

Washington State Quarterly Business Review
TABLE 5: BUSINESS AND OCCUPATION TAX
Statewide Amounts By Industry (NAICS)
4th Quarter, 2021

Industry and NAICS Number	Gross	Taxable	B&O Tax
Agriculture, Forestry, Fishing 11			
Crop & Animal Production 111,112	\$681,267,721	\$405,843,307	\$2,218,944
Forestry & Logging 113	\$433,109,044	\$375,251,672	\$1,506,240
Fishing & Hunting 114	\$125,587,839	\$23,972,045	\$133,308
Ag & Forestry Support Activities 115	\$306,182,507	\$199,823,725	\$2,230,949
Total:	\$1,546,147,111	\$1,004,890,749	\$6,089,441
Mining 21			
Sand & Gravel, Quarrying 2123	\$102,360,552	\$99,734,016	\$584,275
Other Extraction & Support Act. 211, 2121, 2122, 213	\$107,716,960	\$24,715,236	\$154,486
Total:	\$210,077,512	\$124,449,252	\$738,761
Utilities 22			
Hydroelectric Power Generation 221111	\$9,764,441	\$8,677,295	\$107,256
Alternative Power Generation 221114-221117	\$58,282,154	\$53,801,852	\$262,807
Other Electric Power Generation 221112, 221113, 221118	\$6,910,389	\$5,170,795	\$52,453
Electric Power Generation & Trans. 221121, 221122	\$218,582,284	\$197,573,082	\$2,709,077
Natural Gas Distribution 2212	\$723,261,446	\$621,334,428	\$3,074,088
Water & Sewer 2213	\$665,575,437	\$585,633,811	\$9,861,665
Total:	\$1,682,376,151	\$1,472,191,263	\$16,067,346
Construction 23			
Residential Building & Remodeling 2361	\$4,739,434,859	\$4,373,833,523	\$21,902,990
Nonresidential Building 2362	\$4,589,065,070	\$4,219,989,621	\$20,446,208
Heavy Construction & Highways 237	\$2,349,337,096	\$1,904,755,381	\$10,406,795
Special Trade Contractors 238	\$9,693,504,333	\$8,709,148,373	\$42,813,145
Electrical 23821	\$1,888,801,454	\$1,697,043,996	\$8,426,924
Plumbing & Heating 23822	\$1,882,443,882	\$1,724,577,990	\$8,527,257
Painting 23832	\$345,552,861	\$328,632,473	\$1,598,755
Masonry/drywall 23814, 23831	\$515,406,734	\$478,307,872	\$2,301,143
Roofing 23816	\$512,122,176	\$449,557,993	\$2,144,700
Other Contractors 238 Not Listed Above	\$4,549,177,226	\$4,031,028,049	\$19,814,366
Total:	\$21,371,341,358	\$19,207,726,898	\$95,569,138
Manufacturing 31-33			
Food Products 311	\$5,671,538,927	\$2,324,831,502	\$8,710,048
Milling Of Grains 3112	\$288,352,914	\$198,324,353	\$818,118
Fruits & Vegetables 3114	\$1,380,760,129	\$165,981,553	\$749,443
Dairy Products 3115	\$763,952,036	\$108,301,524	\$528,578
Meat Products 3116	\$689,011,677	\$684,550,000	\$1,084,148
Seafood Products 3117	\$843,746,326	\$152,962,848	\$754,618
Bakery Products 3118	\$648,253,709	\$337,092,568	\$1,640,024
Other Food Items 3111, 3113, 3119	\$1,057,462,136	\$677,618,656	\$3,135,119
Beverages 312	\$925,120,120	\$562,472,322	\$2,728,906
Textiles 313,314	\$232,593,397	\$131,334,098	\$648,167
Apparel 315	\$60,302,800	\$35,531,478	\$181,922
Leather & Allied Products 316	\$51,268,867	\$22,875,696	\$136,045
Lumber & Wood Products 321	\$2,754,943,627	\$1,620,145,306	\$6,551,279
Sawmills 3211	\$1,095,805,281	\$658,082,491	\$2,335,748

