

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
Calendar Year 2013

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
<u>AGRICULTURE, FORESTRY, FISHING</u>	<u>11</u>	<u>\$3,997,618,738</u>	<u>\$2,501,540,644</u>	<u>\$13,106,763</u>
CROP & ANIMAL PRODUCTION	111,112	1,172,024,283	483,902,480	2,873,485
FORESTRY & LOGGING	113	2,010,837,453	1,543,974,084	5,645,161
FISHING & HUNTING	114	208,130,825	70,918,045	369,692
AG & FORESTRY SUPPORT ACTIVITIES	115	606,626,177	402,746,035	4,218,425
<u>MINING</u>	<u>21</u>	<u>503,189,332</u>	<u>425,771,543</u>	<u>2,244,659</u>
SAND & GRAVEL, QUARRYING	2123	293,146,723	250,598,120	1,309,712
OTHER EXTRACTION AND SUPPORT ACTIVITIES	211, 2121, 2122, 213	210,042,609	175,173,423	934,947
<u>UTILITIES</u>	<u>22</u>	<u>2,512,810,761</u>	<u>1,858,807,893</u>	<u>26,980,936</u>
HYDROELECTRIC POWER GENERATION	221111	44,067,443	41,459,629	595,434
ALTERNATIVE POWER GENERATION	221114-221117	9,195,976	9,173,542	76,461
OTHER ELECTRIC POWER GENERATION	221112, 221113, 221118	16,329,071	16,119,037	142,320
ELECTRIC POWER TRANSMISSION & DISTRIBUTION	221121, 221122	543,925,019	399,988,808	4,597,582
NATURAL GAS DISTRIBUTION	22112	398,428,310	58,589,644	418,500
WATER & SEWER	2213	1,500,846,462	1,333,458,753	21,150,332
<u>CONSTRUCTION</u>	<u>23</u>	<u>40,259,448,669</u>	<u>35,438,932,256</u>	<u>176,788,136</u>
RESIDENTIAL BUILDING & REMODELING	2361	6,447,814,780	5,895,929,052	29,259,295
NONRESIDENTIAL BUILDING	2362	9,180,495,040	7,796,667,230	37,476,866
HEAVY CONSTRUCTION & HIGHWAYS	237	5,468,863,689	4,708,127,955	24,196,408
SPECIAL TRADE CONTRACTORS	238	19,162,275,160	17,038,508,019	85,855,567
ELECTRICAL	23821	4,133,468,806	3,681,698,217	19,944,682
PLUMBING & HEATING	23822	3,708,787,099	3,251,071,327	16,249,119
PAINTING	23832	698,628,998	636,689,745	3,084,538
MASONRY/DRYWALL	23814, 23831	1,042,382,658	961,691,132	4,637,904
ROOFING	23816	902,494,951	844,525,860	4,030,595
OTHER CONTRACTORS	238 not listed above	8,676,512,648	7,662,831,738	37,908,729
<u>MANUFACTURING</u>	<u>31-33</u>	<u>165,796,330,789</u>	<u>126,886,203,558</u>	<u>497,372,391</u>
FOOD PRODUCTS	311	12,489,951,056	6,927,269,073	25,690,749
MILLING OF GRAINS	3112	1,121,825,572	710,185,216	3,298,618
FRUITS & VEGETABLES	3114	1,511,576,102	460,795,018	2,170,327
DAIRY PRODUCTS	3115	137,927,056	83,519,506	405,145
MEAT PRODUCTS	3116	2,376,540,552	2,241,168,914	3,471,855
SEAFOOD PRODUCTS	3117	2,570,644,338	530,416,080	2,449,026
BAKERY PRODUCTS	3118	1,986,972,244	1,046,017,390	5,050,066
OTHER FOOD ITEMS	3111, 3113, 3119	2,784,465,192	1,855,166,949	8,845,712
BEVERAGES	312	2,336,173,941	1,576,032,378	7,693,174
TEXTILES	313,314	860,107,668	469,042,528	2,311,199
APPAREL	315	223,038,579	123,558,049	613,863
