




STATE OF WASHINGTON  
DEPARTMENT OF REVENUE  
OFFICE OF THE DIRECTOR

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December 20, 2024

**TO:** Sarah Bannister, Secretary  
Washington State Senate

Bernard Dean, Chief Clerk  
Washington State House of Representatives

**FROM:** Drew Shirk, Director 

**SUBJECT:** Descriptive Statistics 2024 Report

The Revised Code of Washington (RCW 82.32.534) requires the Department of Revenue (department) to summarize data from the annual tax performance report for select tax incentive programs by December 31. This statute requires the department to summarize report information in descriptive statistics by category. No fewer than three taxpayers may be included in any category.

Taxpayers (participants) must file their annual tax performance report by May 31 for incentives claimed the preceding year. This report covers incentives claimed for calendar year 2023.

The department's Taxpayer Account Administration division administers the annual tax performance report and is responsible for posting the public disclosure information on the department's website. The Research and Fiscal Analysis division compiled the Descriptive Statistics.

The report is also available on our website at:  
<https://dor.wa.gov/about/statistics-reports/descriptive-statistics>

If you have questions about this report, please contact Kathy Oline, Assistant Director, Research and Fiscal Analysis, at 360-534-1534.

Attachment

cc: Members, Senate Ways and Means Committee  
Members, House Finance Committee  
Members, House Appropriations Committee  
Pat Sullivan, Director, Office of Financial Management  
Sheri Sawyer, Executive Director, Legislative Affairs, Office of the Governor

Descriptive Statistics for Select Tax Incentive Programs

2024 Report to the Legislature

Covering Calendar Year 2023 Activity

Drew Shirk, Director

Washington State Department of Revenue

December 2024



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## Table of Contents

Executive summary .....	1
Understanding this publication .....	3
Overview of tax incentives .....	5
Chapter 1 – Aerospace industry .....	7
Aerospace computer, software, and peripheral sales and use tax exemption .....	7
Aerospace FAR Part 145 repair station reduced business and occupation tax rate .....	10
Aerospace preproduction expenditures business and occupation tax credit .....	13
Aerospace product development reduced business and occupation tax rate.....	16
Aerospace property and leasehold excise taxes business and occupation tax credit .....	19
Chapter 2 – Agriculture industry .....	22
Agricultural sales and use tax deferrals .....	22
Dairy product manufacturers business and occupation tax deduction .....	24
Fruit and vegetable processors business and occupation tax exemption .....	25
Seafood processors business and occupation tax exemption .....	27
Agricultural crop protection products tax exemption .....	28
Chapter 3 – Employer credit programs .....	29
Customized employment training business and occupation tax credit .....	29
Chapter 4 – General manufacturing industry .....	32
High unemployment county sales and use tax deferral .....	32
Manufacturers sales and use tax deferral .....	35
Manufacturing projects in counties with a population less than 650,000 sales and use tax deferral.....	38
Chapter 5 – High technology industry .....	39
Data center sales and use tax exemption .....	39
High technology sales and use tax deferral .....	42
Public research institution equipment sales and use tax exemption .....	44
Chapter 6 – Renewable energy industry .....	45
Renewable energy light and power business public utility tax credit .....	45
Solar energy systems manufacturers or wholesalers reduced B&O tax rates .....	47
Chapter 7 – Timber industry .....	50
Hog fuel sales and use tax exemption (by facility) .....	50
Timber and wood products reduced business and occupation tax rates .....	52
Chapter 8 – Other programs.....	54
Equitable access business and occupation tax credit .....	54
Newspaper reduced business and occupation tax rate .....	56
Self-produced fuel use tax exemption.....	57
Semiconductor manufacturers reduced business and occupation tax rate.....	58

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## Executive summary

The Revised Code of Washington (RCW 82.32.534) requires the Department of Revenue (department) to summarize data from the annual tax performance report for select tax incentive programs by December 31. Taxpayers (participants) must file their report by May 31 for incentives claimed the preceding year. Before the due date, the department makes a concerted effort to remind known participants of their filing requirement(s). Participants submitting their report late may qualify for an extension. If they do not qualify for an extension, they must pay back a portion of the incentive claimed. The department included late filings in our analysis since the participant received a portion of the incentive.

The annual tax performance report requires all participants to provide the tax incentive amount and employment data. Participants report Washington employment data in two separate tables. The first table summarizes employment and wages for the entire calendar year. The second table summarizes the annual employment and wages based on those employed as of December 31 of the year covered by this report. Participants can authorize the department to obtain employment information directly from the Employment Security Department for the first table to simplify reporting. Based on the incentive selected, the electronic report may present additional questions relating to employment and incentive activity.

This report represents information provided by participants and corrections made during the department's review for incentives claimed in calendar year 2023. There were 51 tax incentive programs requiring an annual tax performance report, with 37 programs reporting activity and 14 programs with no reported activity. This year's publication summarizes data from 1,409 reports and covers 27 incentives with three or more participants. The business and occupation (B&O) tax, public utility tax, and sales and use tax incentives included in this report reduced state and local tax revenues by about \$609.6 million in calendar year 2023. The participants reported over 693,000 employees located in Washington as of December 31, 2023. The summarized data with corrections is as of December 3, 2024.

### 2023 Incentive Highlights

<b>Most participants by incentive program</b>	<b>Number of participants</b>
Timber industry reduced B&O tax rate	590
Fruit and vegetable processors B&O tax exemption	257
Aerospace product development reduced B&O tax rate	97
Newspaper reduced B&O tax rate	54
<b>Largest revenue impact by incentive program</b>	<b>Tax saved (millions)</b>
High technology sales and use tax deferral	\$266
Data centers sales and use tax exemption	\$118
Aerospace preproduction expenditures B&O tax credit	\$59
Aerospace property and leasehold taxes B&O tax credit	\$39
<b>Washington employment by incentive program as of December 31, 2023</b>	<b>Number of jobs</b>
High technology sales and use tax deferral	237,938
Data center sales and use tax exemption	90,897
Aerospace property and leasehold taxes B&O tax credit	71,928
Aerospace preproduction expenditures B&O tax credit	71,919

## **Incentives with no annual tax performance report filed for 2023**

- Aerospace FAR part 145 repair station sales and use tax exemption.
- Aerospace leasehold tax exemption for superefficient airplane manufacturers.
- Aerospace manufacturing site sales and use tax exemption.
- Aerospace personal property tax exemption for superefficient airplane manufacturers.
- Affordable housing on underdeveloped land sales and use tax deferral.
- Aluminum smelters property tax B&O tax credit.
- Aluminum smelters reduced B&O tax rate.
- Aluminum smelters sales and use tax credit.
- Aluminum smelters use tax exemption for compressed/liquefied natural gas.
- Clean technology sales and use tax deferral.
- Gas distribution business sales and use tax exemption.
- Silicon smelter exemption.
- Solar canopy sales and use tax deferral.
- Veteran employer public utility tax credit.

## **Incentives – confidential taxpayer information**

Fewer than three taxpayers utilized each of the incentives below. The department excluded these incentives from this publication due to statutory restrictions on disclosing confidential taxpayer information.

- Biotechnology and medical device manufacturing sales and use tax deferral.
- Climate Pledge Arena leasehold tax exemption.
- Electrolytic processing industry tax incentives.
- Eligible behavioral health program B&O tax deduction
- Motion picture competitiveness program B&O tax credit.
- Rural county sales and use tax deferral.
- Semiconductor sales and use tax exemption.
- Solar energy systems manufacturers or processors sales and use tax exemption.
- Standard financial information sales and use tax exemption.
- Veteran employer B&O tax credit.

Data from three agricultural sales and use tax deferrals were combined and reported together to avoid disclosing confidential taxpayer information.

The rest of this publication provides detailed information by incentive program.

## Understanding this publication

### Combining data

Participants can file multiple incentives on one annual tax performance report. The employee count for each report represents the total employees in Washington for the participant and not by incentive. Each incentive filed by the participant will have the same employee count throughout this publication. As a result, adding the employee counts for multiple incentives may overstate the number of employees.

### Incentive amounts

Participants declare tax savings on the report. The tax savings calculations differ by incentive type:

- Credits taken against B&O or public utility tax.
- Deductions or exemptions from B&O tax.
- Deferrals or exemptions from sales and use tax.
- Preferential B&O tax rates, for which the participant reports the difference in tax liability between the preferential and general rates.

### Employment data used to group participants

The annual tax performance report requests employment data for the entire calendar year and employment data as of December 31. Employment data for the calendar year has the same or more employees than the amount reported as of December 31. This report groups participants by total employees as of December 31. Incentives with more employees in the entire calendar year than employees on December 31 may create some disparity between employment size and the total number of employees in the data tables.

### Data tables

This report presents five tables for each incentive.

- The first table reflects the incentive amounts and number of participants by employment size.
- The second and third tables represent the annual employment data for the calendar year.
- The fourth and fifth tables summarize the annual employment data for employees employed on December 31, 2023.

Eleven incentives have three additional employment tables.

- The sixth table displays the employee count and percentage by occupation.
- The seventh table provides the percentage of employees by employment status and occupation class.
- The eighth table lists the percent distribution of employees by occupation and hourly wage.

Due to rounding, the totals in the tables may add up to less than 100% or slightly more than 100%. Those claiming the high technology sales and use tax deferral and the public institution sales and use tax exemption declare tax incentive savings in each high technology category.

## **Deferral programs**

For the sales and use tax deferral programs, the revenue reflects the total state and local tax deferred for each qualified project. Participants declare the total amount for eight years, starting the year after the project is operationally complete. Therefore, adding the total deferral amounts for each year will result in overstated deferred amounts.



## Overview of tax incentives for Calendar Year 2023

Tax incentives by major industry	Participants	Total jobs <sup>1</sup>	Tax savings
<b>Aerospace</b>			
Computer, software, and peripheral sales and use tax exemption	19	68,166	\$7,763,430
FAR Part 145 station reduced B&O tax rate	40	3,184	\$621,728
Preproduction expenditures B&O tax credit	44	71,919	\$59,462,428
Product development reduced B&O tax rate	97	3,395	\$2,613,167
Property and leasehold taxes B&O tax credit	25	71,928	\$38,984,475
<b>Agricultural products</b>			
Agricultural crop protection products hazardous substance tax exemption	3	534	\$244,801
Agricultural sales and use tax deferrals	3	5,863	\$4,028,389
Dairy products manufacturers B&O tax exemption	24	2,969	\$5,611,973
Fruit and vegetable processors B&O tax exemption	257	20,309	\$21,398,363
Seafood processors B&O tax exemption	33	4,244	\$4,610,021
<b>Employer credits</b>			
Customized employment training B&O tax credit	6	645	\$59,208
Veteran employer B&O tax credit <sup>2</sup>	CTI	CTI	CTI
<b>General manufacturing</b>			
High unemployment sales and use tax deferrals	49	12,158	\$24,786,190
Manufacturing project in counties with a population less than 60,000 sales and use tax deferral	3	129	\$141,990
Manufacturers sales and use tax deferral	5	292	\$2,211,523
Rural county sales and use tax deferral <sup>2</sup>	CTI	CTI	CTI
<b>High technology and computing</b>			
Biotechnology sales and use tax deferral <sup>2</sup>	CTI	CTI	CTI
Data center sales and use tax exemption	27	90,897	\$118,017,747
High technology sales and use tax deferral	25	237,938	\$265,533,669
Public research institution equipment sales and use tax exemption	4	56,955	\$6,400,313
<b>Renewable energy</b>			
Renewable energy light and power business public utility tax credit	43	13,210	\$11,830,333
Solar energy systems manufacturers or processors sales and use tax exemption <sup>2</sup>	CTI	CTI	CTI
Solar energy systems manufacturers or wholesalers reduced B&O tax rate	9	752	\$545,186
<b>Timber</b>			
Hog fuel sales and use tax exemption	16	4,475	\$10,953,183
Timber and wood products reduced B&O tax rate	590	16,859	\$17,667,196

<sup>1</sup>Total jobs as of December 31, 2023.

<sup>2</sup>Fewer than three participants; therefore, confidential taxpayer information (CTI).

## Overview of tax incentives for Calendar Year 2023

Tax incentives by major industry	Participants	Total jobs <sup>1</sup>	Tax savings
<b>Other programs</b>			
Climate Pledge Arena Leasehold Tax Exemption <sup>2</sup>	CTI	CTI	CTI
Electrolytic processing industry incentives <sup>2</sup>	CTI	CTI	CTI
Eligible behavioral health program deduction <sup>2</sup>	CTI	CTI	CTI
Equitable access B&O tax credit	7	952	\$1,019,488
Motion picture competitiveness program B&O tax credit <sup>2</sup>	CTI	CTI	CTI
Newspaper reduced B&O tax rate	54	2,075	\$433,482
Self-produced fuel use tax exemption	5	2,494	\$3,783,633
Semiconductor manufacturers reduced B&O tax rate	3	1,019	\$893,822
Semiconductor sales and use tax exemption <sup>2</sup>	CTI	CTI	CTI
Standard financial information sales and use tax exemption <sup>2</sup>	CTI	CTI	CTI

<sup>1</sup>Total jobs as of December 31, 2023.