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4th Quarter, 2021

Industry and NAICS Number	Gross	Taxable	B&O Tax
Plywood & Trusses 3212	\$455,011,172	\$269,106,456	\$1,073,580
Millwork, Windows, Wood Products 3219	\$1,204,127,174	\$692,956,359	\$3,141,951
Paper Products 322	\$1,989,367,877	\$1,216,118,251	\$4,774,883
Pulp & Paper Mills 3221	\$1,149,257,235	\$650,653,471	\$2,336,166
Other Paper Products 3222	\$840,110,642	\$565,464,780	\$2,438,717
Commercial Printing 323	\$239,955,371	\$178,410,540	\$889,256
Petroleum & Coal Products 324	\$6,112,752,180	\$5,894,296,382	\$28,650,198
Petroleum Refining 32411	\$5,870,118,517	\$5,732,792,923	\$27,859,792
Asphalt/petroleum/coal Products 32412, 32419	\$242,633,663	\$161,503,459	\$790,406
Chemicals 325	\$1,851,373,970	\$1,117,062,926	\$5,678,005
Chemicals, Pesticides & Fertilizers 3251, 3253	\$869,683,756	\$474,989,994	\$2,459,200
Resins, Synthetic Fibers & Filaments 3252	\$152,238,273	\$102,838,015	\$499,768
Pharmaceuticals 3254	\$609,156,694	\$396,061,946	\$1,940,607
Paint, Coating & Adhesives 3255	\$37,997,769	\$24,996,126	\$168,806
Soap, Cleaning Compound & Toiletries 3256	\$69,149,795	\$42,403,831	\$206,076
Other Chemical Products 3259	\$113,147,683	\$75,773,014	\$403,548
Plastics & Rubber Products 326	\$830,371,124	\$539,016,288	\$2,608,458
Nonmetallic Minerals 327	\$761,066,387	\$579,039,702	\$2,887,928
Primary Metals 331	\$780,993,920	\$468,010,517	\$2,278,651
Iron & Steel Mills 3311, 3312	\$486,610,104	\$295,091,302	\$1,429,479
Aluminum Smelting 3313	\$70,673,823	\$46,269,858	\$224,881
Other Nonferrous Metals 3314	\$26,116,726	\$23,313,533	\$112,780
Foundries 3315	\$197,593,267	\$103,335,824	\$511,511
Fabricated Metal Products 332	\$2,072,803,729	\$1,378,783,671	\$6,689,690
Machinery 333	\$1,666,122,711	\$885,686,124	\$4,370,679
Farm & Construction Implements 3331	\$251,932,599	\$114,115,831	\$551,933
Industrial Machinery 3332	\$314,052,526	\$130,607,110	\$653,962
Commercial & Other Equipment 3333-3336 & 3339	\$1,100,137,586	\$640,963,183	\$3,164,784
Computers & Electronics 334	\$2,685,892,374	\$1,377,152,000	\$6,760,233
Computer Hardware 3341	\$62,814,537	\$44,083,701	\$306,259
Telephone & Communications Equipment 3342	\$189,032,046	\$93,277,038	\$460,184
Audio & Video Equipment 3343	\$42,523,955	\$13,249,301	\$67,957
Semiconductors 3344	\$950,545,167	\$423,145,619	\$1,778,308
Instruments 3345	\$1,415,711,430	\$784,478,865	\$4,021,352
Software, Other Magnetic & Optical Media 3346	\$25,265,239	\$18,917,476	\$126,173
Electrical Equipment & Appliances 335	\$974,423,788	\$340,711,272	\$1,785,447
Lighting Equipment 3351	\$60,223,669	\$15,565,061	\$81,476
Household Appliances 3352	\$3,069,703	\$2,865,913	\$13,863
Other Electric Equipment 3353, 3359	\$911,130,416	\$322,280,298	\$1,690,108
Transportation Equipment 336	\$16,074,698,744	\$10,370,901,786	\$50,414,361