LEATHER & ALLIED PRODUCTS	316	55,924,166	30,567,571	148,432
LUMBER & WOOD PRODUCTS	321	8,167,604,347	5,032,408,287	20,347,321
SAWMILLS	3211	3,279,632,990	1,980,348,577	6,933,482
PLYWOOD & TRUSSES	3212	1,238,245,870	772,949,283	3,064,426
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	3,649,725,487	2,279,110,427	10,349,413
PAPER PRODUCTS	322	6,906,135,881	3,952,259,824	15,038,423
PULP & PAPER MILLS	3221	4,604,784,625	2,485,043,799	8,518,411
OTHER PAPER PRODUCTS	3222	2,301,351,256	1,467,216,025	6,520,012
COMMERCIAL PRINTING	323	882,895,330	736,277,115	3,681,491
PETROLEUM & COAL PRODUCTS	324	30,646,210,388	28,525,604,114	137,973,255
PETROLEUM REFINING	32411	30,114,623,434	28,209,672,002	136,439,594
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	531,586,954	315,932,112	1,533,661
CHEMICALS	325	5,664,632,314	3,632,376,508	17,143,861
CHEMICALS , PESTICIDES & FERTILIZERS	3251, 3253	1,713,615,268	1,140,786,275	5,619,113
PHARMACEUTICALS	3254	1,142,151,707	693,349,967	3,429,933
RESIN, SYNTHETIC FIBERS & FILAMENTS	3252	1,274,742,633	724,218,758	2,817,231
PAINT, COATING & ADHESIVES	3255	154,926,411	112,403,656	541,805
SOAP, CLEANING COMPOUND & TOILETRIES	3256	572,063,857	497,156,568	2,408,779
OTHER CHEMICAL PRODUCTS	3259	807,132,438	464,461,284	2,327,000

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
Calendar Year 2013

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
PLASTICS & RUBBER PRODUCTS	326	2,865,114,688	1,736,379,509	8,288,158
NONMETALLIC MINERALS	327	2,732,622,218	2,075,593,418	9,625,381
PRIMARY METALS	331	3,246,788,138	2,346,615,971	9,515,927
IRON & STEEL MILLS	3311, 3312	1,099,912,171	642,306,621	3,020,434
ALUMINUM SMELTING	3313	1,214,755,827	1,129,672,077	3,732,446
OTHER NONFERROUS METALS	3314	164,620,900	145,710,957	704,352
FOUNDRIES	3315	767,499,240	428,926,316	2,058,695
FABRICATED METAL PRODUCTS	332	5,874,483,781	3,951,757,570	18,098,220
MACHINERY	333	5,957,191,345	3,240,490,935	16,078,087
FARM & CONSTRUCTION IMPLEMENTS	3331	675,403,520	415,363,751	2,385,719
INDUSTRIAL MACHINERY	3332	1,227,418,924	552,182,544	2,716,140
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	4,054,368,901	2,272,944,640	10,976,228
COMPUTERS & ELECTRONICS	334	9,529,258,454	5,069,290,111	23,663,132
COMPUTER HARDWARE	3341	858,184,244	248,319,952	1,332,430
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	392,212,721	195,726,204	1,003,403
AUDIO & VIDEO EQUIPMENT	3343	221,548,049	110,236,156	551,553
SEMICONDUCTORS	3344	2,590,925,608	1,314,151,840	5,394,253
INSTRUMENTS	3345	5,355,443,153	3,128,108,300	14,822,255
SOFTWARE, OTHER MAGNETIC & OPTICAL MEI	3346	110,944,679	72,747,659	559,238
ELECTRICAL EQUIPMENT & APPLIANCES	335	2,396,169,241	1,117,449,793	5,282,591
LIGHTING EQUIPMENT	3351	354,047,278	75,297,790	367,420
