



# Meeting Agenda

## Finance Committee

City Hall  
601 4th Avenue E  
Olympia, WA 98501

Information: 360.753.8244

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Monday, March 17, 2025

4:00 PM

Council Chambers, Online and  
Via Phone

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**Register to Attend:**

[https://us02web.zoom.us/webinar/register/WN\\_EoTh6vYZQA-6q0ARBqGFFA](https://us02web.zoom.us/webinar/register/WN_EoTh6vYZQA-6q0ARBqGFFA)

**1. CALL TO ORDER**

**2. ROLL CALL**

**3. APPROVAL OF AGENDA**

**4. PUBLIC COMMENT**

*(Estimated Time: 0-15 Minutes)*

*During this portion of the meeting, community members may address the Committee for up to two (2) minutes regarding the Committee's business meeting topics.*

**5. APPROVAL OF MINUTES**

**5.A** [25-0253](#) Approval of the February 18, 2025 Finance Committee Meeting Minutes

**Attachments:** [Minutes](#)

**6. COMMITTEE BUSINESS**

**6.A** [25-0240](#) Scope for Research on Minimum Wage, Fair Scheduling and Workplace Safety Discussion

**6.B** [25-0221](#) Affordable Housing Emergency Ordinance Grant Funding Proposal

**Attachments:** [Affordable Housing Emergency Ordinance](#)

**6.C** [25-0227](#) Business & Occupation Tax Revenue Options Discussion

**Attachments:** [B&O Exemptions](#)

[NAICS Code List](#)

[Presentation](#)

**6.D** [25-0228](#) Priority Based Budgeting Update

**6.E** [25-0248](#) April 15 City Council Study Session on Budget Sustainability Discussion

**7. REPORTS AND UPDATES****8. ADJOURNMENT**

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City Hall  
601 4th Avenue E.  
Olympia, WA 98501  
360-753-8244

## Finance Committee

### Approval of the February 18, 2025 Finance Committee Meeting Minutes

**Agenda Date:** 3/17/2025  
**Agenda Item Number:** 5.A  
**File Number:**25-0253

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**Type:** minutes **Version:** 1 **Status:** In Committee

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**Title**

Approval of the February 18, 2025 Finance Committee Meeting Minutes



# Meeting Minutes - Draft

## Finance Committee

City Hall  
601 4th Avenue E  
Olympia, WA 98501

Information: 360.753.8244

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**Tuesday, February 18, 2025**

**5:30 PM**

**Room 207, Online and Via Phone**

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**Special Meeting**  
**Register to Attend:**

[https://us02web.zoom.us/webinar/register/WN\\_e7BJknehQFyS453XDpmnEA](https://us02web.zoom.us/webinar/register/WN_e7BJknehQFyS453XDpmnEA)

**1. CALL TO ORDER**

The meeting was called to order at 5:30 pm.

**2. ROLL CALL**

**Present:** 3 - Chair Clark Gilman, Committee member Jim Cooper and Committee member Kelly Green

**3. APPROVAL OF AGENDA**

**Committee member Cooper moved, seconded by Committee member Green, The motion carried by the following vote:**

**Aye:** 3 - Chair Gilman, Committee member Cooper and Committee member Green

**4. PUBLIC COMMENT**

The following people spoke: Maria Ruth and Karen Messmer.

**5. APPROVAL OF MINUTES**

**5.A** [25-0153](#) Approval of January 27, 2025 Finance Committee Meeting Minutes

**Committee member Cooper moved, seconded by Committee member Green, The motion carried by the following vote:**

**Aye:** 3 - Chair Gilman, Committee member Cooper and Committee member Green

**6. COMMITTEE BUSINESS**

**6.A** [25-0145](#) Discussion of Scope of Work for Budget Sustainability Research

City Manager Jay Burney spoke on B&O taxing options available to the city, and the limitations on sharing B&O Taxpayer data. Assistant City Manager Stacey Ray spoke on

comparable cities research that is being pursued. Committee members asked questions about creating B&O tax exemptions for certain types or sizes of businesses, and about how priority-based budgeting may affect revenue decisions.

**The discussion was completed.**

**6.B**     [25-0135](#)            Briefing on the Olympia Metropolitan Park District Interlocal Agreement

Parks, Arts and Recreation Director Paul Simmons spoke on the history of the interlocal agreement (ILA) that established a fixed percentage of the City's general fund revenue to support Olympia Metropolitan Parks District (OMPD). The agreement includes 11% of specific general fund revenue as identified in the ILA, and small percentages of voted and nonvoted utility tax. Committee members asked questions about other cities' models and about the affect of annexing new land to the City of Olympia.

**The briefing was received.**

**6.C**     [25-0134](#)            Discussion of a Scope for Research on Minimum Wage, Fair Scheduling and Workplace Safety

Assistant City Manager Stacey Ray spoke on the scope of research. The city council has expressed interest in ways to improve local economic opportunity and resiliency for community members. Ray discussed looking at other cities' economic impact from policies regarding workplace wages, sick and safe leave, and predictability of work scheduling. Committee members asked questions on the value of academic versus consultant research, and how to accommodate small businesses when developing such policies. Members also asked for more detailed information on numbers of people facing various issues.

**The discussion was completed.**

**7.        REPORTS AND UPDATES**

Budget and Finance Manager Joan Lutz explained a timing change for financial reporting.

**8.        ADJOURNMENT**

The meeting was adjourned at 7:37 pm.



## Finance Committee

### Scope for Research on Minimum Wage, Fair Scheduling and Workplace Safety Discussion

**Agenda Date:** 3/17/2025  
**Agenda Item Number:** 6.A  
**File Number:**25-0240

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**Type:** discussion **Version:** 1 **Status:** In Committee

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#### **Title**

Scope for Research on Minimum Wage, Fair Scheduling and Workplace Safety Discussion

#### **Recommended Action**

##### **Committee Recommendation:**

Not referred to a committee.

##### **City Manager Recommendation:**

Discuss a scope for research on a minimum wage increase, fair scheduling, and enhanced workplace safety in Olympia.

#### **Report**

##### **Issue:**

Whether to discuss a scope for research on a minimum wage increase, fair scheduling, and enhanced workplace safety in Olympia.

##### **Staff Contact:**

Stacey Ray, Assistant City Manager, City Manager's Office, 360.753.8046.

##### **Presenter(s):**

Stacey Ray, Assistant City Manager

#### **Background and Analysis:**

The City Council has been exploring ways to improve local economic opportunity and resiliency for community members since 2015. At that time, the intent was to catalyze a regional conversation on workplace wages, sick and safe leave, and predictability of work scheduling. At that time, the City Council did not take formal action.

Shortly after the COVID-19 pandemic, a regional coalition of stakeholders came together to address economic response and recovery for businesses and community members in Thurston County. A 24-month plan, including strategies to address major economic stability challenges exposed by the pandemic, was developed and implemented.

As a next step, the City of Olympia embarked on developing its own strategies to address local

economic opportunity and resiliency. Known as Olympia Strong, the resulting strategies were accepted by the City Council on September 10, 2024, as the City's priorities for creating and maintaining economic opportunity for those struggling in our community.

In 2024, the Council received a letter from the Thurston-Lewis-Mason Central Labor Council and United Food and Commercial Workers Local 367 requesting consideration of a "Workers' Bill of Rights." The document outlines various proposals aimed at expanding worker protections, including raising the minimum wage, ensuring fair scheduling, and improving workplace safety.

At the City Council's September 16, 2024, Finance Committee meeting, Committee members discussed an initial draft scope, process and timeline for considering an increase in minimum wage. In response to a significant amount of input from the community, on October 7, the Finance Committee refined its approach to include next a discussion on the entirety of the Workers' Bill of Rights with the full City Council.

The full City Council discussed whether to direct staff to move forward with addressing a Workers' Bill of Rights at a study session on October 22, 2024, subsequently determining to weigh this work item against other City Council priorities and make a decision during their annual retreat on January 25.

After a discussion regarding process, timing, and resource needs, the City Council directed staff to move forward in 2025 with only scoping and conducting research, including steps to further understanding what's been implemented in other cities and conducting an economic impact analysis specific to Olympia.

The purpose of this agenda item is for the Finance Committee to receive and provide direction on a draft approach to research. Staff will provide additional detail on proposed elements of research, including academic research and literature review, legal considerations, evaluation of cities' having already adopted relevant code updates, and a local, data-driven economic impact analysis.

**Climate Analysis:**

There are no anticipated climate impacts from developing a scope for researching a minimum wage increase, fair scheduling, and enhanced workplace safety in Olympia.

**Equity Analysis:**

Community members bringing forward these topics for Council consideration are doing so with the intent to improve conditions and livability for employees who make the lowest wages in the region. Scoping a thorough and equitable research phase will contribute to a more informed understanding of potential impacts to workers, businesses of various sizes and different industries, and other kinds of employers, such as non-profits, and other government entities.

**Neighborhood/Community Interests (if known):**

Staff and Councilmembers have experienced significant community interest in these topics, as they will impact working conditions for lower-wage earners, such as the retail, grocery, and food service business sectors, as well as the owners/operators and customers of those businesses. Any proposed process will include further economic impact and demographic analysis to better understand and consider who is impacted most and how by all potential options.

**Financial Impact:**

There is no funding request associated with developing and implementing a scope of work for researching minimum wage, fair scheduling, and workplace safety. Staff and professional services support for this work effort will primarily come from existing resources within the City Manager's Office.

**Options:**

1. Discuss a scope for research on a minimum wage increase, fair scheduling, and enhanced workplace safety in Olympia.
2. Do not discuss a scope for research on a minimum wage increase, fair scheduling, and enhanced workplace safety in Olympia.
3. Discuss at another time.

**Attachments:**

None





## Finance Committee

# Affordable Housing Emergency Ordinance Grant Funding Proposal

**Agenda Date:** 3/17/2025  
**Agenda Item Number:** 6.B  
**File Number:** 25-0221

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**Type:** recommendation   **Version:** 1   **Status:** In Committee

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### Title

Affordable Housing Emergency Ordinance Grant Funding Proposal

### Recommended Action

#### Committee Recommendation:

Move to approve the recommended grant funding proposal for the Affordable Housing Emergency Ordinance and forward to the full Council for approval.

#### City Manager Recommendation:

Move to approve the recommended grant funding proposal for the Affordable Housing Emergency Ordinance and forward to the full Council for approval.

### Report

#### Issue:

Whether to approve the recommended grant funding proposal for the Affordable Housing Emergency Ordinance.

#### Staff Contact:

Jay Burney, City Manager, (360) 753-8740

#### Presenter(s):

Jay Burney, City Manager  
Jacinda Steltjes, Interim Housing Manager

### Background and Analysis:

On December 17, 2024, the Council approved the Affordable Housing Emergency Ordinance, which provides prioritized permitting, dedicated staffing to assist developers, a grant program to provide infrastructure assistance, and a grant program to offset all or some of the plan review and permits and fees for projects that provide housing units that are affordable to households whose income does not exceed 80 percent of the Olympia-Tumwater Metropolitan Statistical Area Median Income. Funding for the infrastructure assistance is provided through money set aside through the utility rates. Funding for the grant program to offset plan review and permit fees was not determined at the time the ordinance was adopted by Council. Staff was directed to return to Council early in 2025 with a proposal to fund that portion of the ordinance.

In order to determine the proper fund balance for the grant program, staff looked at other development past or current projects that fit the ordinance criteria. Staff determined that the average cost per unit in the projects they reviewed to be around \$3,700 per unit. A large project like Habitat's 3900 Boulevard Rd project, which is 112 units, would require \$414,400 in grant funding to fully cover its plan review and permit fee costs. Medium sized projects like Unity Commons with 65 units would require \$240,000 to fully cover its plan review and permit fees.

Staff's recommendation is to keep the grant program fund balance in the range of \$500,000 - \$700,000, which would be sufficient for at least one larger project per year, and more than one medium, and a mix of smaller ADU-type projects. Staff proposes a multi-pronged approach to funding the grant program. First, staff proposes to immediately seed the program with \$500,000 from the Economic Development Fund. This will allow the Community Planning & Economic Development Director immediate funding to begin assisting project applicants. The current balance of the Economic Development fund is \$1.2 million. Second, staff proposes that the first 10% of the proceeds of any property sold by the City be deposited into the Affordable Housing Grant fund, unless the fund is within the established range. If the fund is within the established range, funding from the sale of property could be deferred. Third, because we do not sell property on a regular basis, staff will monitor the fund balance for the grant program and may make recommendations to provide funding for the grant program through the annual budget process.

One area that staff would like a recommendation from the committee on is whether or not the grant program should be operated on a first-come, first-served basis, or if a certain portion of the fund should be set aside for smaller developers.

After the first two years of the program, staff recommends that this funding strategy be revisited to ensure sustainability, and ensure it is meeting the needs established within the Affordable Housing Emergency Ordinance.

**Climate Analysis:**

No specific climate impacts are identified with this action.

**Equity Analysis:**

A lack of affordable housing, specifically for low-income households, creates housing instability and is a factor in increasing homelessness. A 2021 Housing Needs Assessment produced by the Thurston Regional Planning Council found that over 34,650 Thurston County households are cost burdened, meaning they spend more than 30 percent of their income on housing. Of those 34,650, 13,900 are severely cost burdened, and 7,605 are Olympia residents. Olympia will need 5,800 units of housing for households below area median income by 2045. Access to housing is essential to the security, health, wellbeing, and prosperity of our community.

**Neighborhood/Community Interests (if known):**

Local housing developers have communicated that Olympia's permitting and development standards increase housing development costs, making it more difficult to increase the supply of housing that is affordable for low-income populations.

**Financial Impact:**

Proposed funding for the Affordable Housing Emergency Grant Program is proposed as follows:

1. \$500,000 from the Economic Development Fund in 2025.
2. First 10% of the sale of any City property unless the fund is within the established target funding range.
3. Monitor and add funding to maintain the established target funding range through the City annual budget process.

**Options:**

1. Move to approve the recommended grant funding proposal for the Affordable Housing Emergency Ordinance and forward to the full Council for approval.
2. Move to approve the grant funding proposal for the Affordable Housing Emergency Ordinance as amended by the Committee and forward to the full Council for approval.
3. Do not approve the grant funding recommendation and provide guidance to staff on next steps.