<sup>2</sup>Fewer than three participants; therefore, confidential taxpayer information (CTI).

## Chapter 1 – Aerospace industry

Nine aerospace industry incentives require participants to submit an annual tax performance report. This chapter shows the cumulative results for each incentive with three or more participants. The executive summary lists the incentives that have not reported or contain confidential taxpayer information.

### Aerospace computer, software, and peripherals sales and use tax exemption

Computer hardware, software, and peripherals used primarily to develop, design, or engineer aerospace products or provide aerospace services are exempt from retail sales and use tax. Any charge for labor and services rendered in respect to the installation of the equipment is also exempt. This exemption expires on July 1, 2040 (RCW 82.08.975; RCW 82.12.975).

#### Incentive amount by participant size

Employment size	Participants	Incentive claimed
Less than 50	9	\$132,805
50 or more	10	7,630,625
<b>Total</b>	<b>19</b>	<b>\$7,763,430</b>

#### Annual employment data for calendar year 2023

##### Percent of employees based on quarters worked

Employment size	WA employees	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	102	72.5%	27.5%
50 or more	68,372	99.4%	0.6%
<b>Total</b>	<b>68,474</b>	<b>99.3%</b>	<b>0.7%</b>

##### Percent of wages based on quarters worked

Employment size	Total wages	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	\$7,311,880	90.6%	9.4%
50 or more	8,751,097,407	99.8%	0.2%
<b>Total</b>	<b>\$8,758,409,287</b>	<b>99.8%</b>	<b>0.2%</b>

## Aerospace computer, software, and peripherals sales and use tax exemption

### Annual employment data for employees employed on December 31, 2023

#### Percent of employees by job status

Employment size	WA employees	Full-time	Part-time	Temporary
Less than 50	94	93.6%	5.3%	1.1%
50 or more	68,072	99.7%	0.2%	0.0%
<b>Total</b>	<b>68,166</b>	<b>99.7%</b>	<b>0.2%</b>	<b>0.0%</b>

#### Percent of wages by employment status

Employment size	Total wages	Full-time	Part-time	Temporary
Less than 50	\$7,202,936	98.1%	1.9%	0.0%
50 or more	8,734,646,889	99.9%	0.1%	0.0%
<b>Total</b>	<b>\$8,741,849,825</b>	<b>99.9%</b>	<b>0.1%</b>	<b>0.0%</b>

#### Distribution of employees by occupation class

Occupational class	Number of employees	Percentage of employees
Management	6,720	9.9%
Business, financial, and legal operations	8,428	12.4%
Computer, math, architect, and engineer	17,829	26.2%
Life, physical, and social science	214	0.3%
Community and social services	5	0.0%
Education, training, and library	124	0.2%
Healthcare practitioners and support	33	0.0%
Protective services and maintenance	656	1.0%
Sales and service	107	0.2%
Office and administrative support	5,064	7.4%
Construction and extraction	389	0.6%
Installation, maintenance, and repair	5,565	8.2%
Production and non-construction trades	21,934	32.2%
Transportation and material moving	964	1.4%
Other	134	0.2%
<b>Total</b>	<b>68,166</b>	<b>100.0%</b>

## Aerospace computer, software, and peripherals sales and use tax exemption

### Percent of employees by employment status and occupation class

Occupational class	Full-time	Part-time	Temporary
Management	100.0%	0.0%	0.0%
Business, financial, and legal operations	99.9%	0.1%	0.0%
Computer, math, architect, and engineer	99.4%	0.6%	0.0%
Life, physical, and social science	100.0%	0.0%	0.0%
Community and social services	100.0%	0.0%	0.0%
Education, training, and library	97.6%	2.4%	0.0%
Healthcare practitioners and support	100.0%	0.0%	0.0%
Protective services and maintenance	100.0%	0.0%	0.0%
Sales and service	98.1%	1.9%	0.0%
Office and administrative support	99.1%	0.9%	0.0%
Construction and extraction	100.0%	0.0%	0.0%
Installation, maintenance, and repair	100.0%	0.0%	0.0%
Production and non-construction trades	99.9%	0.1%	0.0%
Transportation and material moving	99.8%	0.2%	0.0%
Other	99.3%	0.7%	0.0%
<b>Total</b>	<b>99.7%</b>	<b>0.3%</b>	<b>0.0%</b>

### Percent distribution of employees by occupation class and hourly wage range

Occupational class	Up to \$20.00	\$20.01- \$25.00	\$25.01- \$30.00	\$30.01- \$50.00	\$50.01 & over
Management	0.0%	0.5%	0.9%	3.1%	95.5%
Business, financial, and legal operations	0.0%	0.1%	0.5%	32.1%	67.2%
Computer, math, architect, and engineer	0.0%	0.0%	0.3%	24.4%	75.2%
Life, physical, and social science	0.0%	0.0%	0.0%	33.2%	66.8%
Community and social services	0.0%	0.0%	0.0%	20.0%	80.0%
Education, training, and library	0.0%	8.1%	2.4%	18.5%	71.0%
Healthcare practitioners and support	0.0%	0.0%	9.1%	36.4%	54.5%
Protective services and maintenance	30.9%	29.0%	4.7%	20.3%	15.1%
Sales and service	0.0%	0.0%	3.7%	24.3%	72.0%
Office and administrative support	4.8%	12.7%	16.3%	55.1%	11.2%
Construction and extraction	1.8%	6.7%	6.4%	85.1%	0.0%
Installation, maintenance, and repair	2.5%	1.5%	7.5%	86.8%	1.7%
Production and non-construction trades	2.9%	16.9%	24.9%	54.3%	1.0%
Transportation and material moving	2.5%	5.5%	11.2%	65.8%	15.0%
Other	0.0%	0.0%	5.2%	26.9%	67.9%
<b>Total</b>	<b>1.9%</b>	<b>7.0%</b>	<b>10.3%</b>	<b>41.2%</b>	<b>39.7%</b>

## Aerospace FAR Part 145 repair stations reduced B&O tax rate

Qualified aircraft repair facilities certified by the Federal Aviation Administration as a “FAR Part 145” repair facility receive a reduced B&O tax rate of 0.2904%. Without the preferential rate, these businesses would be subject to the 0.484% rate applicable to the retailing of interstate transportation equipment. The preferred B&O tax rate expires on July 1, 2040 (RCW 82.04.250).

### Incentive amount by participant size

Employment size	Participants	Incentive claimed
Less than 50	22	\$94,970
50 or more	17	526,758
<b>Total</b>	<b>39</b>	<b>\$621,728</b>

### Annual employment data for calendar year 2023

#### Percent of employees based on quarters worked

Employment size	WA employees	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	291	53.3%	46.7%
50 or more	3,500	69.8%	30.2%
<b>Total</b>	<b>3,791</b>	<b>68.5%</b>	<b>31.5%</b>

#### Percent of wages based on quarters worked

Employment size	Total wages	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	\$14,641,256	81.6%	18.4%
50 or more	256,145,169	84.4%	15.6%
<b>Total</b>	<b>\$270,786,425</b>	<b>84.2%</b>	<b>15.8%</b>

### Annual employment data for employees employed on December 31, 2023

#### Percent of employees by job status

Employment size	WA employees	Full-time	Part-time	Temporary
Less than 50	223	96.9%	3.1%	0.0%
50 or more	2,961	95.7%	0.8%	3.5%
<b>Total</b>	<b>3,184</b>	<b>95.8%</b>	<b>1.0%</b>	<b>3.2%</b>

#### Percent of wages by employment status

Employment size	Total wages	Full-time	Part-time	Temporary
Less than 50	\$14,000,532	98.9%	1.1%	0.0%
50 or more	242,473,688	95.6%	0.6%	3.8%
<b>Total</b>	<b>\$256,474,220</b>	<b>95.8%</b>	<b>0.6%</b>	<b>3.6%</b>

## Aerospace FAR Part 145 repair stations reduced B&O tax rate

### Distribution of employees by occupation class

Occupational class	Number of employees	Percentage of employees
Management	320	10.1%
Business, financial, and legal operations	238	7.5%
Computer, math, architect, and engineer	631	19.8%
Life, physical, and social science	9	0.3%
Community and social services	0	0.0%
Education, training, and library	0	0.0%
Healthcare practitioners and support	9	0.3%
Protective services and maintenance	32	1.0%
Sales and service	79	2.5%
Office and administrative support	246	7.7%
Construction and extraction	0	0.0%
Installation, maintenance, and repair	887	27.9%
Production and non-construction trades	651	20.4%
Transportation and material moving	80	2.5%
Other	2	0.1%
<b>Total</b>	<b>3,184</b>	<b>100.0%</b>

### Percent of employees by employment status and occupation class

Occupational class	Full-time	Part-time	Temporary
Management	98.8%	1.3%	0.0%
Business, financial, and legal operations	97.1%	2.9%	0.0%
Computer, math, architect, and engineer	88.6%	1.1%	10.3%
Life, physical, and social science	100.0%	0.0%	0.0%
Community and social services	0.0%	0.0%	0.0%
Education, training, and library	0.0%	0.0%	0.0%
Healthcare practitioners and support	100.0%	0.0%	0.0%
Protective services and maintenance	93.8%	6.3%	0.0%
Sales and service	97.5%	2.5%	0.0%
Office and administrative support	95.5%	4.5%	0.0%
Construction and extraction	0.0%	0.0%	0.0%
Installation, maintenance, and repair	96.4%	1.2%	2.4%
Production and non-construction trades	99.8%	0.2%	0.0%
Transportation and material moving	100.0%	0.0%	0.0%
Other	100.0%	0.0%	0.0%
<b>Total</b>	<b>95.9%</b>	<b>1.4%</b>	<b>2.7%</b>

## Aerospace FAR Part 145 repair stations reduced B&O tax rate

### Percent distribution of employees by occupation class and hourly wage range

Occupational class	Up to \$20.00	\$20.01- \$25.00	\$25.01- \$30.00	\$30.01- \$50.00	\$50.01 & over
Management	0.3%	0.6%	2.2%	19.4%	77.5%
Business, financial, and legal operations	2.5%	18.5%	18.9%	40.8%	19.3%
Computer, math, architect, and engineer	1.7%	1.3%	3.8%	38.8%	54.4%
Life, physical, and social science	0.0%	44.4%	33.3%	11.1%	11.1%
Community and social services	0.0%	0.0%	0.0%	0.0%	0.0%
Education, training, and library	0.0%	0.0%	0.0%	0.0%	0.0%
Healthcare practitioners and support	0.0%	0.0%	55.6%	33.3%	11.1%
Protective services and maintenance	3.1%	21.9%	34.4%	37.5%	3.1%
Sales and service	0.0%	11.4%	20.3%	43.0%	25.3%
Office and administrative support	7.3%	27.2%	23.2%	35.4%	6.9%
Construction and extraction	0.0%	0.0%	0.0%	0.0%	0.0%
Installation, maintenance, and repair	7.4%	21.8%	22.2%	47.1%	1.5%
Production and non-construction trades	6.0%	30.3%	31.6%	30.3%	1.8%
Transportation and material moving	31.3%	42.5%	18.8%	7.5%	0.0%
Other	0.0%	0.0%	0.0%	50.0%	50.0%
<b>Total</b>	<b>5.2%</b>	<b>17.7%</b>	<b>18.4%</b>	<b>36.5%</b>	<b>22.1%</b>



## Aerospace preproduction expenditures B&O tax credit

Businesses engaged in aerospace product development are eligible for a B&O tax credit equal to 1.5% of qualified expenditures. Qualified expenditures include research, design, and engineering costs incurred in developing aerospace products. Qualified expenditures exclude actual production-related costs. Commercial airplane and component manufacturers are eligible for the credit on expenditures incurred after December 1, 2003. Others are eligible for the credit on expenditures incurred after June 30, 2008. This credit expires on July 1, 2040 (RCW 82.04.4461).