Motor Vehicles & Parts 3361, 3362, 3363	\$593,523,726	\$374,868,463	\$1,817,395
Aircraft, Aerospace & Parts 3364	\$15,109,368,076	\$9,714,616,215	\$47,176,415
Ships & Boats 3366	\$325,798,564	\$252,533,263	\$1,279,723
Railroad, Other Transportation Equip. 3365, 3369	\$46,008,378	\$28,883,845	\$140,828
Furniture & Related Products 337	\$438,439,838	\$310,019,846	\$1,502,974
Other Manufacturing 339	\$1,690,790,943	\$1,061,551,511	\$5,475,433
Other Medical Equip & Supplies 339112, 339115	\$209,807,132	\$146,944,014	\$868,810
Dental Laboratories 339116	\$64,160,932	\$50,429,317	\$296,672
Sporting And Athletic Goods 33992	\$211,457,031	\$72,914,810	\$359,072

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4th Quarter, 2021

Industry and NAICS Number	Gross	Taxable	B&O Tax
All Other Miscellaneous Mfg 3399 Not Listed Above	\$1,205,365,848	\$791,263,370	\$3,950,879
Total:	\$47,864,820,694	\$30,413,951,218	\$143,722,563
Wholesale Trade 42			
Durable Goods 423	\$28,382,127,542	\$20,428,080,104	\$103,134,498
Motor Vehicles & Parts 4231	\$3,950,553,140	\$3,462,456,561	\$17,392,088
Furniture & Home Furnishings 4232	\$545,484,061	\$429,580,836	\$2,109,193
Lumber & Construction Materials 4233	\$3,385,417,888	\$2,573,715,481	\$12,220,172
Professional & Commercial Equipment 4234	\$5,034,765,883	\$3,908,545,614	\$20,847,499
Metal & Mineral (except Petroleum) 4235	\$1,389,018,956	\$1,007,320,047	\$4,877,394
Electrical Equipment 4236	\$2,902,409,290	\$2,480,635,835	\$12,510,743
Hardware, Plumbing, Heating Equipment 4237	\$1,537,680,360	\$1,282,097,921	\$6,321,851
Machinery & Equipment 4238	\$3,940,684,176	\$3,075,724,407	\$15,364,583
Sporting & Recreational Goods & Supplies 423910	\$497,840,507	\$328,973,154	\$1,645,356
Toy & Hobby Goods & Supplies 423920	\$3,031,259,822	\$138,811,535	\$748,042
Other Misc Durable Goods 423930, 423940, 423990	\$2,167,013,459	\$1,740,218,713	\$9,097,577
Nondurable Goods: 424	\$30,153,179,903	\$21,868,780,913	\$95,667,003
Paper & Paper Products 4241	\$769,269,238	\$658,124,450	\$3,091,327
Drugs & Sundries 4242	\$3,048,363,236	\$2,909,893,479	\$7,339,912
Apparel 4243	\$803,873,856	\$415,319,656	\$2,041,282
Food Products 4244	\$12,042,567,464	\$7,199,463,883	\$30,748,442
Farm Products 4245	\$640,268,256	\$266,650,066	\$1,330,831
Chemicals & Plastics 4246	\$950,382,815	\$666,703,481	\$3,242,739
Petroleum Products 4247	\$6,401,007,385	\$6,031,701,083	\$29,841,173
Beer & Ale 424810	\$292,627,962	\$281,259,251	\$1,364,425
Wine & Distilled Alcoholic Beverages 424820	\$1,365,911,431	\$1,047,602,204	\$5,122,149
Farm Supplies 42491	\$1,080,180,270	\$647,260,890	\$3,194,809
Tobacco & Tobacco Products 42494	\$341,987,133	\$302,186,536	\$1,462,504
Other Misc Nondurable Goods 4249 Not Listed Above	\$2,416,740,857	\$1,442,615,934	\$6,887,410
Electronic Markets, Agents, Brokers 425	\$531,433,537	\$337,091,820	\$2,359,082
Total:	\$59,066,740,982	\$42,633,952,837	\$201,160,583