HOUSEHOLD APPLIANCES	3352	207,771,711	12,577,408	60,426
OTHER ELECTRIC EQUIPMENT	3353, 3359	1,834,350,252	1,029,574,595	4,854,745
TRANSPORTATION EQUIPMENT	336	59,925,308,402	53,290,290,957	161,409,583
MOTOR VEHICLES & PARTS	3361, 3362, 3363	1,616,880,899	1,040,603,830	5,052,866
AIRCRAFT, AEROSPACE & PARTS	3364	56,865,668,666	51,219,614,956	151,276,609
SHIPS & BOATS	3366	1,264,894,805	887,583,066	4,385,584
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	177,864,032	142,489,105	694,524
FURNITURE & RELATED PRODUCTS	337	1,257,030,734	861,697,185	4,181,904
OTHER MANUFACTURING	339	3,779,690,118	2,191,242,662	10,587,640
OTHER MEDICAL EQUIP & SUPPLIES	339112-339115	447,486,276	254,907,656	1,328,239
DENTAL LABORATORIES	339116	181,514,209	161,948,066	1,008,065
SPORTING AND ATHLETIC GOODS	33992	949,492,860	278,494,030	1,376,322
ALL OTHER MISCELLANEOUS MFG	3399 not listed above	2,201,196,773	1,495,892,910	6,875,014
WHOLESALE TRADE	42	142,640,208,116	100,169,525,494	474,924,272
DURABLE GOODS	423	68,332,911,206	49,595,887,177	249,392,479
MOTOR VEHICLES & PARTS	4231	9,904,543,717	9,171,872,056	45,032,214
FURNITURE & HOME FURNISHINGS	4232	1,407,884,268	1,014,564,650	4,991,975
LUMBER & CONSTRUCTION MATERIALS	4233	6,166,302,222	4,001,746,178	18,757,814
PROFESSIONAL & COMMERCIAL EQUIPMENT	4234	13,696,200,599	10,892,358,953	59,557,165
METAL & MINERAL (except Petroleum)	4235	3,592,755,709	2,235,406,443	10,582,393
ELECTRICAL EQUIPMENT	4236	8,501,032,144	6,736,316,572	35,017,391
HARDWARE, PLUMBING, HEATING EQUIPMENT	4237	3,298,335,462	2,743,705,807	13,131,067
MACHINERY & EQUIPMENT	4238	14,573,622,496	10,033,999,731	47,170,831
SPORTING & RECREATIONAL GOODS & SUPPL	423910	1,195,345,650	645,514,621	3,210,847
TOY & HOBBY GOODS & SUPPLIES	423920	2,728,462,413	181,723,533	979,029
OTHER MISCELLANEOUS DURABLE GOODS	423930, 423940, 423990	3,268,426,526	1,938,678,633	10,961,753
NONDURABLE GOODS:	424	73,099,505,874	49,979,140,135	221,139,182
PAPER & PAPER PRODUCTS	4241	2,522,141,143	1,950,678,960	9,001,479
DRUGS & SUNDRIES	4242	7,659,062,462	6,922,210,079	19,653,246
APPAREL	4243	4,030,967,569	1,311,562,488	6,542,199
FOOD PRODUCTS	4244	30,471,736,308	18,611,093,763	82,513,660
FARM PRODUCTS	4245	1,545,051,667	662,923,254	3,418,736
CHEMICALS & PLASTICS	4246	4,081,416,350	3,245,369,949	15,737,002
PETROLEUM PRODUCTS	4247	7,720,846,100	6,132,818,948	30,183,930

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
Calendar Year 2013

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
BEER & ALE	424810	880,695,146	822,766,385	3,988,955
WINE & DISTILLED ALCOHOLIC BEVERAGES	424820	3,436,120,679	2,724,249,368	13,269,724
FARM SUPPLIES	42491	3,127,197,312	2,386,639,630	11,944,891