### Incentive amount by participant size

Employment size	Participants	Incentive claimed
Less than 50	23	\$335,474
50 to 250	16	1,292,855
More than 250	5	57,834,100
<b>Total</b>	<b>44</b>	<b>\$59,462,428</b>

### Annual employment data for calendar year 2023

#### Percent of employees based on quarters worked

Employment size	WA employees	Employees who worked all four quarters	Employees who worked all four quarters
Less than 50	244	54.1%	45.9%
50 to 250	2,128	67.4%	32.6%
More than 250	70,439	98.5%	1.5%
<b>Total</b>	<b>72,811</b>	<b>97.4%</b>	<b>2.6%</b>

#### Percent of wages based on quarters worked

Employment size	Total wages	Employees who worked all four quarters	Employees who worked all four quarters
Less than 50	\$27,095,587	73.1%	26.9%
50 to 250	189,106,080	82.6%	17.4%
More than 250	8,891,344,389	99.5%	0.5%
<b>Total</b>	<b>\$9,107,546,056</b>	<b>99.1%</b>	<b>0.9%</b>

## Aerospace preproduction expenditures B&O tax credit

### Annual employment data for employees employed on December 31, 2023

#### Percent of employees by job status

Employment size	WA employees	Full-time	Part-time	Temporary
Less than 50	177	78.5%	18.1%	3.4%
50 to 250	1,865	97.7%	1.6%	0.7%
More than 250	69,877	99.7%	0.2%	0.0%
<b>Total</b>	<b>71,919</b>	<b>99.6%</b>	<b>0.3%</b>	<b>0.1%</b>

#### Percent of wages by employment status

Employment size	WA employees	Full-time	Part-time	Temporary
Less than 50	\$21,919,257	87.0%	12.9%	0.0%
50 to 250	178,460,023	99.2%	0.6%	0.2%
More than 250	8,874,192,193	99.9%	0.1%	0.0%
<b>Total</b>	<b>\$9,074,571,473</b>	<b>99.8%</b>	<b>0.2%</b>	<b>0.0%</b>

#### Distribution of employees by occupation class

Occupational class	Number of employees	Percentage of employees
Management	7,075	9.8%
Business, financial, and legal operations	8,597	12.0%
Computer, math, architect, and engineer	18,781	26.1%
Life, physical, and social science	214	0.3%
Community and social services	5	0.0%
Education, training, and library	108	0.2%
Healthcare practitioners and support	42	0.1%
Protective services and maintenance	687	1.0%
Sales and service	156	0.2%
Office and administrative support	5,255	7.3%
Construction and extraction	376	0.5%
Installation, maintenance, and repair	5,944	8.3%
Production and non-construction trades	23,436	32.6%
Transportation and material moving	1,022	1.4%
Other	221	0.3%
<b>Total</b>	<b>71,919</b>	<b>100.0%</b>

## Aerospace preproduction expenditures B&O tax credit

### Percent of employees by employment status and occupation class

Occupational class	Full-time	Part-time	Temporary
Management	100.0%	0.0%	0.0%
Business, financial, and legal operations	99.8%	0.2%	0.0%
Computer, math, architect, and engineer	99.2%	0.8%	0.0%
Life, physical, and social science	100.0%	0.0%	0.0%
Community and social services	100.0%	0.0%	0.0%
Education, training, and library	97.2%	2.8%	0.0%
Healthcare practitioners and support	100.0%	0.0%	0.0%
Protective services and maintenance	100.0%	0.0%	0.0%
Sales and service	98.7%	0.6%	0.6%
Office and administrative support	99.0%	1.0%	0.0%
Construction and extraction	100.0%	0.0%	0.0%
Installation, maintenance, and repair	99.9%	0.1%	0.0%
Production and non-construction trades	99.8%	0.2%	0.0%
Transportation and material moving	99.9%	0.1%	0.0%
Other	96.4%	2.3%	1.4%
<b>Total</b>	<b>99.6%</b>	<b>0.4%</b>	<b>0.0%</b>

### Percent distribution of employees by occupation class and hourly wage range

Occupational class	Up to \$20.00	\$20.01- \$25.00	\$25.01- \$30.00	\$30.01- \$50.00	\$50.01 & over
Management	0.0%	0.5%	0.9%	3.5%	95.1%
Business, financial, and legal operations	0.1%	0.6%	0.5%	32.2%	66.6%
Computer, math, architect, and engineer	0.0%	0.1%	0.4%	24.5%	75.0%
Life, physical, and social science	0.0%	0.0%	0.0%	33.2%	66.8%
Community and social services	0.0%	0.0%	0.0%	20.0%	80.0%
Education, training, and library	0.0%	0.0%	0.0%	19.4%	80.6%
Healthcare practitioners and support	0.0%	0.0%	19.0%	35.7%	45.2%
Protective services and maintenance	29.5%	28.5%	5.8%	21.5%	14.6%
Sales and service	0.0%	4.5%	6.4%	22.4%	66.7%
Office and administrative support	4.9%	12.8%	16.4%	54.7%	11.2%
Construction and extraction	1.9%	5.1%	5.6%	87.5%	0.0%
Installation, maintenance, and repair	2.7%	3.0%	8.5%	84.1%	1.7%
Production and non-construction trades	3.1%	18.1%	24.9%	52.8%	1.2%
Transportation and material moving	4.4%	8.0%	11.6%	62.1%	13.8%
Other	0.0%	0.9%	3.2%	21.3%	74.7%
<b>Total</b>	<b>2.0%</b>	<b>7.6%</b>	<b>10.5%</b>	<b>40.5%</b>	<b>39.3%</b>

## Aerospace product development reduced B&O tax rate

Businesses developing aerospace products for others pay a preferential B&O tax rate of 0.9% rather than the general services rate of 1.5% or 1.75% for those taxpayers with taxable revenue in excess of \$1 million annually. The preferential rate expires on July 1, 2040 (RCW 82.04.290).

### Incentive amount by participant size

Employment size	Participants	Incentive claimed
Less than 50	81	\$943,087
50 or more	16	1,670,081
<b>Total</b>	<b>97</b>	<b>\$2,613,167</b>

## Annual employment data for calendar year 2023

### Percent of employees based on quarters worked

Employment size	WA employees	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	601	54.6%	45.4%
50 or more	3,445	58.5%	41.5%
<b>Total</b>	<b>4,046</b>	<b>58.0%</b>	<b>42.0%</b>

### Percent of wages based on quarters worked

Employment size	Total wages	Employees who worked all four quarter	Employees who worked less than four quarters
Less than 50	\$54,176,988	72.5%	27.5%
50 or more	316,128,411	73.7%	26.3%
<b>Total</b>	<b>\$370,305,399</b>	<b>73.5%</b>	<b>26.5%</b>

## Annual employment data for employees employed on December 31, 2023

### Percent of employees by job status

Employment size	WA employees	Full-time	Part-time	Temporary
Less than 50	429	82.8%	15.6%	1.6%
50 or more	2,966	91.6%	3.4%	5.0%
<b>Total</b>	<b>3,395</b>	<b>90.5%</b>	<b>4.9%</b>	<b>4.6%</b>

### Percent of wages by employment status

Employment size	Total wages	Full-time	Part-time	Temporary
Less than 50	\$43,904,320	87.4%	12.6%	0.0%
50 or more	297,244,216	93.4%	2.6%	4.0%
<b>Total</b>	<b>\$341,148,536</b>	<b>92.6%</b>	<b>3.9%</b>	<b>3.5%</b>

## Aerospace product development reduced B&O tax rate

### Distribution of employees by occupation class

Occupational class	Number of employees	Percentage of employees
Management	299	8.8%
Business, financial, and legal operations	144	4.2%
Computer, math, architect, and engineer	1,528	45.0%
Life, physical, and social science	0	0.0%
Community and social services	0	0.0%
Education, training, and library	0	0.0%
Healthcare practitioners and support	9	0.3%
Protective services and maintenance	22	0.6%
Sales and service	99	2.9%
Office and administrative support	186	5.5%
Construction and extraction	0	0.0%
Installation, maintenance, and repair	110	3.2%
Production and non-construction trades	898	26.5%
Transportation and material moving	10	0.3%
Other	90	2.7%
<b>Total</b>	<b>3,395</b>	<b>100.0%</b>

### Percent of employees by employment status and occupation class

Occupational class	Full-time	Part-time	Temporary
Management	99.3%	0.7%	0.0%
Business, financial, and legal operations	91.7%	8.3%	0.0%
Computer, math, architect, and engineer	86.1%	9.2%	4.8%
Life, physical, and social science	0.0%	0.0%	0.0%
Community and social services	0.0%	0.0%	0.0%
Education, training, and library	0.0%	0.0%	0.0%
Healthcare practitioners and support	100.0%	0.0%	0.0%
Protective services and maintenance	90.9%	9.1%	0.0%
Sales and service	97.0%	2.0%	1.0%
Office and administrative support	88.2%	11.8%	0.0%
Construction and extraction	0.0%	0.0%	0.0%
Installation, maintenance, and repair	80.0%	0.9%	19.1%
Production and non-construction trades	96.9%	3.1%	0.0%
Transportation and material moving	100.0%	0.0%	0.0%
Other	92.2%	4.4%	3.3%
<b>Total</b>	<b>90.8%</b>	<b>6.3%</b>	<b>2.9%</b>

## Aerospace product development reduced B&O tax rate

### Percent distribution of employees by occupation class and hourly wage range

Occupational class	Up to \$20.00	\$20.01- \$25.00	\$25.01- \$30.00	\$30.01- \$50.00	\$50.01 & over
Management	0.0%	0.0%	0.0%	7.4%	92.6%
Business, financial, and legal operations	2.8%	3.5%	6.3%	39.6%	47.9%
Computer, math, architect, and engineer	0.7%	1.6%	2.8%	17.5%	77.4%
Life, physical, and social science	0.0%	0.0%	0.0%	0.0%	0.0%
Community and social services	0.0%	0.0%	0.0%	0.0%	0.0%
Education, training, and library	0.0%	0.0%	0.0%	0.0%	0.0%
Healthcare practitioners and support	0.0%	0.0%	55.6%	33.3%	11.1%
Protective services and maintenance	0.0%	4.5%	18.2%	59.1%	18.2%
Sales and service	4.0%	0.0%	6.1%	50.5%	39.4%
Office and administrative support	3.8%	16.7%	15.6%	49.5%	14.5%
Construction and extraction	0.0%	0.0%	0.0%	0.0%	0.0%
Installation, maintenance, and repair	5.5%	20.0%	34.5%	34.5%	5.5%
Production and non-construction trades	4.6%	29.0%	18.8%	42.8%	4.9%
Transportation and material moving	30.0%	50.0%	20.0%	0.0%	0.0%
Other	0.0%	2.2%	1.1%	13.3%	83.3%
<b>Total</b>	<b>2.2%</b>	<b>10.3%</b>	<b>9.0%</b>	<b>27.6%</b>	<b>50.8%</b>

## Aerospace property and leasehold excise taxes B&O tax credit

Manufacturers of commercial airplanes or commercial airplane components qualify for a B&O tax credit for state and local property taxes paid on land and buildings constructed after December 1, 2003, and used exclusively to manufacture commercial airplanes or components . The credit is also available for leasehold excise taxes paid on land and buildings constructed after January 1, 2006, and used exclusively to manufacture commercial airplanes or components .

Manufacturers of tooling specifically designed for use in manufacturing commercial airplanes, persons providing aerospace product development, and persons providing aerospace services qualify for a B&O tax credit for state and local property or leasehold excise taxes paid on land and buildings constructed after June 30, 2008. These credits expire on July 1, 2040 (RCW 82.04.4463).

### Incentive amount by participant size

Employment size	Participants	Incentive claimed
Less than 50	7	\$206,610
50 to 250	10	516,152
More than 250	8	38,261,714
<b>Total</b>	<b>25</b>	<b>\$38,984,475</b>

### Annual employment data for calendar year 2023

#### Percent of employees based on quarters worked

Employment size	WA employees	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	285	69.5%	30.5%
50 to 250	1,371	60.5%	39.5%
More than 250	71,183	98.2%	1.8%
<b>Total</b>	<b>72,839</b>	<b>97.4%</b>	<b>2.6%</b>

#### Percent of wages based on quarters worked

Employment size	Total wages	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	\$17,401,031	87.7%	12.3%
50 to 250	80,339,191	86.3%	13.7%
More than 250	8,931,861,376	99.4%	0.6%
<b>Total</b>	<b>\$9,029,601,598</b>	<b>99.3%</b>	<b>0.7%</b>

## Aerospace property and leasehold excise taxes B&O tax credit

### Annual employment data for employees employed on December 31, 2023

#### Percent of employees by job status

Employment size	WA employees	Full-time	Part-time	Temporary
Less than 50	236	95.8%	3.8%	0.4%
50 to 250	1,112	98.4%	1.6%	0.0%
More than 250	70,580	99.7%	0.3%	0.0%
<b>Total</b>	<b>71,928</b>	<b>99.7%</b>	<b>0.3%</b>	<b>0.0%</b>

#### Percent of wages by employment status

Employment size	Total wages	Full-time	Part-time	Temporary
Less than 50	\$16,140,074	98.1%	1.8%	0.0%
50 to 250	66,939,030	99.3%	0.7%	0.0%
More than 250	8,910,943,397	99.9%	0.1%	0.0%
<b>Total</b>	<b>\$8,994,022,501</b>	<b>99.9%</b>	<b>0.1%</b>	<b>0.0%</b>

#### Distribution of employees by occupation class

Occupational class	Number of employees	Percentage of employees
Management	7,025	9.8%
Business, financial, and legal operations	8,495	11.8%
Computer, math, architect, and engineer	18,346	25.5%
Life, physical, and social science	217	0.3%
Community and social services	5	0.0%
Education, training, and library	111	0.2%
Healthcare practitioners and support	33	0.0%
Protective services and maintenance	700	1.0%
Sales and service	144	0.2%
Office and administrative support	5,329	7.4%
Construction and extraction	376	0.5%
Installation, maintenance, and repair	5,707	7.9%
Production and non-construction trades	24,162	33.6%
Transportation and material moving	998	1.4%
Other	280	0.4%
<b>Total</b>	<b>71,928</b>	<b>100.0%</b>