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$8,596,744,119	\$7,665,239,631	\$39,584,888
New & Used Auto Dealers 4411	\$6,556,945,815	\$5,929,341,219	\$30,910,555
Rv, Boat, Motorcycle Dealers 4412	\$780,658,996	\$629,179,264	\$3,279,523
Automotive Parts & Tires 4413	\$1,259,139,308	\$1,106,719,148	\$5,394,810
Furniture & Home Furnishings 442	\$1,326,078,818	\$1,209,524,847	\$5,823,741
Electronics & Appliances 443	\$3,917,759,381	\$3,335,571,791	\$22,860,026
Household Appliances 443141	\$225,398,607	\$212,008,480	\$1,018,698
Electronic Stores 443142	\$3,692,360,774	\$3,123,563,311	\$21,841,328
Bldg. Materials, Garden Supplies 444	\$3,597,140,132	\$3,363,207,251	\$16,230,438
Building Materials 4441	\$3,113,161,427	\$2,945,984,643	\$14,154,489
Lawn & Garden Supplies 4442	\$483,978,705	\$417,222,608	\$2,075,949
Food & Beverages (off-premises) 445	\$6,080,149,714	\$5,572,812,436	\$27,654,091
Grocery & Convenience Stores 4451	\$5,196,211,930	\$4,869,793,707	\$24,332,559
Other Food Stores/specialty Foods 4452	\$607,573,285	\$476,080,743	\$2,192,809
Beer, Wine And Liquor Stores 4453	\$276,364,499	\$226,937,986	\$1,128,723
Drug Stores & Personal Care Stores 446	\$3,851,752,771	\$3,546,017,925	\$17,603,903
Gas Stations (incl. Convenience Stores) 447	\$3,042,945,334	\$2,418,578,382	\$11,951,604
Apparel & Accessories 448	\$2,028,321,471	\$1,805,049,276	\$8,782,835
Clothing Stores 4481	\$1,508,678,788	\$1,378,157,238	\$6,744,467

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Industry and NAICS Number	Gross	Taxable	B&O Tax
Shoe Stores 4482	\$128,507,345	\$120,209,192	\$567,925
Jewelry & Luggage Stores 4483	\$391,135,338	\$306,682,846	\$1,470,443
Sporting Goods, Toy/hobby/book/music 451	\$2,095,030,283	\$1,342,403,803	\$6,715,156
Sporting Goods 45111	\$1,098,479,137	\$940,203,531	\$4,623,875
Hobby & Toy Stores 45112	\$714,111,304	\$190,287,236	\$961,013
Sewing Supplies 45113	\$56,574,571	\$50,742,148	\$241,417
Musical Instruments 45114	\$86,646,565	\$67,784,362	\$371,689
Book, Periodical & Music Stores 45121	\$139,218,706	\$93,386,526	\$517,162
Department Stores 4522	\$306,075,176	\$300,065,298	\$1,439,967
Warehouse Clubs And Superstores 452311	\$10,836,039,915	\$7,225,933,109	\$34,537,844
All Other General Merchandise Stores 452319	\$477,177,096	\$377,707,680	\$1,832,343
Electronic Shopping And Mail-order Houses 4541	\$1,296,608,816	\$966,278,194	\$5,574,915
Miscellaneous Retailers 453, 4542, 4543	\$7,940,755,037	\$4,356,296,216	\$24,172,221
Total:	\$55,392,578,063	\$43,484,685,839	\$224,763,972
Transportation 48-492			
Air Transportation 481	\$40,548,340	\$37,068,652	\$322,281
Railroads 482	\$33,535,256	\$33,534,596	\$410,286
Water Transportation 483	\$29,928,863	\$18,855,859	\$101,402
Truck Transportation 484	\$415,325,145	\$312,894,510	\$2,617,271
Transit & Ground Passenger Transport 485	\$103,002,898	\$83,946,127	\$985,951
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	\$36,566,808	\$16,098,714	\$119,285