**Attachments:**

Affordable Housing Emergency Ordinance

Ordinance No. 7414

**AN ORDINANCE OF THE CITY OF OLYMPIA, WASHINGTON, RELATING TO PUBLIC HEALTH AND SAFETY; DECLARING A STATE OF PUBLIC HEALTH EMERGENCY RELATING TO HUMAN HEALTH CONDITIONS CAUSED BY INSUFFICIENT SUPPLY OF AFFORDABLE HOUSING; AUTHORIZING SUCH ACTIONS AS ARE REASONABLE AND NECESSARY IN LIGHT OF SUCH EMERGENCY TO MITIGATE THE CONDITIONS GIVING RISE TO SUCH PUBLIC HEALTH EMERGENCY; DECLARING AN EMERGENCY SO THIS ORDINANCE IS EFFECTIVE UPON ADOPTION; AND PROVIDING FOR SUNSET OF THIS ORDINANCE**

**WHEREAS**, in Olympia, Thurston County, and in many parts of the nation, there exists a housing crisis in which there is an insufficient supply of affordable housing; and

**WHEREAS**, affordable housing is defined as housing for which the sum of rent or a mortgage payment and utilities costs no more than 30 percent of a household's gross income; and

**WHEREAS**, middle housing is defined as housing that is compatible in scale, form, and character with single-family houses and contain two or more attached, stacked, or clustered homes including duplexes, triplexes, fourplexes, fiveplexes, sixplexes, townhouses, stacked flats, courtyard apartments, cottage housing; and accessory dwelling units in low density zones; and

**WHEREAS**, it's recognized that middle housing is often naturally occurring affordable housing; and

**WHEREAS**, a lack of housing that is affordable, specifically to low-income households whose incomes are less than or equal to 80 percent of area median income, creates housing instability and is a factor in persistent and increasing homelessness; and

**WHEREAS**, Olympia City Council declared homelessness a public health and safety emergency in 2018; and

**WHEREAS**, communities such as San Diego, California; Los Angeles, California; Portland, Oregon; the State of Hawaii, and others, have declared states of emergency related to a lack of affordable housing supply; and

**WHEREAS**, a 2021 Housing Needs Assessment produced by Thurston Regional Planning Council found that over 34,650 Thurston County households are cost burdened, meaning they spend more than 30 percent of their income on rent, mortgage payments, and other housing expenses; and

**WHEREAS**, of these 34,650 households, 13,900 are severely cost burdened, spending more than half of their income on housing expenses; and

**WHEREAS**, of these 34,650 households, 7,605 households are Olympia residents; and

**WHEREAS**, Olympia is projected to need more than 12,600 new housing units by 2045 to accommodate future population growth; and

**WHEREAS**, it's projected that more than 5,800 of these 12,600 units will be needed for households with incomes at or below 80 percent of the area median income adjusted by household size; and

**WHEREAS**, living in unaffordable housing is associated with a higher risk of chronic health conditions such as elevated levels of cholesterol, respiratory infections, coronary heart disease, cardiovascular disease, arthritis, stroke, and cancer; and

**WHEREAS**, living in unaffordable housing is also associated with mental health challenges, including chronic stress, anxiety, and depression; and

**WHEREAS**, access to housing for all is essential to the security, health, wellbeing, and prosperity of our communities; and

**WHEREAS**, local housing developers have communicated that Olympia's permitting and development standards increase housing development costs, making it more difficult to increase the supply of housing that is affordable for low-income populations; and

**WHEREAS**, some of the barriers to developing affordable and middle housing are Olympia's development regulations; lack of infrastructure; high cost of land and building materials; and limited financing sources to assist developers in constructing housing which can be occupied at affordable prices for low-income households; and

**WHEREAS**, the responsibility for the development of infrastructure to support housing, which historically had fallen on government, has in recent decades been placed on developers, passing the costs of infrastructure development onto housing developers and subsequently increasing the costs for tenants to rent or own a home; and

**WHEREAS**, streamlining and supporting the regulatory systems through the provision of dedicated community planning and development staff and alternative processes is necessary to reduce the cost and timeline associated with providing new affordable and middle housing for residents of the City; and

**WHEREAS**, the urgency of the housing shortage in Olympia requires that the City, in addition to developing long range plans, develop solutions that can be implemented in the near future to help ease Olympia's housing supply shortage; and

**WHEREAS**, the housing shortage in Olympia constitutes a set of circumstances which demand immediate action to preserve public health, protect life, protect public property, and provide relief to neighborhoods affected by such occurrences; and the housing shortage reaches such a dimension or degree of destructiveness as to warrant a declaration of the existence of an emergency; and

**WHEREAS**, the above circumstances warrant the exercise of the City Council's power to declare a public health emergency under authority of Article XI, Section 11, of the Washington State Constitution; 35A.11.020 RCW; 35A.11.030 RCW; 35A.13.190 RCW; 35A.38.010 RCW and other applicable laws and regulations, and pursuant to Chapter 2.24 of the Olympia Municipal Code, and pursuant thereto, and the authorization of such extraordinary measures as are reasonable and necessary in light of such of public health emergency to mitigate the conditions giving rise to the public emergency;

**NOW, THEREFORE, THE OLYMPIA CITY COUNCIL ORDAINS AS FOLLOWS:**

It is hereby declared that a state of emergency exists due to an exigent threat to human health related to an insufficient supply of affordable housing affecting the City of Olympia. In order to provide emergency relief consistent with the intent of this Ordinance, the Council hereby adopts the following strategies to increase the supply of affordable housing in Olympia.

**Section 1.** The above-stated recitals are adopted as findings of the City Council.

**Section 2. Prioritize affordable and middle housing projects in City permitting process**

Community Planning and Development staff will prioritize affordable housing and middle housing projects meeting the eligibility criteria in Section 8, below in the permitting process by moving these projects to the front of the permitting que.

**Section 3. Specialized CP&D staff dedicated to affordable & middle housing projects**

A Principal Planner in Community Planning and Development will act as an ombudsperson to affordable housing and middle housing projects. This staff person will work collaboratively and creatively with other Community Planning and Development staff, Housing staff, Public Works staff, and the developer to proactively guide affordable housing and middle housing projects through the permitting process in a timely manner.

**Section 4. Give City Manager or City Manager’s designee authority to waive, postpone, or exempt City processes for affordable housing as described below**

The City Manager is hereby authorized and empowered to carry out those powers and duties as are reasonable and necessary to mitigate the *effects* of the emergency on a case-by-case basis and is authorized and empowered, among other things, to do the following:

1. Obligate funds for emergency expenditures as directed by the City Council;
2. Notwithstanding OMC 3.16.020, enter into contracts and incur obligations necessary to increase the supply of affordable housing, regardless of the dollar amount of such contracts;
3. Exempt or postpone any Engineering Design and Development Standards (EDDS) which are under the City’s control;
4. Take other actions, as appropriate, in response to such emergency.

The City Manager is authorized to exercise the powers vested under Section 4 of this ordinance in the light of these exigencies of an emergency situation without regard to time consuming procedures and formalities prescribed by law (with the exception of mandatory constitutional requirements).

**Section 5. Participate in 1033 Tax Exchange transactions with willing property owners**

The City will participate in a 1033 Tax Exchange transaction, exercising of threatening to exercise the City’s power of eminent domain, when the transaction is agreed upon by the current property owner and the City, a future property owner has been identified, and the transaction will permit the property in question to remain affordable, provided legal constraints to ensure affordability, such as a deed restriction, are imposed.

**Section 6. Grant Program for Infrastructure Improvements**

Staff will develop and implement a grant program which makes funding available for off-site infrastructure improvements necessitated by affordable housing projects. Seed funding for the program will originate from a 0.5% drinking water utility rate increase and a 1% wastewater utility rate increase effective January 1, 2025.

**Section 7. Grant Program to Exempt Permit and Other Fees**

Staff will develop a grant program which reduces permit and development fees. In developing such a program staff shall identify a funding strategy and plan for implementation and may proceed with the program with the identified funding strategy and implementation plan.

**Section 8. Eligibility Criteria**


The strategies apply to housing for which the following criteria has or will be met upon the development of housing units:

- All units produced are affordable to households whose income does not exceed 80 percent of the Olympia-Tumwater Metropolitan Statistical Area Median Income, adjusted for household size and updated annually by the U.S. Department of Housing and Urban Development (HUD), or a similar metric, should the HUD metric be unavailable.
- A Restrictive Covenant pursuant to the property’s use is executed between the property owner and City of Olympia outlining that all housing units developed are subject to a 25- year affordability period.

**Section 9. Sunset Provision.** This Ordinance sunsets and is no longer in force or effect at 11:59 p.m. on June 30, 2026. The City Council shall, no later than 18 months after the effective date of this Ordinance, review the conditions that have given rise to this public health emergency to determine if such conditions warrant keeping in place the extraordinary measures authorized herein to respond to this public health emergency. Thereafter, this Ordinance shall come back before Council at least once every 12 months to ascertain if the public health emergency still exists and if the sunset date should be extended.

**Section 10. Ratification.** Any act consistent with the authority and prior to the effective date of this Ordinance is hereby ratified and affirmed.

**Section 11. Effective Date.** This Ordinance is for the immediate preservation of public health, safety, and welfare of the public, and takes effect upon adoption, as provided by law.

  
 \_\_\_\_\_  
 MAYOR

**ATTEST:**

*Sean Krier*  
 \_\_\_\_\_  
 CITY CLERK

**APPROVED AS TO FORM:**

*Michael M. Young*  
 \_\_\_\_\_  
 DEPUTY CITY ATTORNEY

**PASSED:** December 17, 2024

**APPROVED:** December 17, 2024

**PUBLISHED:** December 23, 2024



## Finance Committee

### Business & Occupation Tax Revenue Options Discussion

**Agenda Date:** 3/17/2025  
**Agenda Item Number:** 6.C  
**File Number:** 25-0227

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**Type:** discussion **Version:** 1 **Status:** In Committee

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#### **Title**

Business & Occupation Tax Revenue Options Discussion

#### **Recommended Action**

##### **Committee Recommendation:**

Not referred to a committee.

##### **City Manager Recommendation:**

Discuss Business & Occupation (B&O) Tax revenue options.

#### **Report**

##### **Issue:**

Whether to discuss B&O Tax revenue options.

##### **Staff Contact:**

Shawn Ward, Interim Finance Director, 360.753.8465

##### **Presenter(s):**

Jay Burney, City Manager

Thomas Donnelly, Finance Manager

Brandie Andrews, Tax and License Financial Analyst, Tax Review Team Lead

##### **Background and Analysis:**

Throughout 2024, budget sustainability was a key topic of discussion. To balance the 2025 budget and move to a more sustainable budget, the focus was on reducing expenditures, which resulted in personnel reductions totaling 26.75 full-time equivalents (FTE's) with 18 of these reductions coming from the General Fund.

In January 2025, during the City Council retreat, the discussion shifted towards priority-based budgeting and exploring various revenue options. The Finance Committee, as part of their 2025 Work Plan, requested additional research as it relates to budget sustainability.

At the February 18, 2025, Finance Committee meeting, the Finance Committee requested additional information related to B&O revenue options to enable Council to get a better understanding of who



would be impacted.

Staff will provide Finance Committee research results from B&O Tax revenue options.

**Climate Analysis:**

This agenda item is expected to result in no impact to greenhouse gas emissions.

**Equity Analysis:**

This agenda item is not expected to further impact known disparities in our community.

**Neighborhood/Community Interests (if known):**

Members of the community may have an interest in this agenda item as it deals with City finances and fiscal governance.

**Financial Impact:**

There is no financial impact associated with this agenda item.

**Options:**

1. Discuss Business & Occupation (B&O) Tax revenue options.
2. Do not discuss Business & Occupation (B&O) Tax revenue options.
3. Discuss at another time.

**Attachments:**

B&O Exemption  
NAICS Code List  
Presentation

## Olympia vs Other Cities Summary of B&O Exemptions

Item (as referenced in OMC)	OMC 5.04.110 Exemptions	WA B&O Model Code	Olympia	Lacey	Tumwater	Puyallup	Auburn	Seattle	Bellingham
A	<b>Non-profits</b> demonstrating 501(c)(3) status, except with respect to retail sales of such; Medical service providers and hospitals with annual gross income exceeding \$30 million are not exempt		x	x			x	x	
B	Income associated with <b>premiums, fees, assessments</b> , dues or other charges directly <b>attributable to the insurance or death benefits</b> provided by certain social beneficiary organizations defined in RCW Title 24, 48		x						
C	Corporations whose principal purposes are to <b>furnish volunteer aid to members of armed forces</b> and provide relief from sufferings		x				x	x	
D	<b>Income received from DSHS</b> for cost of care, maintenance, support of persons with developmental disabilities at non-profit training homes defined by RCW 71A.22, or to business activities of <b>non-profit organizations operating sheltered workshops</b> , as defined		x				x	x	
E	Gross income of <b>credit unions</b>		x				x	x	x
F	<b>HMOs, health care service contracors</b> or certified health plans <b>taxable under RCW 48.14.0201</b> , except for services directly provided by the employees of an HMO under RCW 48.46		x				x	x	x
G	Business activities of <b>public utilities</b> which are taxed under OMC 5.84 (Utility Taxes)	x	x	x	x				x
H	Amounts derived from <b>subsidiary organizations</b> by a parent organization for <b>investments and dividends</b> , except for those engaging in banking, loan, security or other financial businesses	x	x	x	x		x	x	x
I	Gross receipts of an <b>international banking facility</b> , as defined in OMC		x				x	x	
J	Amounts received by an <b>insurer or their appointed producer when the gross premium amounts are taxed under RCW 48.14.020</b> , except any bonding company with respect to their contracts	x	x	x	x		x	x	x
K	Amounts received by an <b>agricultural farmer</b> for selling agricultural products		x				x	x	x
L	Those obtaining a WA state license for conducting <b>boxing or wrestling matches</b> or exhibitions with respect to the matches or exhibitions		x				x	x	x
M	Those obtaining a WA state license for <b>horse racing</b> for the business of conducting the races		x				x	x	x
N	Any funds received in the course of <b>commuter ride sharing</b> or ride sharing for persons with special transportation needs in accordance with RCW 46.74.010		x				x	x	x
O	<b>Employees</b> in respect to their employment, except not independent contractors (which includes booth renters)	x	x	x	x		x	x	x
P	Amounts derived from <b>sale, lease or rental (for longer than 30 days) of real estate</b> , except from amounts received as commissions, fees, handling charges, interest or other similar amounts relating to real estate transactions	x	x	x	x		x	x	x