TOBACCO & TOBACCO PRODUCTS	42494	1,402,967,307	1,106,317,403	5,344,758
OTHER MISC NONDURABLE GOODS	4249 not listed above	6,221,303,831	4,102,509,908	19,540,602
ELECTRONIC MARKETS, AGENTS, BROKERS	425	1,207,791,036	594,498,182	4,392,611
RETAIL TRADE	44-45	119,880,668,304	104,705,515,237	519,157,335
MOTOR VEHICLES & PARTS	441	21,739,429,112	19,497,391,621	98,615,753
NEW & USED AUTO DEALERS	4411	16,773,287,850	15,243,489,914	77,457,681
RV, BOAT, MOTORCYCLE DEALERS	4412	1,759,446,465	1,425,290,350	7,231,724
AUTOMOTIVE PARTS & TIRES	4413	3,206,694,797	2,828,611,357	13,926,348
FURNITURE & HOME FURNISHINGS	442	2,916,650,453	2,616,779,898	12,593,660
ELECTRONICS & APPLIANCES	443	5,730,243,129	5,000,690,997	28,095,491
HOUSEHOLD APPLIANCES	443141	400,150,082	388,421,721	1,877,748
ELECTRONIC STORES	443142	5,330,093,047	4,612,269,276	26,217,743
BLDG. MATERIALS, GARDEN SUPPLIES	444	7,706,853,666	7,185,335,576	34,614,116
BUILDING MATERIALS	4441	6,714,332,342	6,335,304,308	30,518,144
LAWN & GARDEN SUPPLIES	4442	992,521,324	850,031,268	4,095,972
FOOD & BEVERAGES (OFF-PREMISES)	445	15,599,972,847	14,838,267,146	71,072,473
GROCERY & CONVENIENCE STORES	4451	13,989,416,049	13,469,543,631	64,852,852
OTHER FOOD STORES/SPECIALTY FOODS	4452	1,236,543,018	1,020,573,119	4,546,330
BEER, WINE AND LIQUOR STORES	4453	374,013,780	348,150,396	1,673,291
DRUG STORES & PERSONAL CARE STORES	446	6,439,403,512	5,716,696,850	28,122,840
GAS STATIONS (INCL. CONVENIENCE STORES)	447	12,015,978,753	9,907,887,235	47,947,377
APPAREL & ACCESSORIES	448	5,403,706,694	4,453,704,729	21,428,725
CLOTHING STORES	4481	4,356,132,801	3,517,500,725	16,946,709
SHOE STORES	4482	408,052,669	385,360,105	1,821,749
JEWELRY & LUGGAGE STORES	4483	639,521,224	550,843,899	2,660,267
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	3,132,224,818	2,583,641,650	12,784,859
SPORTING GOODS	45111	1,996,886,665	1,590,626,926	7,876,457
HOBBY & TOY STORES	45112	465,034,365	385,613,889	1,851,387
SEWING SUPPLIES	45113	169,027,014	160,396,500	770,445
MUSICAL INSTRUMENTS	45114	148,859,790	128,324,966	669,178
BOOK, PERIODICAL & MUSIC STORES	45121	352,416,984	318,679,369	1,617,392
DEPARTMENT STORES	4521	3,545,882,163	3,462,460,473	16,638,274
GENERAL MERCHANDISE STORES	4529	19,655,171,843	17,435,153,891	82,755,195
E-COMMERCE & MAIL ORDER	4541	4,308,380,187	2,610,356,246	14,471,864
MISCELLANEOUS RETAILERS	453, 4542, 4543	11,686,771,127	9,397,148,925	50,016,708
TRANSPORTATION	48-492	5,136,959,613	3,837,494,711	27,100,951
AIR TRANSPORTATION	481	75,147,197	64,608,523	661,520
RAILROADS	482	63,732,842	62,903,068	742,012
WATER TRANSPORTATION	483	350,566,528	95,519,564	360,937
TRUCK TRANSPORTATION	484	725,973,869	515,654,145	4,973,224
TRANSIT & GROUND PASSENGER TRANSPORT	485	138,404,009	125,272,262	1,714,831