## Aerospace property and leasehold excise taxes B&O tax credit

### Percent of employees by employment status and occupation class

Occupational class	Full-time	Part-time	Temporary
Management	99.9%	0.1%	0.0%
Business, financial, and legal operations	99.8%	0.2%	0.0%
Computer, math, architect, and engineer	99.4%	0.6%	0.0%
Life, physical, and social science	100.0%	0.0%	0.0%
Community and social services	100.0%	0.0%	0.0%
Education, training, and library	97.3%	2.7%	0.0%
Healthcare practitioners and support	100.0%	0.0%	0.0%
Protective services and maintenance	99.9%	0.1%	0.0%
Sales and service	99.3%	0.7%	0.0%
Office and administrative support	99.0%	1.0%	0.0%
Construction and extraction	100.0%	0.0%	0.0%
Installation, maintenance, and repair	100.0%	0.0%	0.0%
Production and non-construction trades	99.9%	0.1%	0.0%
Transportation and material moving	99.9%	0.1%	0.0%
Other	99.6%	0.4%	0.0%
<b>Total</b>	<b>99.7%</b>	<b>0.3%</b>	<b>0.0%</b>

### Percent distribution of employees by occupation class and hourly wage range

Occupational class	Up to \$20.00	\$20.01-\$25.00	\$25.01-\$30.00	\$30.01-\$50.00	\$50.01 & over
Management	0.0%	0.5%	0.9%	4.2%	94.4%
Business, financial, and legal operations	0.1%	0.5%	0.5%	32.1%	66.8%
Computer, math, architect, and engineer	0.0%	0.1%	0.5%	26.0%	73.4%
Life, physical, and social science	0.0%	0.0%	0.0%	33.6%	66.4%
Community and social services	0.0%	0.0%	0.0%	20.0%	80.0%
Education, training, and library	0.0%	0.0%	0.0%	21.6%	78.4%
Healthcare practitioners and support	0.0%	0.0%	9.1%	36.4%	54.5%
Protective services and maintenance	29.4%	29.7%	5.7%	21.0%	14.1%
Sales and service	0.0%	3.5%	5.6%	26.4%	64.6%
Office and administrative support	4.7%	12.7%	16.1%	55.5%	11.0%
Construction and extraction	1.9%	5.1%	5.6%	87.5%	0.0%
Installation, maintenance, and repair	2.4%	1.8%	7.6%	86.6%	1.7%
Production and non-construction trades	3.2%	17.1%	25.5%	53.1%	1.2%
Transportation and material moving	2.7%	6.2%	13.3%	63.6%	14.1%
Other	4.6%	19.3%	12.1%	31.4%	32.5%
<b>Total</b>	<b>2.0%</b>	<b>7.4%</b>	<b>10.9%</b>	<b>41.5%</b>	<b>38.1%</b>

## Chapter 2 - Agriculture industry

Seven agriculture industry incentives require participants to submit an annual tax performance report. This chapter shows the cumulative results for each incentive with three or more participants. The executive summary lists the incentives that have not reported or contain confidential taxpayer information.

### Agricultural sales and use tax deferrals

Participants who process fresh fruit and vegetables, operate cold storage warehouses for storing such products, or manufacture dairy products are eligible for a deferral and waiver of sales and use taxes on investment projects. To avoid disclosing confidential taxpayer information, statistics for these three programs have been combined and reported cumulatively below. The deferral applies to the construction or expansion of eligible facilities or the acquisition of new equipment. The deferral becomes a tax waiver if the business maintains qualified business activities for eight years. Participants submitted applications for these deferrals prior to July 1, 2012 (RCW 82.74).

#### Incentive amount by participant size

Employment size	Participants	Incentive claimed
Less than 5,000	3	\$4,028,389
<b>Total</b>	<b>3</b>	<b>\$4,028,389</b>

#### Annual employment data for calendar year 2023

##### Percent of employees based on quarters worked

Employment size	WA employees	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 5,000	5,990	71.5%	28.5%
<b>Total</b>	<b>5,990</b>	<b>71.5%</b>	<b>28.5%</b>

##### Percent of wages based on quarters worked

Employment size	Total wages	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 5,000	\$368,776,007	85.8%	14.2%
<b>Total</b>	<b>\$368,776,007</b>	<b>85.8%</b>	<b>14.2%</b>

## Agricultural sales and use tax deferrals

### Annual employment data for employees employed on December 31, 2023

#### Percent of employees by job status

Employment size	WA employees	Full-time	Part-time	Temporary
Less than 5,000	5,863	94.6%	5.4%	0.0%
<b>Total</b>	<b>5,863</b>	<b>94.6%</b>	<b>5.4%</b>	<b>0.0%</b>

#### Percent of wages by employment status

Employment size	Total wages	Full-time	Part-time	Temporary
Less than 5,000	\$367,165,299	97.5%	2.5%	0.0%
<b>Total</b>	<b>\$367,165,299</b>	<b>97.5%</b>	<b>2.5%</b>	<b>0.0%</b>

## Dairy product manufacturers B&O tax deduction

Manufacturers and wholesalers of dairy products and by-products are exempt from the manufacturing and wholesaling B&O tax rate of 0.484%. This exemption expires July 1, 2035. At that time, income from manufacturing these items becomes taxable under the preferential B&O tax rate of 0.138% (RCW 82.04.4268).

### Incentive amount by participant size

Employment size	Participants	Incentive claimed
Less than 50	14	\$51,700
50 or more	10	5,560,273
<b>Total</b>	<b>24</b>	<b>\$5,611,973</b>

### Annual employment data for calendar year 2023

#### Percent of employees based on quarters worked

Employment size	WA employees	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	225	33.8%	66.2%
50 or more	2,933	67.5%	32.5%
<b>Total</b>	<b>3,158</b>	<b>65.1%</b>	<b>34.9%</b>

#### Percent of wages based on quarters worked

Employment size	Total wages	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	\$3,467,258	69.7%	30.3%
50 or more	160,890,732	84.8%	15.2%
<b>Total</b>	<b>\$164,357,990</b>	<b>84.5%</b>	<b>15.5%</b>

### Annual employment data for employees employed on December 31, 2023

#### Percent of employees by job status

Employment size	WA employees	Full-time	Part-time	Temporary
Less than 50	130	32.3%	67.7%	0.0%
50 or more	2,839	90.1%	9.1%	0.8%
<b>Total</b>	<b>2,969</b>	<b>87.6%</b>	<b>11.7%</b>	<b>0.7%</b>

#### Percent of wages by employment status

Employment size	Total wages	Full-time	Part-time	Temporary
Less than 50	\$2,924,596	62.0%	38.0%	0.0%
50 or more	155,031,080	96.8%	3.1%	0.1%
<b>Total</b>	<b>\$157,955,676</b>	<b>96.1%</b>	<b>3.8%</b>	<b>0.1%</b>

## Fruit and vegetable processors B&O tax exemption

Manufacturers and wholesalers (selling for interstate transport) of canned, preserved, dehydrated, or frozen fruit or vegetable products are exempt from the manufacturing and wholesaling B&O tax rate of 0.484%. This exemption expires July 1, 2035. At that time, income from manufacturing these items becomes taxable under the preferential B&O tax rate classification of 0.138% (RCW 82.04.4266).

### Incentive amount by participant size

Employment size	Participants	Incentive claimed
Less than 50	203	\$1,796,000
50 to 250	39	3,807,671
More than 250	15	15,794,693
<b>Total</b>	<b>257</b>	<b>\$21,398,363</b>

### Annual employment data for calendar year 2023

#### Percent of employees based on quarters worked

Employment size	WA employees	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	3,977	32.9%	67.1%
50 to 250	5,578	46.7%	53.3%
More than 250	20,075	44.3%	55.7%
<b>Total</b>	<b>29,630</b>	<b>43.2%</b>	<b>56.8%</b>

#### Percent of wages based on quarters worked

Employment size	Total wages	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	\$84,613,292	74.4%	25.6%
50 to 250	189,533,889	78.8%	21.2%
More than 250	739,204,094	79.8%	20.2%
<b>Total</b>	<b>\$1,013,351,275</b>	<b>79.1%</b>	<b>20.9%</b>

## Fruit and vegetable processors B&O tax exemption

### Annual employment data for employees employed on December 31, 2023

#### Percent of employees by job status

Employment size	WA employees	Full-time	Part-time	Temporary
Less than 50	2,067	38.6%	53.5%	7.9%
50 to 250	4,141	65.8%	25.2%	9.0%
More than 250	14,101	71.5%	9.9%	18.6%
<b>Total</b>	<b>20,309</b>	<b>67.0%</b>	<b>17.4%</b>	<b>15.5%</b>

#### Percent of wages by employment status

Employment size	Total wages	Full-time	Part-time	Temporary
Less than 50	\$70,920,431	77.8%	19.8%	2.4%
50 to 250	147,604,452	88.9%	7.4%	3.7%
More than 250	615,566,198	93.5%	3.2%	3.3%
<b>Total</b>	<b>\$834,091,081</b>	<b>91.3%</b>	<b>5.4%</b>	<b>3.3%</b>

## Seafood processors B&O tax exemption

Manufacturers and wholesalers of seafood products that remain in a raw, raw frozen, or raw salted state at the completion of the manufacturing process are exempt from the manufacturing and wholesaling B&O tax of 0.484%. This exemption expires on July 1, 2035. At that time, income from the manufacturing and wholesaling of these items becomes taxable under the preferential B&O tax rate of 0.138% (RCW 82.04.4269).

### Incentive amount by participant size

Employment size	Participants	Incentive claimed
Less than 50	18	\$490,476
50 or more	15	4,119,545
<b>Total</b>	<b>33</b>	<b>\$4,610,021</b>

## Annual employment data for calendar year 2023

### Percent of employees based on quarters worked

Employment size	WA employees	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	211	46.4%	53.6%
50 or more	5,306	64.1%	35.9%
<b>Total</b>	<b>5,517</b>	<b>63.4%</b>	<b>36.6%</b>

### Percent of wages based on quarters worked

Employment size	Total wages	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	\$7,345,767	78.9%	21.1%
50 or more	243,419,885	89.0%	11.0%
<b>Total</b>	<b>\$250,765,652</b>	<b>88.7%</b>	<b>11.3%</b>

## Annual employment data for employees employed on December 31, 2023

### Percent of employees by job status

Employment size	WA employees	Full-time	Part-time	Temporary
Less than 50	180	55.6%	26.1%	18.3%
50 or more	4,064	87.3%	6.9%	5.7%
<b>Total</b>	<b>4,244</b>	<b>86.0%</b>	<b>7.8%</b>	<b>6.3%</b>

### Percent of wages by employment status

Employment size	Total wages	Full-time	Part-time	Temporary
Less than 50	\$6,572,307	88.9%	9.0%	2.2%
50 or more	219,010,424	97.0%	2.6%	0.4%
<b>Total</b>	<b>\$225,582,731</b>	<b>96.7%</b>	<b>2.8%</b>	<b>0.5%</b>

## Agricultural crop protection products tax exemption

A farmer or certified applicator is exempt from hazardous substance tax when the agricultural crop protection product is warehoused in this state or transported to or from this state, and the person possessing the substance does not otherwise use, manufacture, package for sale, or sell the substance in this state. This exemption expires on January 1, 2028 (RCW 82.21.040).

### Incentive amount by participant size

Employment size	Participants	Incentive claimed
Less than 600	3	\$244,801
<b>Total</b>	<b>3</b>	<b>\$244,801</b>

## Annual employment data for calendar year 2023

### Percent of employees based on quarters worked

Employment size	WA employees	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 600	535	68.8%	31.2%
<b>Total</b>	<b>535</b>	<b>68.8%</b>	<b>31.2%</b>

### Percent of wages based on quarters worked

Employment size	Total wages	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 600	\$44,601,507	82.8%	17.2%
<b>Total</b>	<b>\$44,601,507</b>	<b>82.8%</b>	<b>17.2%</b>

## Annual employment data for employees employed on December 31, 2023

### Percent of employees by job status

Employment size	WA employees	Full-time	Part-time	Temporary
Less than 600	534	93.8%	6.2%	0.0%
<b>Total</b>	<b>534</b>	<b>93.8%</b>	<b>6.2%</b>	<b>0.0%</b>

### Percent of wages by employment status

Employment size	Total wages	Full-time	Part-time	Temporary
Less than 600	\$44,479,884	97.6%	2.4%	0.0%
<b>Total</b>	<b>\$44,479,884</b>	<b>97.6%</b>	<b>2.4%</b>	<b>0.0%</b>



## Chapter 3 – Employer credit programs

Three employer credit programs require a participant to submit an annual tax performance report. This chapter shows the cumulative results for each incentive with three or more participants. The executive summary lists the incentives that have not reported or contain confidential taxpayer information.