## Olympia vs Other Cities Summary of B&O Exemptions

Item (as referenced in OMC)	OMC 5.04.110 Exemptions	WA B&O Model Code	Olympia	Lacey	Tumwater	Puyallup	Auburn	Seattle	Bellingham
Q	Amounts received from <b>trust accounts to mortgage brokers</b> for the payment of third-party costs, as defined in RCW 19.146.050	x	x	x	x		x	x	x
R	Amounts derived from manufacturing, selling or distributing <b>motor vehicle fuel</b> , as defined in RCW 82.38.020 and exempt under RCW 82.38.280, except any amounts not subject to the state fuel excise tax	x (mandatory)	x	x	x		x	x	x
S	Amounts derived from selling or distributing <b>liquor</b> , as defined in RCW 65.04.010 and exempt under RCW 66.08.120	x (mandatory)	x	x	x		x	x	x
T	Gross proceeds derived from <b>casual or isolated sales</b>	x	x	x	x	x	x	x	x
U	Business conducted at <b>community events licensed under OMC 5.17</b> and farmers markets licensed under OMC 5.18		x				x		x
V	Amounts derived from <b>accommodation sales</b> , as defined in the OMC	x	x	x	x		x	x	x
W	Amounts collected as <b>trust funds</b> from third parties to satisfy obligations to pay taxes	x	x	x	x		x	x	x
X	Gross income of the <b>United States or any state or municipal subdivision</b> thereof		x			x	x	x	
<b>Other Cities' Exemptions Not in OMC</b>									
	Any person considered a <b>small business start-up</b> , specifically with gross income <b>less than or equal to \$500,000 and less than 3 years in business in the city</b>			x					
	<b>Adult family homes</b> exempt from licensing under DSHS rules						x	x	x
	<b>Non-profit childcare</b> services						x	x	x
	<b>Non-profit</b> organizations that guarantee or issue debt for <b>student loans</b>						x	x	x
	<b>Non-profit</b> organizations that provide <b>credit and debt services</b>						x	x	x
	<b>Fraternal benefit organizations</b> , applying only to premiums, fees, assessments directly attributable to the insurance or death benefits						x	x	x
	Business in <b>newly annexed area</b> , until after 3 years						x		
	<b>Bingo</b> and non-profit <b>raffles</b>							x	

# NAICS CODE LIST

NAICS	NAICS CODE DESCRIPTION	NAICS SHORT DESCRIPTION
11	Agriculture Forestry Fishing and Hunting	Agriculture
111	Crop Production	Agriculture
1111	Oilseed and Grain Farming	Agriculture
11111	Soybean Farming	Agriculture
111110	Soybean Farming	Agriculture
11112	Oilseed except Soybean Farming	Agriculture
111120	Oilseed except Soybean Farming	Agriculture
11113	Dry Pea and Bean Farming	Agriculture
111130	Dry Pea and Bean Farming	Agriculture
11114	Wheat Farming	Agriculture
111140	Wheat Farming	Agriculture
11115	Corn Farming	Agriculture
111150	Corn Farming	Agriculture
11116	Rice Farming	Agriculture
111160	Rice Farming	Agriculture
11119	Other Grain Farming	Agriculture
111191	Oilseed and Grain Combination Farming	Agriculture
111199	All Other Grain Farming	Agriculture
1112	Vegetable and Melon Farming	Agriculture
11121	Vegetable and Melon Farming	Agriculture
111211	Potato Farming	Agriculture
111219	Other Vegetable except Potato and Melon Farming	Agriculture
1113	Fruit and Tree Nut Farming	Agriculture
11131	Orange Groves	Agriculture
111310	Orange Groves	Agriculture
11132	Citrus except Orange Groves	Agriculture
111320	Citrus except Orange Groves	Agriculture
11133	Noncitrus Fruit and Tree Nut Farming	Agriculture
111331	Apple Orchards	Agriculture
111332	Grape Vineyards	Agriculture
111333	Strawberry Farming	Agriculture
111334	Berry except Strawberry Farming	Agriculture
111335	Tree Nut Farming	Agriculture
111336	Fruit and Tree Nut Combination Farming	Agriculture
111339	Other Noncitrus Fruit Farming	Agriculture
1114	Greenhouse Nursery and Floriculture Production	Agriculture
11141	Food Crops Grown Under Cover	Agriculture
111411	Mushroom Production	Agriculture
111419	Other Food Crops Grown Under Cover	Agriculture
11142	Nursery and Floriculture Production	Agriculture
111421	Nursery and Tree Production	Agriculture
111422	Floriculture Production	Agriculture
1119	Other Crop Farming	Agriculture
11191	Tobacco Farming	Agriculture
111910	Tobacco Farming	Agriculture
11192	Cotton Farming	Agriculture
111920	Cotton Farming	Agriculture
11193	Sugarcane Farming	Agriculture
111930	Sugarcane Farming	Agriculture
11194	Hay Farming	Agriculture
111940	Hay Farming	Agriculture
11199	All Other Crop Farming	Agriculture
111991	Sugar Beet Farming	Agriculture
111992	Peanut Farming	Agriculture
111998	All Other Miscellaneous Crop Farming	Agriculture
112	Animal Production and Aquaculture	Agriculture
1121	Cattle Ranching and Farming	Agriculture
11211	Beef Cattle Ranching and Farming including Feedlots	Agriculture
112111	Beef Cattle Ranching and Farming	Agriculture
112112	Cattle Feedlots	Agriculture
11212	Dairy Cattle and Milk Production	Agriculture
112120	Dairy Cattle and Milk Production	Agriculture
11213	Dual-Purpose Cattle Ranching and Farming	Agriculture
112130	Dual-Purpose Cattle Ranching and Farming	Agriculture
1122	Hog and Pig Farming	Agriculture

# NAICS CODE LIST

NAICS	NAICS CODE DESCRIPTION	NAICS SHORT DESCRIPTION
11221	Hog and Pig Farming	Agriculture
112210	Hog and Pig Farming	Agriculture
1123	Poultry and Egg Production	Agriculture
11231	Chicken Egg Production	Agriculture
112310	Chicken Egg Production	Agriculture
11232	Broilers and Other Meat Type Chicken Production	Agriculture
112320	Broilers and Other Meat Type Chicken Production	Agriculture
11233	Turkey Production	Agriculture
112330	Turkey Production	Agriculture
11234	Poultry Hatcheries	Agriculture
112340	Poultry Hatcheries	Agriculture
11239	Other Poultry Production	Agriculture
112390	Other Poultry Production	Agriculture
1124	Sheep and Goat Farming	Agriculture
11241	Sheep Farming	Agriculture
112410	Sheep Farming	Agriculture
11242	Goat Farming	Agriculture
112420	Goat Farming	Agriculture
1125	Aquaculture	Agriculture
11251	Aquaculture	Agriculture
112511	Finfish Farming and Fish Hatcheries	Agriculture
112512	Shellfish Farming	Agriculture
112519	Other Aquaculture	Agriculture
1129	Other Animal Production	Agriculture
11291	Apiculture	Agriculture
112910	Apiculture	Agriculture
11292	Horses and Other Equine Production	Agriculture
112920	Horses and Other Equine Production	Agriculture
11293	Fur-Bearing Animal and Rabbit Production	Agriculture
112930	Fur-Bearing Animal and Rabbit Production	Agriculture
11299	All Other Animal Production	Agriculture
112990	All Other Animal Production	Agriculture
113	Forestry and Logging	Agriculture
1131	Timber Tract Operations	Agriculture
11311	Timber Tract Operations	Agriculture
113110	Timber Tract Operations	Agriculture
1132	Forest Nurseries and Gathering of Forest Products	Agriculture
11321	Forest Nurseries and Gathering of Forest Products	Agriculture
113210	Forest Nurseries and Gathering of Forest Products	Agriculture
1133	Logging	Agriculture
11331	Logging	Agriculture
113310	Logging	Agriculture
114	Fishing Hunting and Trapping	Agriculture
1141	Fishing	Agriculture
11411	Fishing	Agriculture
114111	Finfish Fishing	Agriculture
114112	Shellfish Fishing	Agriculture
114119	Other Marine Fishing	Agriculture
1142	Hunting and Trapping	Agriculture
11421	Hunting and Trapping	Agriculture
114210	Hunting and Trapping	Agriculture
115	Support Activities for Agriculture and Forestry	Agriculture
1151	Support Activities for Crop Production	Agriculture
11511	Support Activities for Crop Production	Agriculture
115111	Cotton Ginning	Agriculture
115112	Soil Preparation Planting and Cultivating	Agriculture
115113	Crop Harvesting Primarily by Machine	Agriculture
115114	Postharvest Crop Activities except Cotton Ginning	Agriculture
115115	Farm Labor Contractors and Crew Leaders	Agriculture
115116	Farm Management Services	Agriculture
1152	Support Activities for Animal Production	Agriculture
11521	Support Activities for Animal Production	Agriculture
115210	Support Activities for Animal Production	Agriculture
1153	Support Activities for Forestry	Agriculture
11531	Support Activities for Forestry	Agriculture

# NAICS CODE LIST

NAICS	NAICS CODE DESCRIPTION	NAICS SHORT DESCRIPTION
115310	Support Activities for Forestry	Agriculture
21	Mining Quarrying and Oil and Gas Extraction	Mining
211	Oil and Gas Extraction	Mining
2111	Oil and Gas Extraction	Mining
21111	Oil and Gas Extraction	Mining
211111	Crude Petroleum and Natural Gas Extraction	Mining
211112	Natural Gas Liquid Extraction	Mining
211112	Crude Petroleum Extraction	Mining
211120	Crude Petroleum Extraction	Mining
21113	Natural Gas Extraction	Mining
211130	Natural Gas Extraction	Mining
212	Mining except Oil and Gas	Mining
2121	Coal Mining	Mining
21211	Coal Mining	Mining
212111	Bituminous Coal and Lignite Surface Mining	Mining
212112	Bituminous Coal Underground Mining	Mining
212113	Anthracite Mining	Mining
212114	Surface Coal Mining	Mining
212115	Underground Coal Mining	Mining
2122	Metal Ore Mining	Mining
21221	Iron Ore Mining	Mining
212210	Iron Ore Mining	Mining
21222	Gold Ore and Silver Ore Mining	Mining
212220	Gold Ore and Silver Ore Mining	Mining
212221	Gold Ore Mining	Mining
212222	Silver Ore Mining	Mining
21223	Copper Nickel Lead and Zinc Mining	Mining
212230	Copper Nickel Lead and Zinc Mining	Mining
212231	Lead Ore and Zinc Ore Mining	Mining
212234	Copper Ore and Nickel Ore Mining	Mining
21229	Other Metal Ore Mining	Mining
212290	Other Metal Ore Mining	Mining
212291	Uranium-Radium-Vanadium Ore Mining	Mining
212299	All Other Metal Ore Mining	Mining
2123	Nonmetallic Mineral Mining and Quarrying	Mining
21231	Stone Mining and Quarrying	Mining
212311	Dimension Stone Mining and Quarrying	Mining
212312	Crushed and Broken Limestone Mining and Quarrying	Mining
212313	Crushed and Broken Granite Mining and Quarrying	Mining
212319	Other Crushed and Broken Stone Mining and Quarrying	Mining
21232	Sand Gravel Clay and Ceramic and Refractory Minerals Mining and Quarrying	Mining
212321	Construction Sand and Gravel Mining	Mining
212322	Industrial Sand Mining	Mining
212323	Kaolin Clay and Ceramic and Refractory Minerals Mining	Mining
212324	Kaolin and Ball Clay Mining	Mining
212325	Clay and Ceramic and Refractory Minerals Mining	Mining
21239	Other Nonmetallic Mineral Mining and Quarrying	Mining
212390	Other Nonmetallic Mineral Mining and Quarrying	Mining
212391	Potash Soda and Borate Mineral Mining	Mining
212392	Phosphate Rock Mining	Mining
212393	Other Chemical and Fertilizer Mineral Mining	Mining
212399	All Other Nonmetallic Mineral Mining	Mining
213	Support Activities for Mining	Mining
2131	Support Activities for Mining	Mining
21311	Support Activities for Mining	Mining
213111	Drilling Oil and Gas Wells	Mining
213112	Support Activities for Oil and Gas Operations	Mining
213113	Support Activities for Coal Mining	Mining
213114	Support Activities for Metal Mining	Mining
213115	Support Activities for Nonmetallic Minerals except Fuels Mining	Mining
22	Utilities	Utilities
221	Utilities	Utilities
2211	Electric Power Generation Transmission and Distribution	Utilities
22111	Electric Power Generation	Utilities

# NAICS CODE LIST

NAICS	NAICS CODE DESCRIPTION	NAICS SHORT DESCRIPTION
221111	Hydroelectric Power Generation	Utilities
221112	Fossil Fuel Electric Power Generation	Utilities
221113	Nuclear Electric Power Generation	Utilities
221114	Solar Electric Power Generation	Utilities
221115	Wind Electric Power Generation	Utilities
221116	Geothermal Electric Power Generation	Utilities
221117	Biomass Electric Power Generation	Utilities
221118	Other Electric Power Generation	Utilities
22112	Electric Power Transmission Control and Distribution	Utilities
221121	Electric Bulk Power Transmission and Control	Utilities
221122	Electric Power Distribution	Utilities
2212	Natural Gas Distribution	Utilities
22121	Natural Gas Distribution	Utilities
221210	Natural Gas Distribution	Utilities
2213	Water Sewage and Other Systems	Utilities
22131	Water Supply and Irrigation Systems	Utilities
221310	Water Supply and Irrigation Systems	Utilities
22132	Sewage Treatment Facilities	Utilities
221320	Sewage Treatment Facilities	Utilities
22133	Steam and Air-Conditioning Supply	Utilities
221330	Steam and Air-Conditioning Supply	Utilities
23	Construction	Construction
236	Construction of Buildings	Construction
2361	Residential Building Construction	Construction
23611	Residential Building Construction	Construction
236115	New Single-Family Housing Construction except For-Sale Builders	Construction
236116	New Multifamily Housing Construction except For-Sale Builders	Construction
236117	New Housing For-Sale Builders	Construction
236118	Residential Remodelers	Construction
2362	Nonresidential Building Construction	Construction
23621	Industrial Building Construction	Construction
236210	Industrial Building Construction	Construction
23622	Commercial and Institutional Building Construction	Construction
236220	Commercial and Institutional Building Construction	Construction
237	Heavy and Civil Engineering Construction	Construction
2371	Utility System Construction	Construction
23711	Water and Sewer Line and Related Structures Construction	Construction
237110	Water and Sewer Line and Related Structures Construction	Construction
23712	Oil and Gas Pipeline and Related Structures Construction	Construction
237120	Oil and Gas Pipeline and Related Structures Construction	Construction
23713	Power and Communication Line and Related Structures Construction	Construction
237130	Power and Communication Line and Related Structures Construction	Construction
2372	Land Subdivision	Construction
23721	Land Subdivision	Construction
237210	Land Subdivision	Construction
2373	Highway Street and Bridge Construction	Construction
23731	Highway Street and Bridge Construction	Construction
237310	Highway Street and Bridge Construction	Construction
2379	Other Heavy and Civil Engineering Construction	Construction
23799	Other Heavy and Civil Engineering Construction	Construction
237990	Other Heavy and Civil Engineering Construction	Construction
238	Specialty Trade Contractors	Construction
2381	Foundation Structure and Building Exterior Contractors	Construction
23811	Poured Concrete Foundation and Structure Contractors	Construction
238110	Poured Concrete Foundation and Structure Contractors	Construction
23812	Structural Steel and Precast Concrete Contractors	Construction
238120	Structural Steel and Precast Concrete Contractors	Construction
23813	Framing Contractors	Construction
238130	Framing Contractors	Construction
23814	Masonry Contractors	Construction
238140	Masonry Contractors	Construction
23815	Glass and Glazing Contractors	Construction
238150	Glass and Glazing Contractors	Construction
23816	Roofing Contractors	Construction
238160	Roofing Contractors	Construction