PIPELINE TRANSPORTATION	486	D	D	D
SCENIC & SIGHTSEEING TRANSPORTATION	487	223,686,103	59,416,709	350,927
SUPPORT ACTIVITIES FOR TRANSPORTATION	488	3,468,572,923	2,830,182,886	17,296,378
POSTAL SERVICE, COURIERS AND MESSENGERS	491, 492	86,971,303	80,032,715	938,116
WAREHOUSING & STORAGE	493	720,994,389	641,034,146	3,845,869
INFORMATION	51	19,151,085,305	16,107,527,495	155,114,098
PUBLISHING (EXCEPT INTERNET)	511	3,675,450,327	2,424,877,948	16,608,523
NEWSPAPERS	51111	539,362,091	535,972,419	2,240,367
BOOKS & PERIODICALS	51112, 51113	461,412,684	368,731,043	2,331,300
SOFTWARE	5112	2,444,347,109	1,318,986,510	9,546,905
OTHER PUBLISHERS	51114, 51119	230,328,443	201,187,976	2,489,951
MOTION PICTURE PRODUCTION	512	878,296,368	756,732,897	8,504,270
RADIO & TV BROADCASTING, CABLE TV	515	2,089,673,052	1,688,607,733	22,689,855

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
Calendar Year 2013

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
TELEPHONE & TELECOMMUNICATIONS	517	9,857,914,350	9,421,024,549	82,844,662
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	1,682,301,634	1,020,809,922	13,993,409
OTHER INFORMATION SERVICES	519	967,449,574	795,474,446	10,473,379
<u>FINANCE, INSURANCE, REAL ESTATE</u>	<u>52-53</u>	<u>35,853,513,416</u>	<u>27,954,361,573</u>	<u>351,131,371</u>
BANKS & CREDIT UNIONS	522	15,414,470,723	12,230,967,770	190,682,131
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	4,589,877,984	3,939,953,754	46,300,898
INSURANCE AGENTS & BROKERS	524	6,686,443,256	3,440,181,470	31,126,355
REAL ESTATE AGENTS & BROKERS	531	4,241,202,884	3,972,657,223	59,338,436
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	4,518,501,616	3,968,378,718	21,395,174
LESSORS OF NONFINANCIAL INTANGIBLES	533	403,016,953	402,222,638	2,288,377
<u>BUSINESS, PERSONAL AND OTHER SERVICES</u>	<u>54-92</u>	<u>129,207,553,292</u>	<u>101,635,566,260</u>	<u>1,217,973,030</u>
<u>PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVICE</u>	<u>54</u>	<u>43,751,943,936</u>	<u>32,276,909,085</u>	<u>437,135,830</u>
LEGAL SERVICES	5411	4,361,275,545	4,108,914,796	65,645,224
ACCOUNTING SERVICES	5412	3,761,400,862	3,671,898,592	59,755,904
ARCHITECTURAL SERVICES	54131	1,211,531,163	1,009,502,220	16,162,159
ENGINEERING SERVICES	54133	5,725,294,897	4,965,128,859	51,649,933
OTHER RELATED SERVICES	54132, 54134-54138	654,296,064	539,966,770	7,698,106
SPECIALIZED DESIGN SERVICES	5414	868,992,428	756,035,955	8,331,740
COMPUTER SYSTEM DESIGN SERVICES	5415	12,805,668,480	6,377,354,858	80,244,731
CONSULTING SERVICES	5416	7,151,090,717	5,810,675,902	86,636,414
SCIENTIFIC RESEARCH & DEVELOPMENT SERVICE	5417	2,608,654,954	1,497,288,213	14,144,420
ADVERTISING & PUBLIC RELATIONS	5418	1,429,324,534	1,158,880,481	17,235,731