Support Activities For Transportation 488	\$1,510,238,416	\$1,312,578,122	\$7,474,114
Postal Service, Couriers And Messengers 491, 492	\$159,733,118	\$139,245,907	\$1,655,193
Total:	\$2,334,287,746	\$1,959,631,389	\$13,700,657
Warehousing & Storage 493			
Total:	\$341,399,004	\$317,186,779	\$1,800,224
Information 51			
Publishing (except Internet) 511	\$3,038,299,056	\$1,872,456,849	\$16,548,867
Newspapers 51111	\$90,501,957	\$90,014,642	\$396,983
Books & Periodicals 51112, 51113	\$143,242,919	\$120,782,719	\$881,144
Software 5112	\$2,455,505,592	\$1,334,049,915	\$10,395,374
Other Publishers 51114, 51119	\$349,048,588	\$327,609,573	\$4,875,366
Motion Picture Production 512	\$451,081,855	\$392,113,878	\$5,294,708
Radio & Tv Broadcasting, Cable Tv 515	\$1,042,169,043	\$928,287,629	\$14,505,441
Telecommunications 517	\$3,063,597,471	\$2,993,047,309	\$35,846,134
Wired Telecommunications Carriers 517311	\$736,946,892	\$733,942,750	\$7,937,995
Wireless Telecommunications Carriers 517312	\$1,330,074,719	\$1,317,372,774	\$15,441,836
Satellite And Other Telecommunications 5174, 5179	\$996,575,860	\$941,731,785	\$12,466,303
Isps, Web Search Portals, Data Proc. Svcs. 518	\$1,786,742,792	\$816,977,481	\$11,450,573
Other Information Services 519	\$902,369,827	\$690,867,496	\$12,387,159
Total:	\$10,284,260,044	\$7,693,750,642	\$96,032,882
Finance, Insurance, Real Estate 52-53			
Banks & Credit Unions 521, 522	\$6,820,566,741	\$5,611,041,971	\$120,923,692
Securities & Other Financial Investment 523, 525	\$4,282,698,522	\$2,876,794,742	\$51,828,549
Insurance Agents & Brokers 524	\$3,198,596,749	\$1,654,943,507	\$15,755,217
Real Estate Agents & Brokers 531	\$3,221,025,822	\$2,424,305,066	\$36,937,054
Rental Of Tangible Personal Property 532	\$1,734,501,822	\$1,587,163,254	\$9,169,719
Lessors Of Nonfinancial Intangibles 533	\$178,236,655	\$160,292,920	\$2,415,903
Total:	\$19,435,626,311	\$14,314,541,460	\$237,030,134

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4th Quarter, 2021

Industry and NAICS Number	Gross	Taxable	B&O Tax
Business, Personal And Other Services 54-92			
Professional, Scientific & Technical Services 54	\$25,606,967,786	\$15,229,629,858	\$210,223,072
Legal Services 5411	\$2,166,024,000	\$1,962,431,799	\$32,491,025
Accounting Services 5412	\$1,385,812,148	\$1,136,998,124	\$18,261,842
Architectural Services 54131	\$530,653,605	\$459,104,865	\$7,613,154
Engineering Services 54133	\$1,557,205,013	\$1,295,061,718	\$17,826,878
Other Related Services 54132, 54134-54138	\$309,661,734	\$275,128,888	\$4,066,376
Specialized Design Services 5414	\$482,458,907	\$350,677,088	\$3,774,799
Computer System Design Services 5415	\$9,249,244,575	\$3,555,425,055	\$41,671,902
Consulting Services 5416	\$5,342,008,619	\$3,662,977,348	\$52,816,929
Scientific Research & Development Services 5417	\$1,638,961,440	\$586,663,270	\$5,136,558