# NAICS CODE LIST

NAICS	NAICS CODE DESCRIPTION	NAICS SHORT DESCRIPTION
23817	Siding Contractors	Construction
238170	Siding Contractors	Construction
23819	Other Foundation Structure and Building Exterior Contractors	Construction
238190	Other Foundation Structure and Building Exterior Contractors	Construction
2382	Building Equipment Contractors	Construction
23821	Electrical Contractors and Other Wiring Installation Contractors	Construction
238210	Electrical Contractors and Other Wiring Installation Contractors	Construction
23822	Plumbing Heating and Air-Conditioning Contractors	Construction
238220	Plumbing Heating and Air-Conditioning Contractors	Construction
23829	Other Building Equipment Contractors	Construction
238290	Other Building Equipment Contractors	Construction
2383	Building Finishing Contractors	Construction
23831	Drywall and Insulation Contractors	Construction
238310	Drywall and Insulation Contractors	Construction
23832	Painting and Wall Covering Contractors	Construction
238320	Painting and Wall Covering Contractors	Construction
23833	Flooring Contractors	Construction
238330	Flooring Contractors	Construction
23834	Tile and Terrazzo Contractors	Construction
238340	Tile and Terrazzo Contractors	Construction
23835	Finish Carpentry Contractors	Construction
238350	Finish Carpentry Contractors	Construction
23839	Other Building Finishing Contractors	Construction
238390	Other Building Finishing Contractors	Construction
2389	Other Specialty Trade Contractors	Construction
23891	Site Preparation Contractors	Construction
238910	Site Preparation Contractors	Construction
23899	All Other Specialty Trade Contractors	Construction
238990	All Other Specialty Trade Contractors	Construction
31	Manufacturing	Manufacturing
311	Food Manufacturing	Manufacturing
3111	Animal Food Manufacturing	Manufacturing
31111	Animal Food Manufacturing	Manufacturing
311111	Dog and Cat Food Manufacturing	Manufacturing
311119	Other Animal Food Manufacturing	Manufacturing
3112	Grain and Oilseed Milling	Manufacturing
31121	Flour Milling and Malt Manufacturing	Manufacturing
311211	Flour Milling	Manufacturing
311212	Rice Milling	Manufacturing
311213	Malt Manufacturing	Manufacturing
31122	Starch and Vegetable Fats and Oils Manufacturing	Manufacturing
311221	Wet Corn Milling and Starch Manufacturing	Manufacturing
311224	Soybean and Other Oilseed Processing	Manufacturing
311225	Fats and Oils Refining and Blending	Manufacturing
31123	Breakfast Cereal Manufacturing	Manufacturing
311230	Breakfast Cereal Manufacturing	Manufacturing
3113	Sugar and Confectionery Product Manufacturing	Manufacturing
31131	Sugar Manufacturing	Manufacturing
311313	Beet Sugar Manufacturing	Manufacturing
311314	Cane Sugar Manufacturing	Manufacturing
31134	Nonchocolate Confectionery Manufacturing	Manufacturing
311340	Nonchocolate Confectionery Manufacturing	Manufacturing
31135	Chocolate and Confectionery Manufacturing	Manufacturing
311351	Chocolate and Confectionery Manufacturing from Cacao Beans	Manufacturing
311352	Confectionery Manufacturing from Purchased Chocolate	Manufacturing
3114	Fruit and Vegetable Preserving and Specialty Food Manufacturing	Manufacturing
31141	Frozen Food Manufacturing	Manufacturing
311411	Frozen Fruit Juice and Vegetable Manufacturing	Manufacturing
311412	Frozen Specialty Food Manufacturing	Manufacturing
31142	Fruit and Vegetable Canning Pickling and Drying	Manufacturing
311421	Fruit and Vegetable Canning	Manufacturing
311422	Specialty Canning	Manufacturing
311423	Dried and Dehydrated Food Manufacturing	Manufacturing
3115	Dairy Product Manufacturing	Manufacturing
31151	Dairy Product except Frozen Manufacturing	Manufacturing



# NAICS CODE LIST

NAICS	NAICS CODE DESCRIPTION	NAICS SHORT DESCRIPTION
311511	Fluid Milk Manufacturing	Manufacturing
311512	Creamery Butter Manufacturing	Manufacturing
311513	Cheese Manufacturing	Manufacturing
311514	Dry Condensed and Evaporated Dairy Product Manufacturing	Manufacturing
31152	Ice Cream and Frozen Dessert Manufacturing	Manufacturing
311520	Ice Cream and Frozen Dessert Manufacturing	Manufacturing
3116	Animal Slaughtering and Processing	Manufacturing
31161	Animal Slaughtering and Processing	Manufacturing
311611	Animal except Poultry Slaughtering	Manufacturing
311612	Meat Processed from Carcasses	Manufacturing
311613	Rendering and Meat Byproduct Processing	Manufacturing
311615	Poultry Processing	Manufacturing
3117	Seafood Product Preparation and Packaging	Manufacturing
31171	Seafood Product Preparation and Packaging	Manufacturing
311710	Seafood Product Preparation and Packaging	Manufacturing
3118	Bakeries and Tortilla Manufacturing	Manufacturing
31181	Bread and Bakery Product Manufacturing	Manufacturing
311811	Retail Bakeries	Manufacturing
311812	Commercial Bakeries	Manufacturing
311813	Frozen Cakes Pies and Other Pastries Manufacturing	Manufacturing
31182	Cookie Cracker and Pasta Manufacturing	Manufacturing
311821	Cookie and Cracker Manufacturing	Manufacturing
311824	Dry Pasta Dough and Flour Mixes Manufacturing from Purchased Flour	Manufacturing
31183	Tortilla Manufacturing	Manufacturing
311830	Tortilla Manufacturing	Manufacturing
3119	Other Food Manufacturing	Manufacturing
31191	Snack Food Manufacturing	Manufacturing
311911	Roasted Nuts and Peanut Butter Manufacturing	Manufacturing
311919	Other Snack Food Manufacturing	Manufacturing
31192	Coffee and Tea Manufacturing	Manufacturing
311920	Coffee and Tea Manufacturing	Manufacturing
31193	Flavoring Syrup and Concentrate Manufacturing	Manufacturing
311930	Flavoring Syrup and Concentrate Manufacturing	Manufacturing
31194	Seasoning and Dressing Manufacturing	Manufacturing
311941	Mayonnaise Dressing and Other Prepared Sauce Manufacturing	Manufacturing
311942	Spice and Extract Manufacturing	Manufacturing
31199	All Other Food Manufacturing	Manufacturing
311991	Perishable Prepared Food Manufacturing	Manufacturing
311999	All Other Miscellaneous Food Manufacturing	Manufacturing
312	Beverage and Tobacco Product Manufacturing	Manufacturing
3121	Beverage Manufacturing	Manufacturing
31211	Soft Drink and Ice Manufacturing	Manufacturing
312111	Soft Drink Manufacturing	Manufacturing
312112	Bottled Water Manufacturing	Manufacturing
312113	Ice Manufacturing	Manufacturing
31212	Breweries	Manufacturing
312120	Breweries	Manufacturing
31213	Wineries	Manufacturing
312130	Wineries	Manufacturing
31214	Distilleries	Manufacturing
312140	Distilleries	Manufacturing
3122	Tobacco Manufacturing	Manufacturing
31223	Tobacco Manufacturing	Manufacturing
312230	Tobacco Manufacturing	Manufacturing
313	Textile Mills	Manufacturing
3131	Fiber Yarn and Thread Mills	Manufacturing
31311	Fiber Yarn and Thread Mills	Manufacturing
313110	Fiber Yarn and Thread Mills	Manufacturing
3132	Fabric Mills	Manufacturing
31321	Broadwoven Fabric Mills	Manufacturing
313210	Broadwoven Fabric Mills	Manufacturing
31322	Narrow Fabric Mills and Schiffli Machine Embroidery	Manufacturing
313220	Narrow Fabric Mills and Schiffli Machine Embroidery	Manufacturing
31323	Nonwoven Fabric Mills	Manufacturing

# NAICS CODE LIST

NAICS	NAICS CODE DESCRIPTION	NAICS SHORT DESCRIPTION
313230	Nonwoven Fabric Mills	Manufacturing
31324	Knit Fabric Mills	Manufacturing
313240	Knit Fabric Mills	Manufacturing
3133	Textile and Fabric Finishing and Fabric Coating Mills	Manufacturing
31-33	Manufacturing	Manufacturing
31331	Textile and Fabric Finishing Mills	Manufacturing
313310	Textile and Fabric Finishing Mills	Manufacturing
31332	Fabric Coating Mills	Manufacturing
313320	Fabric Coating Mills	Manufacturing
314	Textile Product Mills	Manufacturing
3141	Textile Furnishings Mills	Manufacturing
31411	Carpet and Rug Mills	Manufacturing
314110	Carpet and Rug Mills	Manufacturing
31412	Curtain and Linen Mills	Manufacturing
314120	Curtain and Linen Mills	Manufacturing
3149	Other Textile Product Mills	Manufacturing
31491	Textile Bag and Canvas Mills	Manufacturing
314910	Textile Bag and Canvas Mills	Manufacturing
31499	All Other Textile Product Mills	Manufacturing
314994	Rope Cordage Twine Tire Cord and Tire Fabric Mills	Manufacturing
314999	All Other Miscellaneous Textile Product Mills	Manufacturing
315	Apparel Manufacturing	Manufacturing
3151	Apparel Knitting Mills	Manufacturing
31511	Hosiery and Sock Mills	Manufacturing
315110	Hosiery and Sock Mills	Manufacturing
31512	Apparel Knitting Mills	Manufacturing
315120	Apparel Knitting Mills	Manufacturing
31519	Other Apparel Knitting Mills	Manufacturing
315190	Other Apparel Knitting Mills	Manufacturing
3152	Cut and Sew Apparel Manufacturing	Manufacturing
31521	Cut and Sew Apparel Contractors	Manufacturing
315210	Cut and Sew Apparel Contractors	Manufacturing
31522	Men's and Boys' Cut and Sew Apparel Manufacturing	Manufacturing
315220	Men's and Boys' Cut and Sew Apparel Manufacturing	Manufacturing
31524	Women's Girls' and Infants' Cut and Sew Apparel Manufacturing	Manufacturing
315240	Women's Girls' and Infants' Cut and Sew Apparel Manufacturing	Manufacturing
31525	Cut and Sew Apparel Manufacturing except Contractors	Manufacturing
315250	Cut and Sew Apparel Manufacturing except Contractors	Manufacturing
31528	Other Cut and Sew Apparel Manufacturing	Manufacturing
315280	Other Cut and Sew Apparel Manufacturing	Manufacturing
3159	Apparel Accessories and Other Apparel Manufacturing	Manufacturing
31599	Apparel Accessories and Other Apparel Manufacturing	Manufacturing
315990	Apparel Accessories and Other Apparel Manufacturing	Manufacturing
316	Leather and Allied Product Manufacturing	Manufacturing
3161	Leather and Hide Tanning and Finishing	Manufacturing
31611	Leather and Hide Tanning and Finishing	Manufacturing
316110	Leather and Hide Tanning and Finishing	Manufacturing
3162	Footwear Manufacturing	Manufacturing
31621	Footwear Manufacturing	Manufacturing
316210	Footwear Manufacturing	Manufacturing
3169	Other Leather and Allied Product Manufacturing	Manufacturing
31699	Other Leather and Allied Product Manufacturing	Manufacturing
316990	Other Leather and Allied Product Manufacturing	Manufacturing
316992	Women's Handbag and Purse Manufacturing	Manufacturing
316998	All Other Leather Good and Allied Product Manufacturing	Manufacturing
32	Manufacturing	Manufacturing
321	Wood Product Manufacturing	Manufacturing
3211	Sawmills and Wood Preservation	Manufacturing
32111	Sawmills and Wood Preservation	Manufacturing
321113	Sawmills	Manufacturing
321114	Wood Preservation	Manufacturing
3212	Veneer Plywood and Engineered Wood Product Manufacturing	Manufacturing
32121	Veneer Plywood and Engineered Wood Product Manufacturing	Manufacturing
321211	Hardwood Veneer and Plywood Manufacturing	Manufacturing
321212	Softwood Veneer and Plywood Manufacturing	Manufacturing