### Customized employment training B&O tax credit

Businesses locating or expanding in the state can receive funding to cover employee training costs at a qualified training institution. The program caps an employer’s training allowances at \$500,000 per calendar year. A B&O tax credit is allowed for half of the costs of customized workforce training paid by employers to the State Board for Community Colleges. Credits from one calendar year may be carried over to a subsequent calendar year. Businesses must use the credit by June 30, 2026 (RCW 82.04.449).

#### Incentive amount by participant size

Employment size	Participants	Incentive claimed
Less than 600	6	\$59,208
<b>Total</b>	<b>6</b>	<b>\$59,208</b>

#### Annual employment data for calendar year 2023

##### Percent of employees based on quarters worked

Employment size	WA Employees	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 600	926	52.8%	47.2%
<b>Total</b>	<b>926</b>	<b>52.8%</b>	<b>47.2%</b>

##### Percent of wages based on quarters worked

Employment size	Total wages	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 600	\$39,709,607	82.3%	17.7%
<b>Total</b>	<b>\$39,709,607</b>	<b>82.3%</b>	<b>17.7%</b>

#### Annual employment data for employees employed on December 31, 2023

##### Percent of employees by job status

Employment size	WA employees	Full-time	Part-time	Temporary
Less than 600	645	99.2%	0.8%	0.0%
<b>Total</b>	<b>645</b>	<b>99.2%</b>	<b>0.8%</b>	<b>0.0%</b>

##### Percent of wages by employment status

Employment size	Total wages	Full-time	Part-time	Temporary
Less than 600	\$26,192,650	99.6%	0.4%	0.0%
<b>Total</b>	<b>\$26,192,650</b>	<b>99.6%</b>	<b>0.4%</b>	<b>0.0%</b>

## Customized employment training B&O tax credit

### Distribution of employees by occupation class

Occupational class	Number of employees	Percentage of employees
Management	14	2.2%
Business, financial, and legal operations	9	1.4%
Computer, math, architect, and engineer	6	0.9%
Life, physical, and social science	0	0.0%
Community and social services	0	0.0%
Education, training, and library	0	0.0%
Healthcare practitioners and support	10	1.6%
Protective services and maintenance	0	0.0%
Sales and service	23	3.6%
Office and administrative support	77	11.9%
Construction and extraction	2	0.3%
Installation, maintenance, and repair	1	0.2%
Production and non-construction trades	468	72.6%
Transportation and material moving	35	5.4%
Other	0	0.0%
<b>Total</b>	<b>645</b>	<b>100.0%</b>

### Percent of employees by employment status and occupation class

Occupational class	Full-time	Part-time	Temporary
Management	100.0%	0.0%	0.0%
Business, financial, and legal operations	100.0%	0.0%	0.0%
Computer, math, architect, and engineer	100.0%	0.0%	0.0%
Life, physical, and social science	0.0%	0.0%	0.0%
Community and social services	0.0%	0.0%	0.0%
Education, training, and library	0.0%	0.0%	0.0%
Healthcare practitioners and support	60.0%	40.0%	0.0%
Protective services and maintenance	0.0%	0.0%	0.0%
Sales and service	100.0%	0.0%	0.0%
Office and administrative support	98.7%	1.3%	0.0%
Construction and extraction	100.0%	0.0%	0.0%
Installation, maintenance, and repair	100.0%	0.0%	0.0%
Production and non-construction trades	100.0%	0.0%	0.0%
Transportation and material moving	100.0%	0.0%	0.0%
Other	0.0%	0.0%	0.0%
<b>Total</b>	<b>99.2%</b>	<b>0.8%</b>	<b>0.0%</b>

## Customized employment training B&O tax credit

### Percent distribution of employees by occupation class and hourly wage range

Occupational class	Up to \$20.00	\$20.01- \$25.00	\$25.01- \$30.00	\$30.01- \$50.00	\$50.01 & over
Management	0.0%	14.3%	21.4%	28.6%	35.7%
Business, financial, and legal operations	0.0%	0.0%	0.0%	100.0%	0.0%
Computer, math, architect, and engineer	0.0%	66.7%	33.3%	0.0%	0.0%
Life, physical, and social science	0.0%	0.0%	0.0%	0.0%	0.0%
Community and social services	0.0%	0.0%	0.0%	0.0%	0.0%
Education, training, and library	0.0%	0.0%	0.0%	0.0%	0.0%
Healthcare practitioners and support	0.0%	20.0%	20.0%	0.0%	60.0%
Protective services and maintenance	0.0%	0.0%	0.0%	0.0%	0.0%
Sales and service	4.3%	17.4%	8.7%	52.2%	17.4%
Office and administrative support	3.9%	13.0%	18.2%	26.0%	39.0%
Construction and extraction	0.0%	50.0%	50.0%	0.0%	0.0%
Installation, maintenance, and repair	0.0%	0.0%	0.0%	100.0%	0.0%
Production and non-construction trades	45.1%	31.8%	6.6%	13.5%	3.0%
Transportation and material moving	37.1%	34.3%	14.3%	11.4%	2.9%
Other	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Total</b>	<b>35.3%</b>	<b>28.5%</b>	<b>9.3%</b>	<b>17.5%</b>	<b>9.3%</b>

## Chapter 4 – General manufacturing industry

Five general manufacturing industry incentives require participants to submit an annual tax performance report. This chapter shows the cumulative results for each incentive with three or more participants. The executive summary lists the incentives that have not reported or contain confidential taxpayer information.

### High unemployment county sales and use tax deferral

Manufacturers investing in qualifying counties are eligible for a deferral of retail sales and use tax on charges for the construction, expansion, or renovation of facilities and purchases of eligible machinery and equipment for projects located in a county with high unemployment or in a Community Empowerment Zone (CEZ). The deferral becomes a tax waiver if the business maintains qualified business activities for eight years. Participants submitted applications for this deferral prior to July 1, 2020 (RCW 82.60).

#### Incentive amount by participant size

Employment size	Participants	Incentive claimed
Less than 50	23	\$6,065,806
50 to 250	14	4,180,327
More than 250	12	14,540,057
<b>Total</b>	<b>49</b>	<b>\$24,786,190</b>

### Annual employment data for calendar year 2023

#### Percent of employees based on quarters worked

Employment size	WA Employees	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	1,047	47.1%	52.9%
50 to 250	1,894	70.0%	30.0%
More than 250	10,988	63.7%	36.3%
<b>Total</b>	<b>13,929</b>	<b>63.3%</b>	<b>36.7%</b>

#### Percent of wages based on quarters worked

Employment size	Total wages	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	\$44,042,163	84.8%	15.2%
50 to 250	108,842,997	89.6%	10.4%
More than 250	706,207,162	82.9%	17.1%
<b>Total</b>	<b>\$859,092,322</b>	<b>83.9%</b>	<b>16.1%</b>

## High unemployment county sales and use tax deferral

### Annual employment data for employees employed on December 31, 2023

#### Percent of employees by job status

Employment size	WA employees	Full-time	Part-time	Temporary
Less than 50	672	81.3%	15.3%	3.4%
50 to 250	1,645	98.1%	1.8%	0.1%
More than 250	9,841	90.2%	7.0%	2.8%
<b>Total</b>	<b>12,158</b>	<b>90.8%</b>	<b>6.8%</b>	<b>2.5%</b>

#### Percent of wages by employment status

Employment size	Total wages	Full-time	Part-time	Temporary
Less than 50	\$40,086,789	95.2%	4.2%	0.6%
50 to 250	103,099,596	99.7%	0.2%	0.1%
More than 250	674,713,259	96.0%	1.8%	2.2%
<b>Total</b>	<b>\$817,899,644</b>	<b>96.4%</b>	<b>1.7%</b>	<b>1.9%</b>

#### Distribution of employees by occupation class

Occupational class	Number of employees	Percentage of employees
Management	890	7.3%
Business, financial, and legal operations	435	3.6%
Computer, math, architect, and engineer	911	7.5%
Life, physical, and social science	80	0.7%
Community and social services	0	0.0%
Education, training, and library	3	0.0%
Healthcare practitioners and support	1	0.0%
Protective services and maintenance	314	2.6%
Sales and service	345	2.8%
Office and administrative support	792	6.5%
Construction and extraction	147	1.2%
Installation, maintenance, and repair	781	6.4%
Production and non-construction trades	6,421	52.8%
Transportation and material moving	797	6.6%
Other	241	2.0%
<b>Total</b>	<b>12,158</b>	<b>100.0%</b>

## High unemployment county sales and use tax deferral

### Percent of employees by employment status and occupation class

Occupational class	Full-time	Part-time	Temporary
Management	99.4%	0.6%	0.0%
Business, financial, and legal operations	97.2%	2.8%	0.0%
Computer, math, architect, and engineer	91.5%	1.3%	7.1%
Life, physical, and social science	100.0%	0.0%	0.0%
Community and social services	0.0%	0.0%	0.0%
Education, training, and library	100.0%	0.0%	0.0%
Healthcare practitioners and support	100.0%	0.0%	0.0%
Protective services and maintenance	90.8%	9.2%	0.0%
Sales and service	79.7%	19.4%	0.9%
Office and administrative support	94.6%	5.4%	0.0%
Construction and extraction	65.3%	34.7%	0.0%
Installation, maintenance, and repair	96.7%	0.6%	2.7%
Production and non-construction trades	89.9%	10.1%	0.0%
Transportation and material moving	88.7%	11.3%	0.0%
Other	82.2%	11.6%	6.2%
<b>Total</b>	<b>91.0%</b>	<b>8.2%</b>	<b>0.9%</b>

### Percent distribution of employees by occupation class and hourly wage range

Occupational class	Up to \$20.00	\$20.01-\$25.00	\$25.01-\$30.00	\$30.01-\$50.00	\$50.01 & over
Management	0.2%	1.0%	1.0%	23.1%	74.6%
Business, financial, and legal operations	1.1%	12.0%	23.0%	41.6%	22.3%
Computer, math, architect, and engineer	1.2%	2.0%	8.5%	49.1%	39.3%
Life, physical, and social science	0.0%	3.8%	40.0%	48.8%	7.5%
Community and social services	0.0%	0.0%	0.0%	0.0%	0.0%
Education, training, and library	0.0%	0.0%	33.3%	66.7%	0.0%
Healthcare practitioners and support	0.0%	0.0%	0.0%	0.0%	100.0%
Protective services and maintenance	60.8%	22.9%	8.0%	7.3%	1.0%
Sales and service	30.7%	10.7%	7.8%	33.3%	17.4%
Office and administrative support	12.4%	30.1%	21.8%	31.1%	4.7%
Construction and extraction	0.0%	4.1%	1.4%	17.0%	77.6%
Installation, maintenance, and repair	8.6%	10.2%	22.5%	54.8%	3.8%
Production and non-construction trades	19.8%	37.8%	18.0%	22.6%	1.8%
Transportation and material moving	24.0%	38.1%	14.1%	23.1%	0.8%
Other	44.0%	22.0%	10.4%	17.8%	5.8%
<b>Total</b>	<b>16.8%</b>	<b>27.2%</b>	<b>15.7%</b>	<b>27.9%</b>	<b>12.4%</b>

## Manufacturers sales and use tax deferral

The “Invest in Washington” pilot program creates a sales and use tax deferral for two investment projects per calendar year. The deferral applies to sales and use taxes on up to \$10 million in charges for the construction, expansion, or renovation of facilities and purchases of eligible machinery and equipment. One project must be in eastern Washington, and the other must be in western Washington. Projects approved for a high unemployment county sales and use tax deferral (RCW 82.60) cannot receive this deferral, and projects cannot receive multiple pilot program deferrals. This program expires on January 1, 2026 (RCW 82.85).