OTHER PROFESSIONAL SERVICES	5419	3,174,414,292	2,381,262,439	29,631,468
MANAGEMENT SERVICES	55	353,991,939	271,546,158	3,398,930
ADMINISTRATIVE & SUPPORT SERVICES	561	13,085,034,046	11,151,086,430	125,112,676
EMPLOYMENT SERVICES	5613	2,625,418,436	2,398,008,814	34,549,008
TRAVEL SERVICES	5615	625,253,522	588,514,875	3,351,389
INVESTIGATION & SECURITY SERVICES	5616	896,414,306	769,926,314	9,681,247
BUILDING SERVICES & JANITORIAL	5617	2,541,397,022	2,448,170,198	22,204,180
OTHER	5611, 5612, 5614, 5619	6,396,550,760	4,946,466,229	55,326,852
WASTE TREATMENT/ COLLECTION	562	3,251,411,550	2,950,753,238	32,639,193
SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)	61	2,320,224,714	1,119,139,080	15,737,456
HEALTH SERVICES	62	36,773,239,893	29,449,531,272	444,075,897
AMBULATORY HEALTH CARE SERVICES	621	19,384,279,419	16,426,735,630	258,908,736
PHYSICIANS	6211	7,894,100,242	6,487,427,361	105,357,340
DENTISTS	6212	3,181,521,189	3,152,831,863	51,968,490
OTHER HEALTH PRACTITIONERS	6213	2,666,707,661	2,488,720,732	38,234,081
OUTPATIENT CARE CENTERS	6214	2,874,019,618	2,249,488,295	34,732,195
MEDICAL & DIAGNOSTIC LABORATORIES	6215	1,186,232,775	766,631,498	12,337,946
HOME HEALTH CARE	6216	824,625,603	783,813,941	8,972,676
OTHER AMBULATORY HEALTH CARE	6219	757,072,331	497,821,940	7,306,008
HOSPITALS	622	13,905,392,633	10,265,567,395	152,998,477
NURSING & RETIREMENT HOMES	623	2,287,817,154	2,033,912,566	23,168,890
SOCIAL SERVICES & DAY CARE	624	1,195,750,687	723,315,681	8,999,794
ARTS, ENTERTAINMENT, & RECREATION	71	3,014,741,486	2,367,047,598	23,252,104
PERFORMING ARTS, SPECTATOR SPORTS	711	1,215,158,075	814,655,392	10,504,033
MUSEUMS, HISTORICAL SITES, ETC.	712	77,015,905	18,102,119	156,397
AMUSEMENT, GAMBLING, RECREATION	713	1,722,567,506	1,534,290,087	12,591,674
ACCOMMODATIONS	721	2,901,963,282	2,799,707,823	14,651,543
RESTAURANTS, FOOD SERVICES	7223, 7225	14,266,838,208	10,984,962,660	55,248,473
DRINKING PLACES	7224	880,910,785	801,310,526	4,771,756
AUTO REPAIR & SERVICES	8111	2,524,263,624	2,415,710,783	11,936,996
OTHER REPAIR SERVICES	8112, 8113, 8114	1,901,328,659	1,563,089,946	8,403,245
PERSONAL SERVICES	812	3,041,642,409	2,889,625,153	33,574,140
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	1,194,954,819	1,167,973,435	16,904,696
DEATH CARE SERVICES	8122	195,325,556	190,198,624	2,376,559
LAUNDRY & DRY CLEANING	8123	409,390,554	399,080,597	2,556,136
OTHER PERSONAL SERVICES	8129	1,241,971,480	1,132,372,497	11,736,749
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	615,638,747	310,074,009	3,920,073
<u>PUBLIC ADMINISTRATION, OTHER</u>	<u>92.00</u>	<u>553,912,552</u>	<u>314,553,512</u>	<u>4,284,460</u>
TOTAL ALL INDUSTRIES		665,689,913,262	\$522,191,761,823	\$3,465,909,553