# NAICS CODE LIST

NAICS	NAICS CODE DESCRIPTION	NAICS SHORT DESCRIPTION
321213	Engineered Wood Member except Truss Manufacturing	Manufacturing
321214	Truss Manufacturing	Manufacturing
321215	Engineered Wood Member Manufacturing	Manufacturing
321219	Reconstituted Wood Product Manufacturing	Manufacturing
3219	Other Wood Product Manufacturing	Manufacturing
32191	Millwork	Manufacturing
321911	Wood Window and Door Manufacturing	Manufacturing
321912	Cut Stock Resawing Lumber and Planing	Manufacturing
321918	Other Millwork including Flooring	Manufacturing
32192	Wood Container and Pallet Manufacturing	Manufacturing
321920	Wood Container and Pallet Manufacturing	Manufacturing
32199	All Other Wood Product Manufacturing	Manufacturing
321991	Manufactured Home Mobile Home Manufacturing	Manufacturing
321992	Prefabricated Wood Building Manufacturing	Manufacturing
321999	All Other Miscellaneous Wood Product Manufacturing	Manufacturing
322	Paper Manufacturing	Manufacturing
3221	Pulp Paper and Paperboard Mills	Manufacturing
32211	Pulp Mills	Manufacturing
322110	Pulp Mills	Manufacturing
32212	Paper Mills	Manufacturing
322120	Paper Mills	Manufacturing
322121	Paper except Newsprint Mills	Manufacturing
322122	Newsprint Mills	Manufacturing
32213	Paperboard Mills	Manufacturing
322130	Paperboard Mills	Manufacturing
3222	Converted Paper Product Manufacturing	Manufacturing
32221	Paperboard Container Manufacturing	Manufacturing
322211	Corrugated and Solid Fiber Box Manufacturing	Manufacturing
322212	Folding Paperboard Box Manufacturing	Manufacturing
322219	Other Paperboard Container Manufacturing	Manufacturing
32222	Paper Bag and Coated and Treated Paper Manufacturing	Manufacturing
322220	Paper Bag and Coated and Treated Paper Manufacturing	Manufacturing
32223	Stationery Product Manufacturing	Manufacturing
322230	Stationery Product Manufacturing	Manufacturing
32229	Other Converted Paper Product Manufacturing	Manufacturing
322291	Sanitary Paper Product Manufacturing	Manufacturing
322299	All Other Converted Paper Product Manufacturing	Manufacturing
323	Printing and Related Support Activities	Manufacturing
3231	Printing and Related Support Activities	Manufacturing
32311	Printing	Manufacturing
323111	Commercial Printing except Screen and Books	Manufacturing
323113	Commercial Screen Printing	Manufacturing
323117	Books Printing	Manufacturing
32312	Support Activities for Printing	Manufacturing
323120	Support Activities for Printing	Manufacturing
324	Petroleum and Coal Products Manufacturing	Manufacturing
3241	Petroleum and Coal Products Manufacturing	Manufacturing
32411	Petroleum Refineries	Manufacturing
324110	Petroleum Refineries	Manufacturing
32412	Asphalt Paving Roofing and Saturated Materials Manufacturing	Manufacturing
324121	Asphalt Paving Mixture and Block Manufacturing	Manufacturing
324122	Asphalt Shingle and Coating Materials Manufacturing	Manufacturing
32419	Other Petroleum and Coal Products Manufacturing	Manufacturing
324191	Petroleum Lubricating Oil and Grease Manufacturing	Manufacturing
324199	All Other Petroleum and Coal Products Manufacturing	Manufacturing
325	Chemical Manufacturing	Manufacturing
3251	Basic Chemical Manufacturing	Manufacturing
32511	Petrochemical Manufacturing	Manufacturing
325110	Petrochemical Manufacturing	Manufacturing
32512	Industrial Gas Manufacturing	Manufacturing
325120	Industrial Gas Manufacturing	Manufacturing
32513	Synthetic Dye and Pigment Manufacturing	Manufacturing
325130	Synthetic Dye and Pigment Manufacturing	Manufacturing
32518	Other Basic Inorganic Chemical Manufacturing	Manufacturing
325180	Other Basic Inorganic Chemical Manufacturing	Manufacturing

# NAICS CODE LIST

NAICS	NAICS CODE DESCRIPTION	NAICS SHORT DESCRIPTION
32519	Other Basic Organic Chemical Manufacturing	Manufacturing
325193	Ethyl Alcohol Manufacturing	Manufacturing
325194	Cyclic Crude Intermediate and Gum and Wood Chemical Manufacturing	Manufacturing
325199	All Other Basic Organic Chemical Manufacturing	Manufacturing
3252	Resin Synthetic Rubber and Artificial and Synthetic Fibers and Filaments Manufacturing	Manufacturing
32521	Resin and Synthetic Rubber Manufacturing	Manufacturing
325211	Plastics Material and Resin Manufacturing	Manufacturing
325212	Synthetic Rubber Manufacturing	Manufacturing
32522	Artificial and Synthetic Fibers and Filaments Manufacturing	Manufacturing
325220	Artificial and Synthetic Fibers and Filaments Manufacturing	Manufacturing
3253	Pesticide Fertilizer and Other Agricultural Chemical Manufacturing	Manufacturing
32531	Fertilizer and Compost Manufacturing	Manufacturing
325311	Nitrogenous Fertilizer Manufacturing	Manufacturing
325312	Phosphatic Fertilizer Manufacturing	Manufacturing
325314	Fertilizer Mixing Only Manufacturing	Manufacturing
325315	Compost Manufacturing	Manufacturing
32532	Pesticide and Other Agricultural Chemical Manufacturing	Manufacturing
325320	Pesticide and Other Agricultural Chemical Manufacturing	Manufacturing
3254	Pharmaceutical and Medicine Manufacturing	Manufacturing
32541	Pharmaceutical and Medicine Manufacturing	Manufacturing
325411	Medicinal and Botanical Manufacturing	Manufacturing
325412	Pharmaceutical Preparation Manufacturing	Manufacturing
325413	In-Vitro Diagnostic Substance Manufacturing	Manufacturing
325414	Biological Product except Diagnostic Manufacturing	Manufacturing
3255	Paint Coating and Adhesive Manufacturing	Manufacturing
32551	Paint and Coating Manufacturing	Manufacturing
325510	Paint and Coating Manufacturing	Manufacturing
32552	Adhesive Manufacturing	Manufacturing
325520	Adhesive Manufacturing	Manufacturing
3256	Soap Cleaning Compound and Toilet Preparation Manufacturing	Manufacturing
32561	Soap and Cleaning Compound Manufacturing	Manufacturing
325611	Soap and Other Detergent Manufacturing	Manufacturing
325612	Polish and Other Sanitation Good Manufacturing	Manufacturing
325613	Surface Active Agent Manufacturing	Manufacturing
32562	Toilet Preparation Manufacturing	Manufacturing
325620	Toilet Preparation Manufacturing	Manufacturing
3259	Other Chemical Product and Preparation Manufacturing	Manufacturing
32591	Printing Ink Manufacturing	Manufacturing
325910	Printing Ink Manufacturing	Manufacturing
32592	Explosives Manufacturing	Manufacturing
325920	Explosives Manufacturing	Manufacturing
32599	All Other Chemical Product and Preparation Manufacturing	Manufacturing
325991	Custom Compounding of Purchased Resins	Manufacturing
325992	Photographic Film Paper Plate Chemical and Copy Toner Manufacturing	Manufacturing
325998	All Other Miscellaneous Chemical Product and Preparation Manufacturing	Manufacturing
326	Plastics and Rubber Products Manufacturing	Manufacturing
3261	Plastics Product Manufacturing	Manufacturing
32611	Plastics Packaging Materials and Unlaminated Film and Sheet Manufacturing	Manufacturing
326111	Plastics Bag and Pouch Manufacturing	Manufacturing
326112	Plastics Packaging Film and Sheet including Laminated Manufacturing	Manufacturing
326113	Unlaminated Plastics Film and Sheet except Packaging Manufacturing	Manufacturing
32612	Plastics Pipe Pipe Fitting and Unlaminated Profile Shape Manufacturing	Manufacturing
326121	Unlaminated Plastics Profile Shape Manufacturing	Manufacturing
326122	Plastics Pipe and Pipe Fitting Manufacturing	Manufacturing
32613	Laminated Plastics Plate Sheet except Packaging and Shape Manufacturing	Manufacturing

# NAICS CODE LIST

NAICS	NAICS CODE DESCRIPTION	NAICS SHORT DESCRIPTION
326130	Laminated Plastics Plate Sheet except Packaging and Shape Manufacturing	Manufacturing
32614	Polystyrene Foam Product Manufacturing	Manufacturing
326140	Polystyrene Foam Product Manufacturing	Manufacturing
32615	Urethane and Other Foam Product except Polystyrene Manufacturing	Manufacturing
326150	Urethane and Other Foam Product except Polystyrene Manufacturing	Manufacturing
32616	Plastics Bottle Manufacturing	Manufacturing
326160	Plastics Bottle Manufacturing	Manufacturing
32619	Other Plastics Product Manufacturing	Manufacturing
326191	Plastics Plumbing Fixture Manufacturing	Manufacturing
326199	All Other Plastics Product Manufacturing	Manufacturing
3262	Rubber Product Manufacturing	Manufacturing
32621	Tire Manufacturing	Manufacturing
326211	Tire Manufacturing except Retreading	Manufacturing
326212	Tire Retreading	Manufacturing
32622	Rubber and Plastics Hoses and Belting Manufacturing	Manufacturing
326220	Rubber and Plastics Hoses and Belting Manufacturing	Manufacturing
32629	Other Rubber Product Manufacturing	Manufacturing
326291	Rubber Product Manufacturing for Mechanical Use	Manufacturing
326299	All Other Rubber Product Manufacturing	Manufacturing
327	Nonmetallic Mineral Product Manufacturing	Manufacturing
3271	Clay Product and Refractory Manufacturing	Manufacturing
32711	Pottery Ceramics and Plumbing Fixture Manufacturing	Manufacturing
327110	Pottery Ceramics and Plumbing Fixture Manufacturing	Manufacturing
32712	Clay Building Material and Refractories Manufacturing	Manufacturing
327120	Clay Building Material and Refractories Manufacturing	Manufacturing
3272	Glass and Glass Product Manufacturing	Manufacturing
32721	Glass and Glass Product Manufacturing	Manufacturing
327211	Flat Glass Manufacturing	Manufacturing
327212	Other Pressed and Blown Glass and Glassware Manufacturing	Manufacturing
327213	Glass Container Manufacturing	Manufacturing
327215	Glass Product Manufacturing Made of Purchased Glass	Manufacturing
3273	Cement and Concrete Product Manufacturing	Manufacturing
32731	Cement Manufacturing	Manufacturing
327310	Cement Manufacturing	Manufacturing
32732	Ready-Mix Concrete Manufacturing	Manufacturing
327320	Ready-Mix Concrete Manufacturing	Manufacturing
32733	Concrete Pipe Brick and Block Manufacturing	Manufacturing
327331	Concrete Block and Brick Manufacturing	Manufacturing
327332	Concrete Pipe Manufacturing	Manufacturing
32739	Other Concrete Product Manufacturing	Manufacturing
327390	Other Concrete Product Manufacturing	Manufacturing
3274	Lime and Gypsum Product Manufacturing	Manufacturing
32741	Lime Manufacturing	Manufacturing
327410	Lime Manufacturing	Manufacturing
32742	Gypsum Product Manufacturing	Manufacturing
327420	Gypsum Product Manufacturing	Manufacturing
3279	Other Nonmetallic Mineral Product Manufacturing	Manufacturing
32791	Abrasive Product Manufacturing	Manufacturing
327910	Abrasive Product Manufacturing	Manufacturing
32799	All Other Nonmetallic Mineral Product Manufacturing	Manufacturing
327991	Cut Stone and Stone Product Manufacturing	Manufacturing
327992	Ground or Treated Mineral and Earth Manufacturing	Manufacturing
327993	Mineral Wool Manufacturing	Manufacturing
327999	All Other Miscellaneous Nonmetallic Mineral Product Manufacturing	Manufacturing
33	Manufacturing	Manufacturing
331	Primary Metal Manufacturing	Manufacturing
3311	Iron and Steel Mills and Ferroalloy Manufacturing	Manufacturing
33111	Iron and Steel Mills and Ferroalloy Manufacturing	Manufacturing
331110	Iron and Steel Mills and Ferroalloy Manufacturing	Manufacturing
3312	Steel Product Manufacturing from Purchased Steel	Manufacturing
33121	Iron and Steel Pipe and Tube Manufacturing from Purchased Steel	Manufacturing
331210	Iron and Steel Pipe and Tube Manufacturing from Purchased Steel	Manufacturing
33122	Rolling and Drawing of Purchased Steel	Manufacturing
331221	Rolled Steel Shape Manufacturing	Manufacturing

# NAICS CODE LIST

NAICS	NAICS CODE DESCRIPTION	NAICS SHORT DESCRIPTION
331222	Steel Wire Drawing	Manufacturing
3313	Alumina and Aluminum Production and Processing	Manufacturing
33131	Alumina and Aluminum Production and Processing	Manufacturing
331313	Alumina Refining and Primary Aluminum Production	Manufacturing
331314	Secondary Smelting and Alloying of Aluminum	Manufacturing
331315	Aluminum Sheet Plate and Foil Manufacturing	Manufacturing
331318	Other Aluminum Rolling Drawing and Extruding	Manufacturing
3314	Nonferrous Metal except Aluminum Production and Processing	Manufacturing
33141	Nonferrous Metal except Aluminum Smelting and Refining	Manufacturing
331410	Nonferrous Metal except Aluminum Smelting and Refining	Manufacturing
33142	Copper Rolling Drawing Extruding and Alloying	Manufacturing
331420	Copper Rolling Drawing Extruding and Alloying	Manufacturing
33149	Nonferrous Metal except Copper and Aluminum Rolling Drawing Extruding and Alloying	Manufacturing
331491	Nonferrous Metal except Copper and Aluminum Rolling Drawing and Extruding Secondary Smelting Refining and Alloying of Nonferrous Metal except Copper and	Manufacturing
331492	Aluminum	Manufacturing
3315	Foundries	Manufacturing
33151	Ferrous Metal Foundries	Manufacturing
331511	Iron Foundries	Manufacturing
331512	Steel Investment Foundries	Manufacturing
331513	Steel Foundries except Investment	Manufacturing
33152	Nonferrous Metal Foundries	Manufacturing
331523	Nonferrous Metal Die-Casting Foundries	Manufacturing
331524	Aluminum Foundries except Die-Casting	Manufacturing
331529	Other Nonferrous Metal Foundries except Die-Casting	Manufacturing
332	Fabricated Metal Product Manufacturing	Manufacturing
3321	Forging and Stamping	Manufacturing
33211	Forging and Stamping	Manufacturing
332111	Iron and Steel Forging	Manufacturing
332112	Nonferrous Forging	Manufacturing
332114	Custom Roll Forming	Manufacturing
332117	Powder Metallurgy Part Manufacturing	Manufacturing
332119	Metal Crown Closure and Other Metal Stamping except Automotive	Manufacturing
3322	Cutlery and Handtool Manufacturing	Manufacturing
33221	Cutlery and Handtool Manufacturing	Manufacturing
332215	Metal Kitchen Cookware Utensil Cutlery and Flatware except Precious Manufacturing	Manufacturing
332216	Saw Blade and Handtool Manufacturing	Manufacturing
3323	Architectural and Structural Metals Manufacturing	Manufacturing
33231	Plate Work and Fabricated Structural Product Manufacturing	Manufacturing
332311	Prefabricated Metal Building and Component Manufacturing	Manufacturing
332312	Fabricated Structural Metal Manufacturing	Manufacturing
332313	Plate Work Manufacturing	Manufacturing
33232	Ornamental and Architectural Metal Products Manufacturing	Manufacturing
332321	Metal Window and Door Manufacturing	Manufacturing
332322	Sheet Metal Work Manufacturing	Manufacturing
332323	Ornamental and Architectural Metal Work Manufacturing	Manufacturing
3324	Boiler Tank and Shipping Container Manufacturing	Manufacturing
33241	Power Boiler and Heat Exchanger Manufacturing	Manufacturing
332410	Power Boiler and Heat Exchanger Manufacturing	Manufacturing
33242	Metal Tank Heavy Gauge Manufacturing	Manufacturing
332420	Metal Tank Heavy Gauge Manufacturing	Manufacturing
33243	Metal Can Box and Other Metal Container Light Gauge Manufacturing	Manufacturing
332431	Metal Can Manufacturing	Manufacturing
332439	Other Metal Container Manufacturing	Manufacturing
3325	Hardware Manufacturing	Manufacturing
33251	Hardware Manufacturing	Manufacturing
332510	Hardware Manufacturing	Manufacturing
3326	Spring and Wire Product Manufacturing	Manufacturing
33261	Spring and Wire Product Manufacturing	Manufacturing
332613	Spring Manufacturing	Manufacturing
332618	Other Fabricated Wire Product Manufacturing	Manufacturing