### Incentive amount by participant size

Employment size	Participants	Incentive claimed
Less than 600	5	\$2,211,523
<b>Total</b>	<b>5</b>	<b>\$2,211,523</b>

### Annual employment data for calendar year 2023

#### Percent of employees based on quarters worked

Employment size	WA Employees	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 600	406	50.0%	50.0%
<b>Total</b>	<b>406</b>	<b>50.0%</b>	<b>50.0%</b>

#### Percent of wages based on quarters worked

Employment size	Total wages	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 600	\$20,139,603	72.7%	27.3%
<b>Total</b>	<b>\$20,139,603</b>	<b>72.7%</b>	<b>27.3%</b>

### Annual employment data for employees employed on December 31, 2023

#### Percent of employees by job status

Employment size	WA employees	Full-time	Part-time	Temporary
Less than 600	292	82.9%	16.8%	0.3%
<b>Total</b>	<b>292</b>	<b>82.9%</b>	<b>16.8%</b>	<b>0.3%</b>

#### Percent of wages by employment status

Employment size	Total wages	Full-time	Part-time	Temporary
Less than 600	\$17,349,623	93.0%	7.0%	0.0%
<b>Total</b>	<b>\$17,349,623</b>	<b>93.0%</b>	<b>7.0%</b>	<b>0.0%</b>

## Manufacturers sales and use tax deferral

### Distribution of employees by occupation class

Occupational class	Number of employees	Percentage of employees
Management	25	8.6%
Business, financial, and legal operations	9	3.1%
Computer, math, architect, and engineer	4	1.4%
Life, physical, and social science	0	0.0%
Community and social services	0	0.0%
Education, training, and library	0	0.0%
Healthcare practitioners and support	0	0.0%
Protective services and maintenance	3	1.0%
Sales and service	29	9.9%
Office and administrative support	13	4.5%
Construction and extraction	33	11.3%
Installation, maintenance, and repair	5	1.7%
Production and non-construction trades	149	51.0%
Transportation and material moving	22	7.5%
Other	0	0.0%
<b>Total</b>	<b>292</b>	<b>100.0%</b>

### Percent of employees by employment status and occupation class

Occupational class	Full-time	Part-time	Temporary
Management	84.0%	16.0%	0.0%
Business, financial, and legal operations	77.8%	22.2%	0.0%
Computer, math, architect, and engineer	100.0%	0.0%	0.0%
Life, physical, and social science	0.0%	0.0%	0.0%
Community and social services	0.0%	0.0%	0.0%
Education, training, and library	0.0%	0.0%	0.0%
Healthcare practitioners and support	0.0%	0.0%	0.0%
Protective services and maintenance	100.0%	0.0%	0.0%
Sales and service	89.7%	10.3%	0.0%
Office and administrative support	92.3%	7.7%	0.0%
Construction and extraction	100.0%	0.0%	0.0%
Installation, maintenance, and repair	100.0%	0.0%	0.0%
Production and non-construction trades	77.2%	22.8%	0.0%
Transportation and material moving	81.8%	18.2%	0.0%
Other	0.0%	0.0%	0.0%
<b>Total</b>	<b>83.6%</b>	<b>16.4%</b>	<b>0.0%</b>



## Manufacturers sales and use tax deferral

### Percent distribution of employees by occupation class and hourly wage range

Occupational class	Up to \$20.00	\$20.01- \$25.00	\$25.01- \$30.00	\$30.01- \$50.00	\$50.01 & over
Management	0.0%	4.0%	12.0%	28.0%	56.0%
Business, financial, and legal operations	0.0%	22.2%	11.1%	55.6%	11.1%
Computer, math, architect, and engineer	0.0%	25.0%	0.0%	25.0%	50.0%
Life, physical, and social science	0.0%	0.0%	0.0%	0.0%	0.0%
Community and social services	0.0%	0.0%	0.0%	0.0%	0.0%
Education, training, and library	0.0%	0.0%	0.0%	0.0%	0.0%
Healthcare practitioners and support	0.0%	0.0%	0.0%	0.0%	0.0%
Protective services and maintenance	0.0%	33.3%	0.0%	66.7%	0.0%
Sales and service	6.9%	20.7%	13.8%	55.2%	3.4%
Office and administrative support	0.0%	38.5%	38.5%	23.1%	0.0%
Construction and extraction	9.1%	21.2%	33.3%	36.4%	0.0%
Installation, maintenance, and repair	0.0%	0.0%	20.0%	60.0%	20.0%
Production and non-construction trades	5.4%	38.3%	24.8%	29.5%	2.0%
Transportation and material moving	0.0%	31.8%	22.7%	45.5%	0.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Total</b>	<b>4.5%</b>	<b>29.8%</b>	<b>22.9%</b>	<b>35.3%</b>	<b>7.5%</b>

## Manufacturing projects in counties with a population less than 650,000 sales and use tax deferral

Manufacturers are eligible for a sales and use tax deferral on qualified investment projects located in counties with a population less than 650,000. The total deferral amount per person is limited to \$400,000. Applications must be submitted before July 1, 2032 (RCW 82.94).

### Incentive amount by participant size

Employment size	Participants	Incentive claimed
Less than 250	3	\$141,990
<b>Total</b>	<b>3</b>	<b>\$141,990</b>

### Annual employment data for calendar year 2023

#### Percent of employees based on quarters worked

Employment size	WA Employees	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 250	162	45.1%	54.9%
<b>Total</b>	<b>162</b>	<b>45.1%</b>	<b>54.9%</b>

#### Percent of wages based on quarters worked

Employment size	Total wages	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 250	\$3,737,867	79.3%	20.7%
<b>Total</b>	<b>\$3,737,867</b>	<b>79.3%</b>	<b>20.7%</b>

### Annual employment data for employees employed on December 31, 2023

#### Percent of employees by job status

Employment size	WA employees	Full-time	Part-time	Temporary
Less than 250	129	48.8%	51.2%	0.0%
<b>Total</b>	<b>129</b>	<b>48.8%</b>	<b>51.2%</b>	<b>0.0%</b>

#### Percent of wages by employment status

Employment size	Total wages	Full-time	Part-time	Temporary
Less than 250	\$3,460,145	88.6%	11.4%	0.0%
<b>Total</b>	<b>\$3,460,145</b>	<b>88.6%</b>	<b>11.4%</b>	<b>0.0%</b>

## Chapter 5 - High technology industry

Four high technology industry incentives require participants to submit an annual tax performance report. This chapter shows the cumulative results for each incentive with three or more participants. The executive summary lists incentives that have not reported or contain confidential taxpayer information.

### Data center sales and use tax exemption

Data centers located in a rural county may qualify for a sales and use tax exemption for qualified purchases of eligible server equipment and power infrastructure. The exemption includes charges for labor and services associated with installing qualified purchases. No new exemption certificates may be issued on or after July 1, 2036. Exemptions expire July 1, 2048 (RCW 82.08.986, 82.12.986).

Data centers in a county with population over 800,000 may qualify for the sales and use tax exemption for qualified purchases of eligible server equipment and eligible power infrastructure. The department may approve six applications in the first calendar year of the exemption and up to six applications in calendar years three through six of the exemption. No new exemption certificates may be issued on or after July 1, 2028. Exemptions expire July 1, 2038 (RCW 82.08.9861, 82.12.9861).

Note: The employee count represents the total employees in Washington for the participant, and not the employees located at the data center.

#### Incentive amount by participant size

Employment size	Participants	Incentive claimed
Less than 50	20	\$42,974,197
50 or more	7	75,043,550
<b>Total</b>	<b>27</b>	<b>\$118,017,747</b>

#### Annual employment data for calendar year 2023

##### Percent of employees based on quarters worked

Employment size	WA employees	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	258	76.4%	23.6%
50 or more	90,655	78.2%	21.8%
<b>Total</b>	<b>90,913</b>	<b>78.1%</b>	<b>21.9%</b>

##### Percent of wages based on quarters worked

Employment size	Total wages	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	\$29,367,028	89.0%	11.0%
50 or more	12,300,172,725	91.7%	8.3%
<b>Total</b>	<b>\$12,329,539,753</b>	<b>91.7%</b>	<b>8.3%</b>

## Data center sales and use tax exemption

### Annual employment data for employees employed on December 31, 2023

#### Percent of employees by job status

Employment size	WA employees	Full-time	Part-time	Temporary
Less than 50	250	98.0%	2.0%	0.0%
50 or more	90,647	86.9%	8.2%	4.9%
<b>Total</b>	<b>90,897</b>	<b>87.0%</b>	<b>8.1%</b>	<b>4.9%</b>

#### Percent of wages by employment status

Employment size	Total wages	Full-time	Part-time	Temporary
Less than 50	\$28,846,106	99.8%	0.2%	0.0%
50 or more	12,296,908,205	97.8%	1.6%	0.5%
<b>Total</b>	<b>\$12,325,754,311</b>	<b>97.8%</b>	<b>1.6%</b>	<b>0.5%</b>

#### Distribution of employees by occupation class

Occupational class	Number of employees	Percentage of employees
Management	14,341	15.8%
Business, financial, and legal operations	11,126	12.2%
Computer, math, architect, and engineer	41,462	45.6%
Life, physical, and social science	0	0.0%
Community and social services	9	0.0%
Education, training, and library	168	0.2%
Healthcare practitioners and support	0	0.0%
Protective services and maintenance	198	0.2%
Sales and service	19,211	21.1%
Office and administrative support	2,739	3.0%
Construction and extraction	34	0.0%
Installation, maintenance, and repair	816	0.9%
Production and non-construction trades	52	0.1%
Transportation and material moving	741	0.8%
Other	0	0.0%
<b>Total</b>	<b>90,897</b>	<b>100.0%</b>

## Data center sales and use tax exemption

### Percent of employees by employment status and occupation class

Occupational class	Full-time	Part-time	Temporary
Management	97.0%	0.5%	2.5%
Business, financial, and legal operations	94.6%	2.2%	3.2%
Computer, math, architect, and engineer	96.6%	0.3%	3.1%
Life, physical, and social science	0.0%	0.0%	0.0%
Community and social services	100.0%	0.0%	0.0%
Education, training, and library	96.4%	3.6%	0.0%
Healthcare practitioners and support	0.0%	0.0%	0.0%
Protective services and maintenance	98.0%	2.0%	0.0%
Sales and service	54.5%	33.8%	11.7%
Office and administrative support	93.9%	3.1%	3.0%
Construction and extraction	100.0%	0.0%	0.0%
Installation, maintenance, and repair	48.4%	41.5%	10.0%
Production and non-construction trades	96.2%	3.8%	0.0%
Transportation and material moving	93.1%	4.7%	2.2%
Other	0.0%	0.0%	0.0%
<b>Total</b>	<b>87.0%</b>	<b>8.1%</b>	<b>4.9%</b>

### Percent distribution of employees by occupation class and hourly wage range

Occupational class	Up to \$20.00	\$20.01-\$25.00	\$25.01-\$30.00	\$30.01-\$50.00	\$50.01 & over
Management	0.0%	0.0%	0.0%	17.0%	83.0%
Business, financial, and legal operations	2.4%	1.6%	3.8%	18.6%	73.5%
Computer, math, architect, and engineer	0.1%	0.1%	0.4%	2.1%	97.3%
Life, physical, and social science	0.0%	0.0%	0.0%	0.0%	0.0%
Community and social services	0.0%	0.0%	11.1%	55.6%	33.3%
Education, training, and library	0.0%	0.0%	0.0%	0.0%	100.0%
Healthcare practitioners and support	0.0%	0.0%	0.0%	0.0%	0.0%
Protective services and maintenance	3.5%	4.5%	17.2%	18.2%	56.6%
Sales and service	30.8%	13.2%	29.8%	4.9%	21.3%
Office and administrative support	0.6%	1.4%	11.3%	29.2%	57.5%
Construction and extraction	0.0%	14.7%	50.0%	26.5%	8.8%
Installation, maintenance, and repair	38.1%	20.3%	33.6%	7.6%	0.4%
Production and non-construction trades	0.0%	0.0%	1.9%	7.7%	90.4%
Transportation and material moving	0.9%	6.1%	12.1%	30.5%	50.3%
Other	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Total</b>	<b>7.2%</b>	<b>3.3%</b>	<b>7.8%</b>	<b>8.2%</b>	<b>73.5%</b>

## High technology sales and use tax deferral

Businesses engaged in certain high technology research and development activities, or pilot scale manufacturing, are eligible for a deferral of sales and use taxes on charges for construction, expansion, or renovation of facilities and purchases of eligible machinery and equipment. The deferral becomes a tax waiver if the business maintains qualified business activities for eight years. Participants submitted applications for this deferral prior to January 1, 2015 (RCW 82.63).

Participants declare the total amount for eight years, starting the year after the project is operationally complete. Therefore, adding the total deferral amounts for each year will result in overstated deferred amounts.

### Incentive amount by participant size

Employment size	Participants	Incentive claimed
Less than 50	5	\$1,215,746
50 to 250	5	7,724,407
More than 250	15	256,593,515
<b>Total</b>	<b>25</b>	<b>\$265,533,669</b>

### Annual employment data for calendar year 2023

#### Percent of employees based on quarters worked

Employment size	WA employees	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	146	60.3%	39.7%
50 to 250	640	76.4%	23.6%
More than 250	252,102	77.4%	22.6%
<b>Total</b>	<b>252,888</b>	<b>77.4%</b>	<b>22.6%</b>

#### Percent of wages based on quarters worked

Employment size	Total wages	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	\$19,548,033	78.0%	22.0%
50 to 250	89,711,657	88.7%	11.3%
More than 250	43,137,455,309	90.8%	9.2%
<b>Total</b>	<b>\$43,246,714,999</b>	<b>90.8%</b>	<b>9.2%</b>

## High technology sales and use tax deferral

### Annual employment data for employees employed on December 31, 2023

#### Percent of employees by job status

Employment size	WA employees	Full-time	Part-time	Temporary
Less than 50	112	95.5%	3.6%	0.9%
50 to 250	551	97.8%	1.8%	0.4%
More than 250	237,275	90.2%	7.3%	2.5%
<b>Total</b>	<b>237,938</b>	<b>90.2%</b>	<b>7.3%</b>	<b>2.5%</b>

#### Percent of wages by employment status

Employment size	Total wages	Full-time	Part-time	Temporary
Less than 50	\$18,448,662	97.4%	2.6%	0.0%
50 to 250	83,733,888	99.3%	0.7%	0.0%
More than 250	41,796,350,118	97.5%	2.2%	0.3%
<b>Total</b>	<b>\$41,898,532,668</b>	<b>97.5%</b>	<b>2.2%</b>	<b>0.3%</b>

#### Incentive amounts by high technology category

High technology category	Number of participants reporting in each category*	Incentive claimed
Advanced computing	8	\$191,765,193
Advanced materials	CTI	CTI
Biotechnology	15	\$56,176,738
Electronic devices	7	\$9,323,334
Environmental	CTI	CTI
<b>Total</b>	<b>36</b>	<b>\$265,533,669</b>

\*Total does not agree with the first table because some participants may report under multiple technology categories.