Advertising & Public Relations 5418	\$683,292,497	\$495,558,916	\$7,182,885
Other Professional Services 5419	\$2,261,645,248	\$1,449,602,787	\$19,380,724
Management Services 55	\$376,014,386	\$261,896,908	\$4,034,644
Administrative & Support Services 561	\$13,623,867,386	\$8,606,720,574	\$99,976,796
Employment Services 5613	\$1,602,769,823	\$1,397,463,791	\$21,731,349
Travel Services 5615	\$3,636,407,490	\$220,312,639	\$2,697,646
Investigation & Security Services 5616	\$498,944,829	\$454,688,162	\$5,154,393
Building Services & Janitorial 5617	\$1,489,341,196	\$1,417,063,726	\$12,732,489
Other 5611, 5612, 5614, 5619	\$6,396,404,048	\$5,117,192,256	\$57,660,919
Waste Treatment/collection 562	\$1,224,807,811	\$1,148,299,530	\$13,235,836
Schools (public, Private, Technical) 61	\$1,073,222,204	\$543,698,859	\$7,492,940
Health Services 62	\$16,401,744,481	\$11,451,494,405	\$171,725,944
Ambulatory Health Care Services 621	\$7,579,420,293	\$6,416,828,105	\$102,231,251
Physicians 6211	\$2,890,392,385	\$2,380,105,907	\$39,286,620
Dentists 6212	\$1,103,938,841	\$1,092,113,661	\$18,172,153
Other Health Practitioners 6213	\$1,370,643,550	\$1,280,227,191	\$19,379,043
Outpatient Care Centers 6214	\$1,069,830,930	\$751,702,932	\$11,725,840
Medical & Diagnostic Laboratories 6215	\$521,892,551	\$320,020,111	\$5,478,556
Home Health Care 6216	\$346,700,976	\$333,583,393	\$4,018,742
Other Ambulatory Health Care 6219	\$276,021,060	\$259,074,910	\$4,170,297
Hospitals 622	\$6,848,668,142	\$3,704,523,060	\$54,288,805
Nursing & Retirement Homes 623	\$963,578,659	\$804,786,054	\$8,394,496
Social Services & Day Care 624	\$1,010,077,387	\$525,357,186	\$6,811,392
Arts, Entertainment, & Recreation 71	\$1,249,819,097	\$1,081,169,915	\$12,959,856
Performing Arts, Spectator Sports 711	\$626,675,152	\$524,934,847	\$8,075,218
Museums, Historical Sites, Etc. 712	\$25,692,816	\$12,486,806	\$156,446
Amusement, Gambling, Recreation 713	\$597,451,129	\$543,748,262	\$4,728,192
Accommodations 721	\$853,926,580	\$792,633,519	\$4,661,079
Restaurants, Food Services 7223, 7225	\$4,482,930,282	\$4,391,318,017	\$22,888,870
Drinking Places 7224	\$248,420,230	\$223,689,760	\$1,322,822
Auto Repair & Services 8111	\$939,681,616	\$911,941,466	\$4,449,498
Other Repair Services 8112-8114	\$834,704,254	\$561,706,511	\$2,927,245
Personal Services 812	\$1,325,430,849	\$1,233,903,583	\$15,294,718
Personal Care (barber, Beauty, Etc.) 8121	\$619,837,588	\$605,277,318	\$8,620,483
Death Care Services 8122	\$83,133,181	\$81,571,642	\$1,064,051
Laundry & Dry Cleaning 8123	\$129,862,049	\$127,520,508	\$923,376
Other Personal Services 8129	\$492,598,031	\$419,534,115	\$4,686,808
Religious, Civic & Other Organizations 813, 814	\$628,685,734	\$199,359,279	\$2,834,984
Public Administration, 92	\$159,384,761	\$141,861,721	\$2,207,494
Total:	\$69,029,607,457	\$46,779,323,905	\$576,235,798
Total All Industries			
Total:	\$288,559,262,433	\$209,406,282,231	\$1,612,911,499