# NAICS CODE LIST

NAICS	NAICS CODE DESCRIPTION	NAICS SHORT DESCRIPTION
3327	Machine Shops; Turned Product; and Screw Nut and Bolt Manufacturing	Manufacturing
33271	Machine Shops	Manufacturing
332710	Machine Shops	Manufacturing
33272	Turned Product and Screw Nut and Bolt Manufacturing	Manufacturing
332721	Precision Turned Product Manufacturing	Manufacturing
332722	Bolt Nut Screw Rivet and Washer Manufacturing	Manufacturing
3328	Coating Engraving Heat Treating and Allied Activities	Manufacturing
33281	Coating Engraving Heat Treating and Allied Activities	Manufacturing
332811	Metal Heat Treating	Manufacturing
	Metal Coating Engraving except Jewelry and Silverware and Allied Services to	
332812	Manufacturers	Manufacturing
332813	Electroplating Plating Polishing Anodizing and Coloring	Manufacturing
3329	Other Fabricated Metal Product Manufacturing	Manufacturing
33291	Metal Valve Manufacturing	Manufacturing
332911	Industrial Valve Manufacturing	Manufacturing
332912	Fluid Power Valve and Hose Fitting Manufacturing	Manufacturing
332913	Plumbing Fixture Fitting and Trim Manufacturing	Manufacturing
332919	Other Metal Valve and Pipe Fitting Manufacturing	Manufacturing
33299	All Other Fabricated Metal Product Manufacturing	Manufacturing
332991	Ball and Roller Bearing Manufacturing	Manufacturing
332992	Small Arms Ammunition Manufacturing	Manufacturing
332993	Ammunition except Small Arms Manufacturing	Manufacturing
332994	Small Arms Ordnance and Ordnance Accessories Manufacturing	Manufacturing
332996	Fabricated Pipe and Pipe Fitting Manufacturing	Manufacturing
332999	All Other Miscellaneous Fabricated Metal Product Manufacturing	Manufacturing
333	Machinery Manufacturing	Manufacturing
3331	Agriculture Construction and Mining Machinery Manufacturing	Manufacturing
33311	Agricultural Implement Manufacturing	Manufacturing
333111	Farm Machinery and Equipment Manufacturing	Manufacturing
	Lawn and Garden Tractor and Home Lawn and Garden Equipment Manufacturing	
333112	Lawn and Garden Tractor and Home Lawn and Garden Equipment Manufacturing	Manufacturing
33312	Construction Machinery Manufacturing	Manufacturing
333120	Construction Machinery Manufacturing	Manufacturing
33313	Mining and Oil and Gas Field Machinery Manufacturing	Manufacturing
333131	Mining Machinery and Equipment Manufacturing	Manufacturing
333132	Oil and Gas Field Machinery and Equipment Manufacturing	Manufacturing
3332	Industrial Machinery Manufacturing	Manufacturing
33324	Industrial Machinery Manufacturing	Manufacturing
333241	Food Product Machinery Manufacturing	Manufacturing
333242	Semiconductor Machinery Manufacturing	Manufacturing
333243	Sawmill Woodworking and Paper Machinery Manufacturing	Manufacturing
333244	Printing Machinery and Equipment Manufacturing	Manufacturing
333248	All Other Industrial Machinery Manufacturing	Manufacturing
333249	Other Industrial Machinery Manufacturing	Manufacturing
3333	Commercial and Service Industry Machinery Manufacturing	Manufacturing
33331	Commercial and Service Industry Machinery Manufacturing	Manufacturing
333310	Commercial and Service Industry Machinery Manufacturing	Manufacturing
333314	Optical Instrument and Lens Manufacturing	Manufacturing
333316	Photographic and Photocopying Equipment Manufacturing	Manufacturing
333318	Other Commercial and Service Industry Machinery Manufacturing	Manufacturing
	Ventilation Heating Air-Conditioning and Commercial Refrigeration Equipment	
3334	Manufacturing	Manufacturing
	Ventilation Heating Air-Conditioning and Commercial Refrigeration Equipment	
33341	Manufacturing	Manufacturing
	Industrial and Commercial Fan and Blower and Air Purification Equipment	
333413	Manufacturing	Manufacturing
333414	Heating Equipment except Warm Air Furnaces Manufacturing	Manufacturing
	Air-Conditioning and Warm Air Heating Equipment and Commercial and Industrial	
333415	Refrigeration Equipment Manufacturing	Manufacturing
3335	Metalworking Machinery Manufacturing	Manufacturing
33351	Metalworking Machinery Manufacturing	Manufacturing
333511	Industrial Mold Manufacturing	Manufacturing
333514	Special Die and Tool Die Set Jig and Fixture Manufacturing	Manufacturing
333515	Cutting Tool and Machine Tool Accessory Manufacturing	Manufacturing



# NAICS CODE LIST

NAICS	NAICS CODE DESCRIPTION	NAICS SHORT DESCRIPTION
333517	Machine Tool Manufacturing	Manufacturing
333519	Rolling Mill and Other Metalworking Machinery Manufacturing	Manufacturing
3336	Engine Turbine and Power Transmission Equipment Manufacturing	Manufacturing
33361	Engine Turbine and Power Transmission Equipment Manufacturing	Manufacturing
333611	Turbine and Turbine Generator Set Units Manufacturing	Manufacturing
333612	Speed Changer Industrial High-Speed Drive and Gear Manufacturing	Manufacturing
333613	Mechanical Power Transmission Equipment Manufacturing	Manufacturing
333618	Other Engine Equipment Manufacturing	Manufacturing
3339	Other General Purpose Machinery Manufacturing	Manufacturing
33391	Pump and Compressor Manufacturing	Manufacturing
333911	Pump and Pumping Equipment Manufacturing	Manufacturing
333912	Air and Gas Compressor Manufacturing	Manufacturing
333913	Measuring and Dispensing Pump Manufacturing	Manufacturing
333914	Measuring Dispensing and Other Pumping Equipment Manufacturing	Manufacturing
33392	Material Handling Equipment Manufacturing	Manufacturing
333921	Elevator and Moving Stairway Manufacturing	Manufacturing
333922	Conveyor and Conveying Equipment Manufacturing	Manufacturing
333923	Overhead Traveling Crane Hoist and Monorail System Manufacturing	Manufacturing
333924	Industrial Truck Tractor Trailer and Stacker Machinery Manufacturing	Manufacturing
33399	All Other General Purpose Machinery Manufacturing	Manufacturing
333991	Power-Driven Handtool Manufacturing	Manufacturing
333992	Welding and Soldering Equipment Manufacturing	Manufacturing
333993	Packaging Machinery Manufacturing	Manufacturing
333994	Industrial Process Furnace and Oven Manufacturing	Manufacturing
333995	Fluid Power Cylinder and Actuator Manufacturing	Manufacturing
333996	Fluid Power Pump and Motor Manufacturing	Manufacturing
333997	Scale and Balance Manufacturing	Manufacturing
333998	All Other Miscellaneous General Purpose Machinery Manufacturing	Manufacturing
333999	All Other Miscellaneous General Purpose Machinery Manufacturing	Manufacturing
334	Computer and Electronic Product Manufacturing	Manufacturing
3341	Computer and Peripheral Equipment Manufacturing	Manufacturing
33411	Computer and Peripheral Equipment Manufacturing	Manufacturing
334111	Electronic Computer Manufacturing	Manufacturing
334112	Computer Storage Device Manufacturing	Manufacturing
334118	Computer Terminal and Other Computer Peripheral Equipment Manufacturing	Manufacturing
3342	Communications Equipment Manufacturing	Manufacturing
33421	Telephone Apparatus Manufacturing	Manufacturing
334210	Telephone Apparatus Manufacturing	Manufacturing
33422	Radio and Television Broadcasting and Wireless Communications Equipment Manufacturing	Manufacturing
334220	Radio and Television Broadcasting and Wireless Communications Equipment Manufacturing	Manufacturing
33429	Other Communications Equipment Manufacturing	Manufacturing
334290	Other Communications Equipment Manufacturing	Manufacturing
3343	Audio and Video Equipment Manufacturing	Manufacturing
33431	Audio and Video Equipment Manufacturing	Manufacturing
334310	Audio and Video Equipment Manufacturing	Manufacturing
3344	Semiconductor and Other Electronic Component Manufacturing	Manufacturing
33441	Semiconductor and Other Electronic Component Manufacturing	Manufacturing
334412	Bare Printed Circuit Board Manufacturing	Manufacturing
334413	Semiconductor and Related Device Manufacturing	Manufacturing
334416	Capacitor Resistor Coil Transformer and Other Inductor Manufacturing	Manufacturing
334417	Electronic Connector Manufacturing	Manufacturing
334418	Printed Circuit Assembly Electronic Assembly Manufacturing	Manufacturing
334419	Other Electronic Component Manufacturing	Manufacturing
3345	Navigational Measuring Electromedical and Control Instruments Manufacturing	Manufacturing
33451	Navigational Measuring Electromedical and Control Instruments Manufacturing	Manufacturing
334510	Electromedical and Electrotherapeutic Apparatus Manufacturing	Manufacturing



# NAICS CODE LIST

NAICS	NAICS CODE DESCRIPTION	NAICS SHORT DESCRIPTION
334511	Search Detection Navigation Guidance Aeronautical and Nautical System and Instrument Manufacturing	Manufacturing
334512	Automatic Environmental Control Manufacturing for Residential Commercial and Appliance Use	Manufacturing
334513	Instruments and Related Products Manufacturing for Measuring Displaying and Controlling Industrial Process Variables	Manufacturing
334514	Totalizing Fluid Meter and Counting Device Manufacturing	Manufacturing
334515	Instrument Manufacturing for Measuring and Testing Electricity and Electrical Signals	Manufacturing
334516	Analytical Laboratory Instrument Manufacturing	Manufacturing
334517	Irradiation Apparatus Manufacturing	Manufacturing
334519	Other Measuring and Controlling Device Manufacturing	Manufacturing
3346	Manufacturing and Reproducing Magnetic and Optical Media	Manufacturing
33461	Manufacturing and Reproducing Magnetic and Optical Media	Manufacturing
334610	Manufacturing and Reproducing Magnetic and Optical Media	Manufacturing
334613	Blank Magnetic and Optical Recording Media Manufacturing	Manufacturing
334614	Software and Other Prerecorded Compact Disc Tape and Record Reproducing	Manufacturing
335	Electrical Equipment Appliance and Component Manufacturing	Manufacturing
3351	Electric Lighting Equipment Manufacturing	Manufacturing
33511	Electric Lamp Bulb and Part Manufacturing	Manufacturing
335110	Electric Lamp Bulb and Part Manufacturing	Manufacturing
33512	Lighting Fixture Manufacturing	Manufacturing
335121	Residential Electric Lighting Fixture Manufacturing	Manufacturing
335122	Commercial Industrial and Institutional Electric Lighting Fixture Manufacturing	Manufacturing
335129	Other Lighting Equipment Manufacturing	Manufacturing
33513	Electric Lighting Equipment Manufacturing	Manufacturing
335131	Residential Electric Lighting Fixture Manufacturing	Manufacturing
335132	Commercial Industrial and Institutional Electric Lighting Fixture Manufacturing	Manufacturing
335139	Electric Lamp Bulb and Other Lighting Equipment Manufacturing	Manufacturing
3352	Household Appliance Manufacturing	Manufacturing
33521	Small Electrical Appliance Manufacturing	Manufacturing
335210	Small Electrical Appliance Manufacturing	Manufacturing
33522	Major Household Appliance Manufacturing	Manufacturing
335220	Major Household Appliance Manufacturing	Manufacturing
335221	Household Cooking Appliance Manufacturing	Manufacturing
335222	Household Refrigerator and Home Freezer Manufacturing	Manufacturing
335224	Household Laundry Equipment Manufacturing	Manufacturing
335228	Other Major Household Appliance Manufacturing	Manufacturing
3353	Electrical Equipment Manufacturing	Manufacturing
33531	Electrical Equipment Manufacturing	Manufacturing
335311	Power Distribution and Specialty Transformer Manufacturing	Manufacturing
335312	Motor and Generator Manufacturing	Manufacturing
335313	Switchgear and Switchboard Apparatus Manufacturing	Manufacturing
335314	Relay and Industrial Control Manufacturing	Manufacturing
3359	Other Electrical Equipment and Component Manufacturing	Manufacturing
33591	Battery Manufacturing	Manufacturing
335910	Battery Manufacturing	Manufacturing
335911	Storage Battery Manufacturing	Manufacturing
335912	Primary Battery Manufacturing	Manufacturing
33592	Communication and Energy Wire and Cable Manufacturing	Manufacturing
335921	Fiber Optic Cable Manufacturing	Manufacturing
335929	Other Communication and Energy Wire Manufacturing	Manufacturing
33593	Wiring Device Manufacturing	Manufacturing
335931	Current-Carrying Wiring Device Manufacturing	Manufacturing
335932	Noncurrent-Carrying Wiring Device Manufacturing	Manufacturing
33599	All Other Electrical Equipment and Component Manufacturing	Manufacturing
335991	Carbon and Graphite Product Manufacturing	Manufacturing
335999	All Other Miscellaneous Electrical Equipment and Component Manufacturing	Manufacturing
336	Transportation Equipment Manufacturing	Manufacturing
3361	Motor Vehicle Manufacturing	Manufacturing
33611	Automobile and Light Duty Motor Vehicle Manufacturing	Manufacturing