## Public research institution equipment sales and use tax exemption

The sale of machinery and equipment used primarily in a research and development operation at public research institutions is exempt from sales and use tax (RCW 82.08.025651, 82.12.025651).

### Incentive amount by participant size

Employment size	Participants	Incentive claimed
250 or more	4	\$6,400,313
<b>Total</b>	<b>4</b>	<b>\$6,400,313</b>

### Annual employment data for calendar year 2023

#### Percent of employees based on quarters worked

Employment size	WA Employees	Employees who worked all four quarters	Employees who worked less than four quarters
250 or more	58,075	63.0%	37.0%
<b>Total</b>	<b>58,075</b>	<b>63.0%</b>	<b>37.0%</b>

#### Percent of wages based on quarters worked

Employment size	Total wages	Employees who worked all four quarters	Employees who worked less than four quarters
250 or more	\$3,866,531,011	77.8%	22.2%
<b>Total</b>	<b>\$3,866,531,011</b>	<b>77.8%</b>	<b>22.2%</b>

### Annual employment data for employees employed on December 31, 2023

#### Percent of employees by job status

Employment size	WA employees	Full-time	Part-time	Temporary
250 or more	56,955	67.0%	26.0%	6.9%
<b>Total</b>	<b>56,955</b>	<b>67.0%</b>	<b>26.0%</b>	<b>6.9%</b>

#### Percent of wages by employment status

Employment size	Total wages	Full-time	Part-time	Temporary
250 or more	\$3,858,956,727	80.3%	17.3%	2.4%
<b>Total</b>	<b>\$3,858,956,727</b>	<b>80.3%</b>	<b>17.3%</b>	<b>2.4%</b>

### Incentive amounts by high technology category

High technology category	Number of participants reporting in each category	Incentive claimed
Advanced computing	CTI	CTI
Advanced materials	3	\$390,900
Biotechnology	4	\$3,840,540
Electronic devices	3	\$754,133
Environmental	CTI	CTI
<b>Total</b>	<b>4</b>	<b>\$6,400,313</b>



## Chapter 6 - Renewable energy industry

Five renewable energy industry incentives require a participant to submit an annual tax performance report. This chapter shows the cumulative results for each incentive with three or more participants. The executive summary lists the incentives that have not reported or contain confidential taxpayer information.

### Renewable energy light and power business public utility tax credit

A light and power business may take a credit against the public utility tax for amounts paid to customers as investment cost recovery incentives for renewable energy systems. The credit for a fiscal year may not exceed 1.5% of the business's calendar year 2014 taxable sales or \$250,000, whichever is greater. The right to earn tax credits expires June 30, 2029. A light and power business may not claim credits after June 30, 2030 (RCW 82.16.130).

#### Incentive amount by participant size

Employment size	Participants	Incentive claimed
Less than 50	16	\$1,107,397
50 to 250	17	2,327,318
More than 250	10	8,395,618
<b>Total</b>	<b>43</b>	<b>\$11,830,333</b>

#### Annual employment data for calendar year 2023

##### Percent of employees based on quarters worked

Employment size	WA Employees	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	467	80.9%	19.1%
50 to 250	2,115	78.8%	21.2%
More than 250	11,492	83.6%	16.4%
<b>Total</b>	<b>14,074</b>	<b>82.8%</b>	<b>17.2%</b>

##### Percent of wages based on quarters worked

Employment size	Total wages	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	\$46,634,431	94.3%	5.7%
50 to 250	208,256,695	92.5%	7.5%
More than 250	1,394,371,641	93.4%	6.6%
<b>Total</b>	<b>\$1,649,262,767</b>	<b>93.3%</b>	<b>6.7%</b>

# Renewable energy light and power business public utility tax credit

## Annual employment data for employees employed on December 31, 2023

### Percent of employees by job status

Employment size	WA employees	Full-time	Part-time	Temporary
Less than 50	428	93.9%	5.1%	0.9%
50 to 250	1,943	95.1%	2.9%	2.0%
More than 250	10,839	94.5%	2.3%	3.2%
<b>Total</b>	<b>13,210</b>	<b>94.5%</b>	<b>2.5%</b>	<b>2.9%</b>

### Percent of wages by employment status

Employment size	Total wages	Full-time	Part-time	Temporary
Less than 50	\$45,698,606	98.3%	1.6%	0.1%
50 to 250	201,006,888	98.8%	0.5%	0.6%
More than 250	1,366,860,211	98.8%	0.7%	0.5%
<b>Total</b>	<b>\$1,613,565,705</b>	<b>98.8%</b>	<b>0.7%</b>	<b>0.5%</b>

## Solar energy systems manufacturers or wholesalers reduced B&O tax rates

Businesses manufacturing or wholesaling solar energy systems or producing silicon components for these systems receive a preferential B&O tax rate of 0.275% until June 30, 2032. If no preferential rate existed, the rate would be 0.484% (RCW 82.04.294).

### Incentive amount by participant size

Employment size	Participants	Incentive claimed
Less than 600	9	\$545,186
<b>Total</b>	<b>9</b>	<b>\$545,186</b>

### Annual employment data for calendar year 2023

#### Percent of employees based on quarters worked

Employment size	WA Employees	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 600	752	37.0%	63.0%
<b>Total</b>	<b>752</b>	<b>37.0%</b>	<b>63.0%</b>

#### Percent of wages based on quarters worked

Employment size	Total wages	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 600	\$47,266,269	72.7%	27.3%
<b>Total</b>	<b>\$47,266,269</b>	<b>72.7%</b>	<b>27.3%</b>

### Annual employment data for employees employed on December 31, 2023

#### Percent of employees by job status

Employment size	WA employees	Full-time	Part-time	Temporary
Less than 600	752	99.5%	0.5%	0.0%
<b>Total</b>	<b>752</b>	<b>99.5%</b>	<b>0.5%</b>	<b>0.0%</b>

#### Percent of wages by employment status

Employment size	Total wages	Full-time	Part-time	Temporary
Less than 600	\$47,266,268	99.9%	0.1%	0.0%
<b>Total</b>	<b>\$47,266,268</b>	<b>99.9%</b>	<b>0.1%</b>	<b>0.0%</b>

## Solar energy systems manufacturers or wholesalers reduced B&O tax rates

### Distribution of employees by occupation class

Occupational class	Number of employees	Percentage of employees
Management	51	6.8%
Business, financial, and legal operations	18	2.4%
Computer, math, architect, and engineer	63	8.4%
Life, physical, and social science	16	2.1%
Community and social services	0	0.0%
Education, training, and library	0	0.0%
Healthcare practitioners and support	58	7.7%
Protective services and maintenance	14	1.9%
Sales and service	5	0.7%
Office and administrative support	24	3.2%
Construction and extraction	13	1.7%
Installation, maintenance, and repair	73	9.7%
Production and non-construction trades	378	50.3%
Transportation and material moving	39	5.2%
Other	0	0.0%
<b>Total</b>	<b>752</b>	<b>100.0%</b>

### Percent of employees by employment status and occupation class

Occupational class	Full-time	Part-time	Temporary
Management	100.0%	0.0%	0.0%
Business, financial, and legal operations	100.0%	0.0%	0.0%
Computer, math, architect, and engineer	98.4%	1.6%	0.0%
Life, physical, and social science	100.0%	0.0%	0.0%
Community and social services	0.0%	0.0%	0.0%
Education, training, and library	0.0%	0.0%	0.0%
Healthcare practitioners and support	100.0%	0.0%	0.0%
Protective services and maintenance	92.9%	7.1%	0.0%
Sales and service	100.0%	0.0%	0.0%
Office and administrative support	95.8%	4.2%	0.0%
Construction and extraction	100.0%	0.0%	0.0%
Installation, maintenance, and repair	98.6%	1.4%	0.0%
Production and non-construction trades	100.0%	0.0%	0.0%
Transportation and material moving	100.0%	0.0%	0.0%
Other	0.0%	0.0%	0.0%
<b>Total</b>	<b>99.5%</b>	<b>0.5%</b>	<b>0.0%</b>

## Solar energy systems manufacturers or wholesalers reduced B&O tax rates

### Percent distribution of employees by occupation class and hourly wage range

Occupational class	Up to \$20.00	\$20.01- \$25.00	\$25.01- \$30.00	\$30.01- \$50.00	\$50.01 & over
Management	0.0%	0.0%	0.0%	5.9%	94.1%
Business, financial, and legal operations	0.0%	0.0%	11.1%	72.2%	16.7%
Computer, math, architect, and engineer	0.0%	0.0%	15.9%	42.9%	41.3%
Life, physical, and social science	0.0%	0.0%	0.0%	75.0%	25.0%
Community and social services	0.0%	0.0%	0.0%	0.0%	0.0%
Education, training, and library	0.0%	0.0%	0.0%	0.0%	0.0%
Healthcare practitioners and support	34.5%	39.7%	1.7%	17.2%	6.9%
Protective services and maintenance	71.4%	0.0%	7.1%	14.3%	7.1%
Sales and service	0.0%	0.0%	20.0%	40.0%	40.0%
Office and administrative support	0.0%	0.0%	29.2%	62.5%	8.3%
Construction and extraction	0.0%	0.0%	0.0%	69.2%	30.8%
Installation, maintenance, and repair	5.5%	17.8%	11.0%	57.5%	8.2%
Production and non-construction trades	48.1%	9.0%	7.7%	30.7%	4.5%
Transportation and material moving	46.2%	33.3%	2.6%	15.4%	2.6%
Other	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Total</b>	<b>31.1%</b>	<b>11.0%</b>	<b>8.0%</b>	<b>34.2%</b>	<b>15.7%</b>

## Chapter 7 - Timber Industry

Two timber industry incentives require a participant to submit an annual tax performance report. This chapter shows the cumulative results for each incentive.

### Hog fuel sales and use tax exemption (by facility)

Hog fuel used to produce electricity, steam, heat, or biofuel is exempt from retail sales and use taxes. Hog fuel is wood waste and other wood residuals, including forest-derived biomass, but excludes firewood and wood pellets. Participants submit the annual tax performance report for this incentive by facility. This exemption expires June 30, 2034 (RCW 82.08.956; 82.12.956).

#### Incentive amount by participant size

Employment size	Participants	Incentive claimed
Less than 250	8	\$4,903,568
250 or more	8	6,049,616
<b>Total</b>	<b>16</b>	<b>\$10,953,183</b>

#### Annual employment data for calendar year 2023

##### Percent of employees based on quarters worked

Employment size	WA employees	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 250	1,447	69.5%	30.5%
250 or more	3,942	75.9%	24.1%
<b>Total</b>	<b>5,389</b>	<b>74.2%</b>	<b>25.8%</b>

##### Percent of wages based on quarters worked

Employment size	Total wages	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 250	\$107,103,889	86.6%	13.4%
250 or more	338,437,605	86.0%	14.0%
<b>Total</b>	<b>\$445,541,494</b>	<b>86.1%</b>	<b>13.9%</b>

## Hog fuel sales and use tax exemption (by facility)

### Annual employment data for employees employed on December 31, 2023

#### Percent of employees by job status

Employment size	WA employees	Full-time	Part-time	Temporary
Less than 250	902	96.8%	3.2%	0.0%
250 or more	3,573	99.7%	0.1%	0.2%
<b>Total</b>	<b>4,475</b>	<b>99.2%</b>	<b>0.7%</b>	<b>0.1%</b>

#### Percent of wages by employment status

Employment size	Total wages	Full-time	Part-time	Temporary
Less than 250	\$69,159,827	98.7%	1.3%	0.0%
250 or more	312,685,763	99.8%	0.1%	0.1%
<b>Total</b>	<b>\$381,845,590</b>	<b>99.6%</b>	<b>0.3%</b>	<b>0.1%</b>

## Timber and wood products reduced B&O tax rates

Persons extracting or manufacturing timber and selling timber and wood products at wholesale receive a preferential B&O tax rate of 0.2904% (0.3424% after including the 0.052% surcharge to finance riparian habitat). This preferential tax rate expires July 1, 2045. At that time, income from these activities becomes taxable under the B&O tax rate of 0.484% (RCW 82.04.260(12)).

