Number	Gross	Taxable	B&O Tax
Business, Personal And Other Services 54-92			
Professional, Scientific & Technical Services 54	\$22,883,362,895	\$13,687,689,851	\$184,349,523
Legal Services 5411	\$2,052,158,477	\$1,806,910,761	\$28,784,045
Accounting Services 5412	\$1,183,926,380	\$974,668,518	\$15,543,326
Architectural Services 54131	\$500,683,810	\$438,114,026	\$7,244,786
Engineering Services 54133	\$1,609,636,690	\$1,397,018,380	\$17,501,661
Other Related Services 54132, 54134-54138	\$269,838,559	\$240,927,457	\$3,588,420
Specialized Design Services 5414	\$403,806,489	\$297,883,209	\$3,173,130
Computer System Design Services 5415	\$8,306,319,963	\$3,085,221,679	\$35,458,670
Consulting Services 5416	\$4,547,811,291	\$3,168,890,719	\$45,333,741
Scientific Research & Development Services 5417	\$1,360,528,718	\$536,641,323	\$4,767,457
Advertising & Public Relations 5418	\$594,876,867	\$470,117,491	\$6,634,329
Other Professional Services 5419	\$2,053,775,651	\$1,271,296,288	\$16,319,958
Management Services 55	\$198,107,842	\$132,209,110	\$1,876,138
Administrative & Support Services 561	\$10,342,453,059	\$7,665,879,494	\$84,311,710
Employment Services 5613	\$1,120,482,291	\$976,487,682	\$15,181,654
Travel Services 5615	\$1,716,720,305	\$114,282,232	\$1,392,511
Investigation & Security Services 5616	\$445,938,200	\$406,399,649	\$4,937,983
Building Services & Janitorial 5617	\$1,321,983,905	\$1,265,164,172	\$11,476,696
Other 5611, 5612, 5614, 5619	\$5,737,328,358	\$4,903,545,759	\$51,322,866
Waste Treatment/collection 562	\$1,113,870,232	\$1,037,709,627	\$12,315,431
Schools (public, Private, Technical) 61	\$913,652,668	\$457,556,273	\$6,309,565
Health Services 62	\$15,414,864,100	\$10,824,250,574	\$162,735,034
Ambulatory Health Care Services 621	\$7,177,913,148	\$6,040,802,136	\$96,818,422
Physicians 6211	\$2,802,034,398	\$2,280,825,778	\$37,671,588
Dentists 6212	\$1,050,676,873	\$1,038,564,104	\$17,199,954
Other Health Practitioners 6213	\$1,269,118,353	\$1,185,537,722	\$17,884,256
Outpatient Care Centers 6214	\$984,072,443	\$722,771,394	\$11,216,752
Medical & Diagnostic Laboratories 6215	\$553,687,041	\$327,658,028	\$5,376,374
Home Health Care 6216	\$296,494,786	\$283,574,202	\$3,630,043
Other Ambulatory Health Care 6219	\$221,829,254	\$201,870,908	\$3,839,455
Hospitals 622	\$6,494,810,428	\$3,588,461,624	\$52,605,456
Nursing & Retirement Homes 623	\$867,640,242	\$732,230,978	\$7,269,437
Social Services & Day Care 624	\$874,500,282	\$462,755,836	\$6,041,719
Arts, Entertainment, & Recreation 71	\$658,465,085	\$534,582,661	\$5,649,129
Performing Arts, Spectator Sports 711	\$260,498,441	\$184,479,232	\$2,610,673
Museums, Historical Sites, Etc. 712	\$16,469,783	\$9,640,353	\$122,254
Amusement, Gambling, Recreation 713	\$381,496,861	\$340,463,076	\$2,916,202
Accommodations 721	\$458,327,136	\$400,101,994	\$2,397,202
Restaurants, Food Services 7223, 7225	\$3,232,884,677	\$3,167,325,883	\$16,365,598
Drinking Places 7224	\$116,477,426	\$103,815,894	\$594,271
Auto Repair & Services 8111	\$815,626,456	\$792,581,071	\$3,847,682
Other Repair Services 8112-8114	\$674,998,119	\$509,944,619	\$2,772,135
Personal Services 812	\$1,035,995,664	\$959,539,059	\$11,729,335
Personal Care (barber, Beauty, Etc.) 8121	\$458,829,007	\$448,994,111	\$6,328,418
Death Care Services 8122	\$71,547,752	\$69,988,685	\$918,951
Laundry & Dry Cleaning 8123	\$111,021,959	\$108,828,184	\$814,286
Other Personal Services 8129	\$394,596,946	\$331,728,079	\$3,667,680
Religious, Civic & Other Organizations 813, 814	\$442,095,652	\$163,150,100	\$2,334,969
Public Administration, 92	\$154,608,508	\$139,778,952	\$2,153,347
Total:	\$58,455,789,519	\$40,576,115,162	\$499,741,069
Total All Industries			
Total:	\$248,406,075,205	\$178,788,822,282	\$1,395,317,787

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