# NAICS CODE LIST

NAICS	NAICS CODE DESCRIPTION	NAICS SHORT DESCRIPTION
336110	Automobile and Light Duty Motor Vehicle Manufacturing	Manufacturing
336111	Automobile Manufacturing	Manufacturing
336112	Light Truck and Utility Vehicle Manufacturing	Manufacturing
33612	Heavy Duty Truck Manufacturing	Manufacturing
336120	Heavy Duty Truck Manufacturing	Manufacturing
3362	Motor Vehicle Body and Trailer Manufacturing	Manufacturing
33621	Motor Vehicle Body and Trailer Manufacturing	Manufacturing
336211	Motor Vehicle Body Manufacturing	Manufacturing
336212	Truck Trailer Manufacturing	Manufacturing
336213	Motor Home Manufacturing	Manufacturing
336214	Travel Trailer and Camper Manufacturing	Manufacturing
3363	Motor Vehicle Parts Manufacturing	Manufacturing
33631	Motor Vehicle Gasoline Engine and Engine Parts Manufacturing	Manufacturing
336310	Motor Vehicle Gasoline Engine and Engine Parts Manufacturing	Manufacturing
33632	Motor Vehicle Electrical and Electronic Equipment Manufacturing	Manufacturing
336320	Motor Vehicle Electrical and Electronic Equipment Manufacturing	Manufacturing
33633	Motor Vehicle Steering and Suspension Components except Spring Manufacturing	Manufacturing
336330	Motor Vehicle Steering and Suspension Components except Spring Manufacturing	Manufacturing
33634	Motor Vehicle Brake System Manufacturing	Manufacturing
336340	Motor Vehicle Brake System Manufacturing	Manufacturing
33635	Motor Vehicle Transmission and Power Train Parts Manufacturing	Manufacturing
336350	Motor Vehicle Transmission and Power Train Parts Manufacturing	Manufacturing
33636	Motor Vehicle Seating and Interior Trim Manufacturing	Manufacturing
336360	Motor Vehicle Seating and Interior Trim Manufacturing	Manufacturing
33637	Motor Vehicle Metal Stamping	Manufacturing
336370	Motor Vehicle Metal Stamping	Manufacturing
33639	Other Motor Vehicle Parts Manufacturing	Manufacturing
336390	Other Motor Vehicle Parts Manufacturing	Manufacturing
3364	Aerospace Product and Parts Manufacturing	Manufacturing
33641	Aerospace Product and Parts Manufacturing	Manufacturing
336411	Aircraft Manufacturing	Manufacturing
336412	Aircraft Engine and Engine Parts Manufacturing	Manufacturing
336413	Other Aircraft Parts and Auxiliary Equipment Manufacturing	Manufacturing
336414	Guided Missile and Space Vehicle Manufacturing	Manufacturing
336415	Guided Missile and Space Vehicle Propulsion Unit and Propulsion Unit Parts Manufacturing	Manufacturing
336419	Other Guided Missile and Space Vehicle Parts and Auxiliary Equipment Manufacturing	Manufacturing
3365	Railroad Rolling Stock Manufacturing	Manufacturing
33651	Railroad Rolling Stock Manufacturing	Manufacturing
336510	Railroad Rolling Stock Manufacturing	Manufacturing
3366	Ship and Boat Building	Manufacturing
33661	Ship and Boat Building	Manufacturing
336611	Ship Building and Repairing	Manufacturing
336612	Boat Building	Manufacturing
3369	Other Transportation Equipment Manufacturing	Manufacturing
33699	Other Transportation Equipment Manufacturing	Manufacturing
336991	Motorcycle Bicycle and Parts Manufacturing	Manufacturing
336992	Military Armored Vehicle Tank and Tank Component Manufacturing	Manufacturing
336999	All Other Transportation Equipment Manufacturing	Manufacturing
337	Furniture and Related Product Manufacturing	Manufacturing
3371	Household and Institutional Furniture and Kitchen Cabinet Manufacturing	Manufacturing
33711	Wood Kitchen Cabinet and Countertop Manufacturing	Manufacturing
337110	Wood Kitchen Cabinet and Countertop Manufacturing	Manufacturing
33712	Household and Institutional Furniture Manufacturing	Manufacturing
337121	Upholstered Household Furniture Manufacturing	Manufacturing
337122	Nonupholstered Wood Household Furniture Manufacturing	Manufacturing
337124	Metal Household Furniture Manufacturing	Manufacturing
337125	Household Furniture except Wood and Metal Manufacturing	Manufacturing
337126	Household Furniture except Wood and Upholstered Manufacturing	Manufacturing
337127	Institutional Furniture Manufacturing	Manufacturing
3372	Office Furniture including Fixtures Manufacturing	Manufacturing

# NAICS CODE LIST

NAICS	NAICS CODE DESCRIPTION	NAICS SHORT DESCRIPTION
33721	Office Furniture including Fixtures Manufacturing	Manufacturing
337211	Wood Office Furniture Manufacturing	Manufacturing
337212	Custom Architectural Woodwork and Millwork Manufacturing	Manufacturing
337214	Office Furniture except Wood Manufacturing	Manufacturing
337215	Showcase Partition Shelving and Locker Manufacturing	Manufacturing
3379	Other Furniture Related Product Manufacturing	Manufacturing
33791	Mattress Manufacturing	Manufacturing
337910	Mattress Manufacturing	Manufacturing
33792	Blind and Shade Manufacturing	Manufacturing
337920	Blind and Shade Manufacturing	Manufacturing
339	Miscellaneous Manufacturing	Manufacturing
3391	Medical Equipment and Supplies Manufacturing	Manufacturing
33911	Medical Equipment and Supplies Manufacturing	Manufacturing
339112	Surgical and Medical Instrument Manufacturing	Manufacturing
339113	Surgical Appliance and Supplies Manufacturing	Manufacturing
339114	Dental Equipment and Supplies Manufacturing	Manufacturing
339115	Ophthalmic Goods Manufacturing	Manufacturing
339116	Dental Laboratories	Manufacturing
3399	Other Miscellaneous Manufacturing	Manufacturing
33991	Jewelry and Silverware Manufacturing	Manufacturing
339910	Jewelry and Silverware Manufacturing	Manufacturing
33992	Sporting and Athletic Goods Manufacturing	Manufacturing
339920	Sporting and Athletic Goods Manufacturing	Manufacturing
33993	Doll Toy and Game Manufacturing	Manufacturing
339930	Doll Toy and Game Manufacturing	Manufacturing
33994	Office Supplies except Paper Manufacturing	Manufacturing
339940	Office Supplies except Paper Manufacturing	Manufacturing
33995	Sign Manufacturing	Manufacturing
339950	Sign Manufacturing	Manufacturing
33999	All Other Miscellaneous Manufacturing	Manufacturing
339991	Gasket Packing and Sealing Device Manufacturing	Manufacturing
339992	Musical Instrument Manufacturing	Manufacturing
339993	Fastener Button Needle and Pin Manufacturing	Manufacturing
339994	Broom Brush and Mop Manufacturing	Manufacturing
339995	Burial Casket Manufacturing	Manufacturing
339999	All Other Miscellaneous Manufacturing	Manufacturing
42	Wholesale Trade	Wholesale Trade
423	Merchant Wholesalers Durable Goods	Wholesale Trade
4231	Motor Vehicle and Motor Vehicle Parts and Supplies Merchant Wholesalers	Wholesale Trade
42311	Automobile and Other Motor Vehicle Merchant Wholesalers	Wholesale Trade
423110	Automobile and Other Motor Vehicle Merchant Wholesalers	Wholesale Trade
42312	Motor Vehicle Supplies and New Parts Merchant Wholesalers	Wholesale Trade
423120	Motor Vehicle Supplies and New Parts Merchant Wholesalers	Wholesale Trade
42313	Tire and Tube Merchant Wholesalers	Wholesale Trade
423130	Tire and Tube Merchant Wholesalers	Wholesale Trade
42314	Motor Vehicle Parts Used Merchant Wholesalers	Wholesale Trade
423140	Motor Vehicle Parts Used Merchant Wholesalers	Wholesale Trade
4232	Furniture and Home Furnishing Merchant Wholesalers	Wholesale Trade
42321	Furniture Merchant Wholesalers	Wholesale Trade
423210	Furniture Merchant Wholesalers	Wholesale Trade
42322	Home Furnishing Merchant Wholesalers	Wholesale Trade
423220	Home Furnishing Merchant Wholesalers	Wholesale Trade
4233	Lumber and Other Construction Materials Merchant Wholesalers	Wholesale Trade
42331	Lumber Plywood Millwork and Wood Panel Merchant Wholesalers	Wholesale Trade
423310	Lumber Plywood Millwork and Wood Panel Merchant Wholesalers	Wholesale Trade
42332	Brick Stone and Related Construction Material Merchant Wholesalers	Wholesale Trade
423320	Brick Stone and Related Construction Material Merchant Wholesalers	Wholesale Trade
42333	Roofing Siding and Insulation Material Merchant Wholesalers	Wholesale Trade
423330	Roofing Siding and Insulation Material Merchant Wholesalers	Wholesale Trade
42339	Other Construction Material Merchant Wholesalers	Wholesale Trade
423390	Other Construction Material Merchant Wholesalers	Wholesale Trade

# NAICS CODE LIST

NAICS	NAICS CODE DESCRIPTION	NAICS SHORT DESCRIPTION
4234	Professional and Commercial Equipment and Supplies Merchant Wholesalers	Wholesale Trade
42341	Photographic Equipment and Supplies Merchant Wholesalers	Wholesale Trade
423410	Photographic Equipment and Supplies Merchant Wholesalers	Wholesale Trade
42342	Office Equipment Merchant Wholesalers	Wholesale Trade
423420	Office Equipment Merchant Wholesalers	Wholesale Trade
42343	Computer and Computer Peripheral Equipment and Software Merchant Wholesalers	Wholesale Trade
423430	Computer and Computer Peripheral Equipment and Software Merchant Wholesalers	Wholesale Trade
42344	Other Commercial Equipment Merchant Wholesalers	Wholesale Trade
423440	Other Commercial Equipment Merchant Wholesalers	Wholesale Trade
42345	Medical Dental and Hospital Equipment and Supplies Merchant Wholesalers	Wholesale Trade
423450	Medical Dental and Hospital Equipment and Supplies Merchant Wholesalers	Wholesale Trade
42346	Ophthalmic Goods Merchant Wholesalers	Wholesale Trade
423460	Ophthalmic Goods Merchant Wholesalers	Wholesale Trade
42349	Other Professional Equipment and Supplies Merchant Wholesalers	Wholesale Trade
423490	Other Professional Equipment and Supplies Merchant Wholesalers	Wholesale Trade
4235	Metal and Mineral except Petroleum Merchant Wholesalers	Wholesale Trade
42351	Metal Service Centers and Other Metal Merchant Wholesalers	Wholesale Trade
423510	Metal Service Centers and Other Metal Merchant Wholesalers	Wholesale Trade
42352	Coal and Other Mineral and Ore Merchant Wholesalers	Wholesale Trade
423520	Coal and Other Mineral and Ore Merchant Wholesalers	Wholesale Trade
4236	Household Appliances and Electrical and Electronic Goods Merchant Wholesalers	Wholesale Trade
42361	Electrical Apparatus and Equipment Wiring Supplies and Related Equipment Merchant Wholesalers	Wholesale Trade
423610	Electrical Apparatus and Equipment Wiring Supplies and Related Equipment Merchant Wholesalers	Wholesale Trade
42362	Household Appliances Electric Housewares and Consumer Electronics Merchant Wholesalers	Wholesale Trade
423620	Household Appliances Electric Housewares and Consumer Electronics Merchant Wholesalers	Wholesale Trade
42369	Other Electronic Parts and Equipment Merchant Wholesalers	Wholesale Trade
423690	Other Electronic Parts and Equipment Merchant Wholesalers	Wholesale Trade
4237	Hardware and Plumbing and Heating Equipment and Supplies Merchant Wholesalers	Wholesale Trade
42371	Hardware Merchant Wholesalers	Wholesale Trade
423710	Hardware Merchant Wholesalers	Wholesale Trade
42372	Plumbing and Heating Equipment and Supplies Hydronics Merchant Wholesalers	Wholesale Trade
423720	Plumbing and Heating Equipment and Supplies Hydronics Merchant Wholesalers	Wholesale Trade
42373	Warm Air Heating and Air-Conditioning Equipment and Supplies Merchant Wholesalers	Wholesale Trade
423730	Warm Air Heating and Air-Conditioning Equipment and Supplies Merchant Wholesalers	Wholesale Trade
42374	Refrigeration Equipment and Supplies Merchant Wholesalers	Wholesale Trade
423740	Refrigeration Equipment and Supplies Merchant Wholesalers	Wholesale Trade
4238	Machinery Equipment and Supplies Merchant Wholesalers	Wholesale Trade
42381	Construction and Mining except Oil Well Machinery and Equipment Merchant Wholesalers	Wholesale Trade
423810	Construction and Mining except Oil Well Machinery and Equipment Merchant Wholesalers	Wholesale Trade
42382	Farm and Garden Machinery and Equipment Merchant Wholesalers	Wholesale Trade
423820	Farm and Garden Machinery and Equipment Merchant Wholesalers	Wholesale Trade
42383	Industrial Machinery and Equipment Merchant Wholesalers	Wholesale Trade
423830	Industrial Machinery and Equipment Merchant Wholesalers	Wholesale Trade
42384	Industrial Supplies Merchant Wholesalers	Wholesale Trade
423840	Industrial Supplies Merchant Wholesalers	Wholesale Trade
42385	Service Establishment Equipment and Supplies Merchant Wholesalers	Wholesale Trade