### Incentive amount by participant size

Employment size	Participants	Incentive claimed
Less than 50	524	\$4,423,204
50 to 250	48	4,562,790
More than 250	18	8,681,202
<b>Total</b>	<b>590</b>	<b>\$17,667,196</b>

### Annual employment data for calendar year 2023

#### Percent of employees based on quarters worked

Employment size	WA employees	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	3,804	54.5%	45.5%
50 to 250	6,234	66.2%	33.8%
More than 250	9,569	75.3%	24.7%
<b>Total</b>	<b>19,607</b>	<b>68.4%</b>	<b>31.6%</b>

#### Percent of wages based on quarters worked

Employment size	Total wages	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	\$177,998,672	84.1%	15.9%
50 to 250	407,103,490	87.3%	12.7%
More than 250	809,154,460	88.4%	11.6%
<b>Total</b>	<b>\$1,394,256,622</b>	<b>87.5%</b>	<b>12.5%</b>



## Timber and wood products reduced B&O tax rates

### Annual employment data for employees employed on December 31, 2023

#### Percent of employees by job status

Employment size	WA employees	Full-time	Part-time	Temporary
Less than 50	2,962	81.4%	14.7%	3.9%
50 to 250	4,918	95.4%	3.4%	1.2%
More than 250	8,979	98.8%	0.4%	0.8%
<b>Total</b>	<b>16,859</b>	<b>94.7%</b>	<b>3.8%</b>	<b>1.4%</b>

#### Percent of wages by employment status

Employment size	Total wages	Full-time	Part-time	Temporary
Less than 50	\$151,582,963	94.6%	4.9%	0.5%
50 to 250	348,936,131	99.0%	0.7%	0.3%
More than 250	781,638,610	99.4%	0.3%	0.4%
<b>Total</b>	<b>\$1,282,157,704</b>	<b>98.7%</b>	<b>0.9%</b>	<b>0.3%</b>

## Chapter 8 – Other programs

Sixteen other programs require participants to submit an annual tax performance report. This chapter shows the cumulative results for each incentive with three or more participants. The executive summary lists the incentives that have not reported or contain confidential taxpayer information.

### Equitable Access B&O Tax Credit

A credit against B&O tax is allowed for amounts contributed to the equitable access to credit program. No business may claim more than \$1 million in a calendar year, and the credit cannot exceed the B&O tax due. Total credits claimed in any calendar year may not exceed \$8 million. Unclaimed credits may be carried forward for two years. No credit may be earned for contributions made on or after June 30, 2027. This incentive expires on June 30, 2027 (RCW 82.04.4499).

#### Incentive amount by participant size

Employment size	Participants	Incentive claimed
Less than 50	4	\$65,890
50 or more	3	953,598
<b>Total</b>	<b>7</b>	<b>\$1,019,488</b>

### Annual employment data for calendar year 2023

#### Percent of employees based on quarters worked

Employment size	WA employees	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	62	77.4%	22.6%
50 or more	1,058	79.6%	20.4%
<b>Total</b>	<b>1,120</b>	<b>79.5%</b>	<b>20.5%</b>

#### Percent of wages based on quarters worked

Employment size	Total wages	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	\$4,067,371	90.2%	9.8%
50 or more	80,327,867	91.3%	8.7%
<b>Total</b>	<b>\$84,395,238</b>	<b>91.2%</b>	<b>8.8%</b>

# Equitable Access B&O Tax Credit

## Annual employment data for employees employed on December 31, 2023

### Percent of employees by job status

Employment size	WA employees	Full-time	Part-time	Temporary
Less than 50	56	94.6%	5.4%	0.0%
50 or more	896	96.4%	2.9%	0.7%
<b>Total</b>	<b>952</b>	<b>96.3%</b>	<b>3.0%</b>	<b>0.6%</b>

### Percent of wages by employment status

Employment size	Total wages	Full-time	Part-time	Temporary
Less than 50	\$3,888,695	99.4%	0.6%	0.0%
50 or more	74,237,335	98.3%	1.6%	0.1%
<b>Total</b>	<b>\$78,126,030</b>	<b>98.4%</b>	<b>1.6%</b>	<b>0.1%</b>

## Newspaper reduced B&O tax rate

Businesses in the newspaper industry receive a preferential B&O tax rate for printing and/or publishing newspapers. This B&O tax rate was 0.35% and expired on January 1, 2024. Beginning January 1, 2024, businesses primarily engaged in printing or publishing of newspapers or eligible digital content are exempt from B&O tax. The exemption expires January 1, 2034.

The definition of “newspaper” for B&O tax purposes includes electronic versions of a printed newspaper. The preferential rate applies to advertising and subscription revenues generated from the online version of a printed newspaper (RCW 82.04.260(14a)).

### Incentive amount by participant size

Employment size	Participants	Incentive claimed
Less than 50	44	\$154,536
50 or more	10	278,946
<b>Total</b>	<b>54</b>	<b>\$433,482</b>

## Annual employment data for calendar year 2023

### Percent of employees based on quarters worked

Employment size	WA Employees	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	551	62.4%	37.6%
50 or more	1,818	68.2%	31.8%
<b>Total</b>	<b>2,369</b>	<b>66.8%</b>	<b>33.2%</b>

### Percent of wages based on quarters worked

Employment size	Total wages	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 50	\$21,734,478	83.6%	16.4%
50 or more	87,798,516	90.2%	9.8%
<b>Total</b>	<b>\$109,532,994</b>	<b>88.9%</b>	<b>11.1%</b>

## Annual employment data for employees employed on December 31, 2023

### Percent of employees by job status

Employment size	WA employees	Full-time	Part-time	Temporary
Less than 50	473	72.7%	27.3%	0.0%
50 or more	1,602	84.0%	13.4%	2.6%
<b>Total</b>	<b>2,075</b>	<b>81.4%</b>	<b>16.5%</b>	<b>2.0%</b>

### Percent of wages by employment status

Employment size	Total wages	Full-time	Part-time	Temporary
Less than 50	\$17,222,193	91.7%	8.3%	0.0%
50 or more	84,052,969	95.9%	3.6%	0.5%
<b>Total</b>	<b>\$101,275,162</b>	<b>95.2%</b>	<b>4.4%</b>	<b>0.4%</b>

## Self-produced fuel use tax exemption

Biomass fuel used by the extractor or manufacturer is exempt from use tax when the fuel is used directly in the operation of an extractive operation or manufacturing plant. "Biomass fuel" means wood waste and other wood residuals, including forest-derived biomass, but does not include firewood or wood pellets. "Biomass fuel" also includes partially organic by-products of pulp, paper, and wood manufacturing processes (RCW 82.12.0263).

### Incentive amount by participant size

Employment size	Participants	Incentive claimed
Less than 2,000	5	\$3,783,633
<b>Total</b>	<b>5</b>	<b>\$3,783,633</b>

## Annual employment data for calendar year 2023

### Percent of employees based on quarters worked

Employment size	WA Employees	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 2,000	2,597	82.9%	17.1%
<b>Total</b>	<b>2,597</b>	<b>82.9%</b>	<b>17.1%</b>

### Percent of wages based on quarters worked

Employment size	Total wages	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 2,000	\$417,854,326	92.8%	7.2%
<b>Total</b>	<b>\$417,854,326</b>	<b>92.8%</b>	<b>7.2%</b>

## Annual employment data for employees employed on December 31, 2023

### Percent of employees by job status

Employment size	WA employees	Full-time	Part-time	Temporary
Less than 2,000	2,494	99.8%	0.2%	0.0%
<b>Total</b>	<b>2,494</b>	<b>99.8%</b>	<b>0.2%</b>	<b>0.0%</b>

### Percent of wages by employment status

Employment size	Total wages	Full-time	Part-time	Temporary
Less than 2,000	\$408,199,480	99.8%	0.2%	0.0%
<b>Total</b>	<b>\$408,199,480</b>	<b>99.8%</b>	<b>0.2%</b>	<b>0.0%</b>

## Semiconductor Manufacturers reduced B&O tax rate

Businesses manufacturing or processing for hire semiconductor materials receive a preferential B&O tax rate of 0.275%. Semiconductor materials are silicon crystals, silicon ingots, raw polished semiconductor wafers, and compound semiconductor wafers. Without the preferential rate, these businesses would be subject to the 0.484% B&O tax rate for manufacturing. The preferential B&O tax rate expires on January 1, 2034 (RCW 82.04.2404).

### Incentive amount by participant size

Employment size	Participants	Incentive claimed
Less than 2,000	3	\$893,822
<b>Total</b>	<b>3</b>	<b>\$893,822</b>

### Annual employment data for calendar year 2023

#### Percent of employees based on quarters worked

Employment size	WA Employees	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 2,000	1,123	76.3%	23.7%
<b>Total</b>	<b>1,123</b>	<b>76.3%</b>	<b>23.7%</b>

#### Percent of wages based on quarters worked

Employment size	Total wages	Employees who worked all four quarters	Employees who worked less than four quarters
Less than 2,000	\$68,468,235	84.8%	15.2%
<b>Total</b>	<b>\$68,468,235</b>	<b>84.8%</b>	<b>15.2%</b>

### Annual employment data for employees employed on December 31, 2023

#### Percent of employees by job status

Employment size	WA employees	Full-time	Part-time	Temporary
Less than 2,000	1,019	95.9%	4.1%	0.0%
<b>Total</b>	<b>1,019</b>	<b>95.9%</b>	<b>4.1%</b>	<b>0.0%</b>

#### Percent of wages by employment status

Employment size	Total wages	Full-time	Part-time	Temporary
Less than 2,000	\$62,930,429	98.1%	1.9%	0.0%
<b>Total</b>	<b>\$62,930,429</b>	<b>98.1%</b>	<b>1.9%</b>	<b>0.0%</b>

## Semiconductor manufacturers reduced B&O rate

### Distribution of employees by occupation class

Occupational class	Number of employees	Percentage of employees
Management	32	3.1%
Business, financial, and legal operations	22	2.2%
Computer, math, architect, and engineer	158	15.5%
Life, physical, and social science	14	1.4%
Community and social services	0	0.0%
Education, training, and library	0	0.0%
Healthcare practitioners and support	0	0.0%
Protective services and maintenance	31	3.0%
Sales and service	9	0.9%
Office and administrative support	50	4.9%
Construction and extraction	15	1.5%
Installation, maintenance, and repair	70	6.9%
Production and non-construction trades	591	58.0%
Transportation and material moving	21	2.1%
Other	6	0.6%
<b>Total</b>	<b>1,019</b>	<b>100.0%</b>

### Percent of employees by employment status and occupation class

Occupational class	Full-time	Part-time	Temporary
Management	100.0%	0.0%	0.0%
Business, financial, and legal operations	100.0%	0.0%	0.0%
Computer, math, architect, and engineer	98.1%	1.9%	0.0%
Life, physical, and social science	100.0%	0.0%	0.0%
Community and social services	0.0%	0.0%	0.0%
Education, training, and library	0.0%	0.0%	0.0%
Healthcare practitioners and support	0.0%	0.0%	0.0%
Protective services and maintenance	38.7%	61.3%	0.0%
Sales and service	100.0%	0.0%	0.0%
Office and administrative support	88.0%	12.0%	0.0%
Construction and extraction	93.3%	6.7%	0.0%
Installation, maintenance, and repair	91.4%	8.6%	0.0%
Production and non-construction trades	99.2%	0.8%	0.0%
Transportation and material moving	95.2%	4.8%	0.0%
Other	100.0%	0.0%	0.0%
<b>Total</b>	<b>96.0%</b>	<b>4.0%</b>	<b>0.0%</b>

## Semiconductor manufacturers reduced B&O rate

### Percent distribution of employees by occupation class and hourly wage range

Occupational class	Up to \$20.00	\$20.01- \$25.00	\$25.01- \$30.00	\$30.01- \$50.00	\$50.01 & over
Management	0.0%	0.0%	0.0%	9.4%	90.6%
Business, financial, and legal operations	0.0%	4.5%	13.6%	54.5%	27.3%
Computer, math, architect, and engineer	0.0%	3.2%	10.1%	62.7%	24.1%
Life, physical, and social science	0.0%	28.6%	14.3%	42.9%	14.3%
Community and social services	0.0%	0.0%	0.0%	0.0%	0.0%
Education, training, and library	0.0%	0.0%	0.0%	0.0%	0.0%
Healthcare practitioners and support	0.0%	0.0%	0.0%	0.0%	0.0%
Protective services and maintenance	45.2%	51.6%	0.0%	3.2%	0.0%
Sales and service	0.0%	0.0%	0.0%	11.1%	88.9%
Office and administrative support	2.0%	36.0%	42.0%	20.0%	0.0%
Construction and extraction	0.0%	33.3%	46.7%	6.7%	13.3%
Installation, maintenance, and repair	0.0%	0.0%	30.0%	61.4%	8.6%
Production and non-construction trades	1.2%	53.5%	26.4%	18.3%	0.7%
Transportation and material moving	4.8%	71.4%	4.8%	19.0%	0.0%
Other	0.0%	0.0%	66.7%	33.3%	0.0%
<b>Total</b>	<b>2.3%</b>	<b>37.3%</b>	<b>22.7%</b>	<b>28.5%</b>	<b>9.3%</b>