# NAICS CODE LIST

NAICS	NAICS CODE DESCRIPTION	NAICS SHORT DESCRIPTION
423850	Service Establishment Equipment and Supplies Merchant Wholesalers	Wholesale Trade
42386	Transportation Equipment and Supplies except Motor Vehicle Merchant Wholesalers	Wholesale Trade
423860	Transportation Equipment and Supplies except Motor Vehicle Merchant Wholesalers	Wholesale Trade
4239	Miscellaneous Durable Goods Merchant Wholesalers	Wholesale Trade
42391	Sporting and Recreational Goods and Supplies Merchant Wholesalers	Wholesale Trade
423910	Sporting and Recreational Goods and Supplies Merchant Wholesalers	Wholesale Trade
42392	Toy and Hobby Goods and Supplies Merchant Wholesalers	Wholesale Trade
423920	Toy and Hobby Goods and Supplies Merchant Wholesalers	Wholesale Trade
42393	Recyclable Material Merchant Wholesalers	Wholesale Trade
423930	Recyclable Material Merchant Wholesalers	Wholesale Trade
42394	Jewelry Watch Precious Stone and Precious Metal Merchant Wholesalers	Wholesale Trade
423940	Jewelry Watch Precious Stone and Precious Metal Merchant Wholesalers	Wholesale Trade
42399	Other Miscellaneous Durable Goods Merchant Wholesalers	Wholesale Trade
423990	Other Miscellaneous Durable Goods Merchant Wholesalers	Wholesale Trade
424	Merchant Wholesalers Nondurable Goods	Wholesale Trade
4241	Paper and Paper Product Merchant Wholesalers	Wholesale Trade
42411	Printing and Writing Paper Merchant Wholesalers	Wholesale Trade
424110	Printing and Writing Paper Merchant Wholesalers	Wholesale Trade
42412	Stationery and Office Supplies Merchant Wholesalers	Wholesale Trade
424120	Stationery and Office Supplies Merchant Wholesalers	Wholesale Trade
42413	Industrial and Personal Service Paper Merchant Wholesalers	Wholesale Trade
424130	Industrial and Personal Service Paper Merchant Wholesalers	Wholesale Trade
4242	Drugs and Druggists' Sundries Merchant Wholesalers	Wholesale Trade
42421	Drugs and Druggists' Sundries Merchant Wholesalers	Wholesale Trade
424210	Drugs and Druggists' Sundries Merchant Wholesalers	Wholesale Trade
4243	Apparel Piece Goods and Notions Merchant Wholesalers	Wholesale Trade
42431	Piece Goods Notions and Other Dry Goods Merchant Wholesalers	Wholesale Trade
424310	Piece Goods Notions and Other Dry Goods Merchant Wholesalers	Wholesale Trade
42432	Men's and Boys' Clothing and Furnishings Merchant Wholesalers	Wholesale Trade
424320	Men's and Boys' Clothing and Furnishings Merchant Wholesalers	Wholesale Trade
42433	Women's Children's and Infants' Clothing and Accessories Merchant Wholesalers	Wholesale Trade
424330	Women's Children's and Infants' Clothing and Accessories Merchant Wholesalers	Wholesale Trade
42434	Footwear Merchant Wholesalers	Wholesale Trade
424340	Footwear Merchant Wholesalers	Wholesale Trade
42435	Clothing and Clothing Accessories Merchant Wholesalers	Wholesale Trade
424350	Clothing and Clothing Accessories Merchant Wholesalers	Wholesale Trade
4244	Grocery and Related Product Merchant Wholesalers	Wholesale Trade
42441	General Line Grocery Merchant Wholesalers	Wholesale Trade
424410	General Line Grocery Merchant Wholesalers	Wholesale Trade
42442	Packaged Frozen Food Merchant Wholesalers	Wholesale Trade
424420	Packaged Frozen Food Merchant Wholesalers	Wholesale Trade
42443	Dairy Product except Dried or Canned Merchant Wholesalers	Wholesale Trade
424430	Dairy Product except Dried or Canned Merchant Wholesalers	Wholesale Trade
42444	Poultry and Poultry Product Merchant Wholesalers	Wholesale Trade
424440	Poultry and Poultry Product Merchant Wholesalers	Wholesale Trade
42445	Confectionery Merchant Wholesalers	Wholesale Trade
424450	Confectionery Merchant Wholesalers	Wholesale Trade
42446	Fish and Seafood Merchant Wholesalers	Wholesale Trade
424460	Fish and Seafood Merchant Wholesalers	Wholesale Trade
42447	Meat and Meat Product Merchant Wholesalers	Wholesale Trade
424470	Meat and Meat Product Merchant Wholesalers	Wholesale Trade
42448	Fresh Fruit and Vegetable Merchant Wholesalers	Wholesale Trade
424480	Fresh Fruit and Vegetable Merchant Wholesalers	Wholesale Trade
42449	Other Grocery and Related Products Merchant Wholesalers	Wholesale Trade
424490	Other Grocery and Related Products Merchant Wholesalers	Wholesale Trade
4245	Farm Product Raw Material Merchant Wholesalers	Wholesale Trade

# NAICS CODE LIST

NAICS	NAICS CODE DESCRIPTION	NAICS SHORT DESCRIPTION
42451	Grain and Field Bean Merchant Wholesalers	Wholesale Trade
424510	Grain and Field Bean Merchant Wholesalers	Wholesale Trade
42452	Livestock Merchant Wholesalers	Wholesale Trade
424520	Livestock Merchant Wholesalers	Wholesale Trade
42459	Other Farm Product Raw Material Merchant Wholesalers	Wholesale Trade
424590	Other Farm Product Raw Material Merchant Wholesalers	Wholesale Trade
4246	Chemical and Allied Products Merchant Wholesalers	Wholesale Trade
42461	Plastics Materials and Basic Forms and Shapes Merchant Wholesalers	Wholesale Trade
424610	Plastics Materials and Basic Forms and Shapes Merchant Wholesalers	Wholesale Trade
42469	Other Chemical and Allied Products Merchant Wholesalers	Wholesale Trade
424690	Other Chemical and Allied Products Merchant Wholesalers	Wholesale Trade
4247	Petroleum and Petroleum Products Merchant Wholesalers	Wholesale Trade
42471	Petroleum Bulk Stations and Terminals	Wholesale Trade
424710	Petroleum Bulk Stations and Terminals	Wholesale Trade
42472	Petroleum and Petroleum Products Merchant Wholesalers except Bulk Stations and Terminals	Wholesale Trade
424720	Petroleum and Petroleum Products Merchant Wholesalers except Bulk Stations and Terminals	Wholesale Trade
424720	Terminals	Wholesale Trade
4248	Beer Wine and Distilled Alcoholic Beverage Merchant Wholesalers	Wholesale Trade
42481	Beer and Ale Merchant Wholesalers	Wholesale Trade
424810	Beer and Ale Merchant Wholesalers	Wholesale Trade
42482	Wine and Distilled Alcoholic Beverage Merchant Wholesalers	Wholesale Trade
424820	Wine and Distilled Alcoholic Beverage Merchant Wholesalers	Wholesale Trade
4249	Miscellaneous Nondurable Goods Merchant Wholesalers	Wholesale Trade
42491	Farm Supplies Merchant Wholesalers	Wholesale Trade
424910	Farm Supplies Merchant Wholesalers	Wholesale Trade
42492	Book Periodical and Newspaper Merchant Wholesalers	Wholesale Trade
424920	Book Periodical and Newspaper Merchant Wholesalers	Wholesale Trade
42493	Flower Nursery Stock and Florists' Supplies Merchant Wholesalers	Wholesale Trade
424930	Flower Nursery Stock and Florists' Supplies Merchant Wholesalers	Wholesale Trade
42494	Tobacco Product and Electronic Cigarette Merchant Wholesalers	Wholesale Trade
424940	Tobacco Product and Electronic Cigarette Merchant Wholesalers	Wholesale Trade
42495	Paint Varnish and Supplies Merchant Wholesalers	Wholesale Trade
424950	Paint Varnish and Supplies Merchant Wholesalers	Wholesale Trade
42499	Other Miscellaneous Nondurable Goods Merchant Wholesalers	Wholesale Trade
424990	Other Miscellaneous Nondurable Goods Merchant Wholesalers	Wholesale Trade
425	Wholesale Trade Agents and Brokers	Wholesale Trade
4251	Wholesale Trade Agents and Brokers	Wholesale Trade
42511	Business to Business Electronic Markets	Wholesale Trade
425110	Business to Business Electronic Markets	Wholesale Trade
42512	Wholesale Trade Agents and Brokers	Wholesale Trade
425120	Wholesale Trade Agents and Brokers	Wholesale Trade
44	Retail Trade	Retail Trade
441	Motor Vehicle and Parts Dealers	Retail Trade
4411	Automobile Dealers	Retail Trade
44111	New Car Dealers	Retail Trade
441110	New Car Dealers	Retail Trade
44112	Used Car Dealers	Retail Trade
441120	Used Car Dealers	Retail Trade
4412	Other Motor Vehicle Dealers	Retail Trade
44121	Recreational Vehicle Dealers	Retail Trade
441210	Recreational Vehicle Dealers	Retail Trade
44122	Motorcycle Boat and Other Motor Vehicle Dealers	Retail Trade
441222	Boat Dealers	Retail Trade
441227	Motorcycle ATV and All Other Motor Vehicle Dealers	Retail Trade
441228	Motorcycle ATV and All Other Motor Vehicle Dealers	Retail Trade
4413	Automotive Parts Accessories and Tire Retailers	Retail Trade
44131	Automotive Parts and Accessories Stores	Retail Trade
441310	Automotive Parts and Accessories Stores	Retail Trade
44132	Tire Dealers	Retail Trade
441320	Tire Dealers	Retail Trade
44133	Automotive Parts and Accessories Retailers	Retail Trade
441330	Automotive Parts and Accessories Retailers	Retail Trade

# NAICS CODE LIST

NAICS	NAICS CODE DESCRIPTION	NAICS SHORT DESCRIPTION
44134	Tire Dealers	Retail Trade
441340	Tire Dealers	Retail Trade
442	Furniture and Home Furnishings Stores	Retail Trade
4421	Furniture Stores	Retail Trade
44211	Furniture Stores	Retail Trade
442110	Furniture Stores	Retail Trade
4422	Home Furnishings Stores	Retail Trade
44221	Floor Covering Stores	Retail Trade
442210	Floor Covering Stores	Retail Trade
44229	Other Home Furnishings Stores	Retail Trade
442291	Window Treatment Stores	Retail Trade
442299	All Other Home Furnishings Stores	Retail Trade
443	Electronics and Appliance Stores	Retail Trade
4431	Electronics and Appliance Stores	Retail Trade
44314	Electronics and Appliance Stores	Retail Trade
443141	Household Appliance Stores	Retail Trade
443142	Electronics Stores	Retail Trade
444	Building Material and Garden Equipment and Supplies Dealers	Retail Trade
4441	Building Material and Supplies Dealers	Retail Trade
44411	Home Centers	Retail Trade
444110	Home Centers	Retail Trade
44412	Paint and Wallpaper Retailers	Retail Trade
444120	Paint and Wallpaper Retailers	Retail Trade
44413	Hardware Stores	Retail Trade
444130	Hardware Stores	Retail Trade
44414	Hardware Retailers	Retail Trade
444140	Hardware Retailers	Retail Trade
44418	Other Building Material Dealers	Retail Trade
444180	Other Building Material Dealers	Retail Trade
44419	Other Building Material Dealers	Retail Trade
444190	Other Building Material Dealers	Retail Trade
4442	Lawn and Garden Equipment and Supplies Retailers	Retail Trade
44421	Outdoor Power Equipment Stores	Retail Trade
444210	Outdoor Power Equipment Stores	Retail Trade
44422	Nursery Garden Center and Farm Supply Stores	Retail Trade
444220	Nursery Garden Center and Farm Supply Stores	Retail Trade
44423	Outdoor Power Equipment Retailers	Retail Trade
444230	Outdoor Power Equipment Retailers	Retail Trade
44424	Nursery Garden Center and Farm Supply Retailers	Retail Trade
444240	Nursery Garden Center and Farm Supply Retailers	Retail Trade
44-45	Retail Trade	Retail Trade
445	Food and Beverage Retailers	Retail Trade
4451	Grocery and Convenience Retailers	Retail Trade
44511	Supermarkets and Other Grocery Retailers except Convenience Retailers	Retail Trade
445110	Supermarkets and Other Grocery Retailers except Convenience Retailers	Retail Trade
44512	Convenience Stores	Retail Trade
445120	Convenience Stores	Retail Trade
44513	Convenience Retailers and Vending Machine Operators	Retail Trade
445131	Convenience Retailers	Retail Trade
445132	Vending Machine Operators	Retail Trade
4452	Specialty Food Retailers	Retail Trade
44521	Meat Markets	Retail Trade
445210	Meat Markets	Retail Trade
44522	Fish and Seafood Markets	Retail Trade
445220	Fish and Seafood Markets	Retail Trade
44523	Fruit and Vegetable Retailers	Retail Trade
445230	Fruit and Vegetable Retailers	Retail Trade
44524	Meat Retailers	Retail Trade
445240	Meat Retailers	Retail Trade
44525	Fish and Seafood Retailers	Retail Trade
445250	Fish and Seafood Retailers	Retail Trade
44529	Other Specialty Food Retailers	Retail Trade
445291	Baked Goods Retailers	Retail Trade



# NAICS CODE LIST

NAICS	NAICS CODE DESCRIPTION	NAICS SHORT DESCRIPTION
445292	Confectionery and Nut Retailers	Retail Trade
445298	All Other Specialty Food Retailers	Retail Trade
445299	All Other Specialty Food Stores	Retail Trade
4453	Beer Wine and Liquor Retailers	Retail Trade
44531	Beer Wine and Liquor Stores	Retail Trade
445310	Beer Wine and Liquor Stores	Retail Trade
44532	Beer Wine and Liquor Retailers	Retail Trade
445320	Beer Wine and Liquor Retailers	Retail Trade
446	Health and Personal Care Stores	Retail Trade
4461	Health and Personal Care Stores	Retail Trade
44611	Pharmacies and Drug Stores	Retail Trade
446110	Pharmacies and Drug Stores	Retail Trade
44612	Cosmetics Beauty Supplies and Perfume Stores	Retail Trade
446120	Cosmetics Beauty Supplies and Perfume Stores	Retail Trade
44613	Optical Goods Stores	Retail Trade
446130	Optical Goods Stores	Retail Trade
44619	Other Health and Personal Care Stores	Retail Trade
446191	Food Health Supplement Stores	Retail Trade
446199	All Other Health and Personal Care Stores	Retail Trade
447	Gasoline Stations	Retail Trade
4471	Gasoline Stations	Retail Trade
44711	Gasoline Stations with Convenience Stores	Retail Trade
447110	Gasoline Stations with Convenience Stores	Retail Trade
44719	Other Gasoline Stations	Retail Trade
447190	Other Gasoline Stations	Retail Trade
448	Clothing and Clothing Accessories Stores	Retail Trade
4481	Clothing Stores	Retail Trade
44811	Men's Clothing Stores	Retail Trade
448110	Men's Clothing Stores	Retail Trade
44812	Women's Clothing Stores	Retail Trade
448120	Women's Clothing Stores	Retail Trade
44813	Children's and Infants' Clothing Stores	Retail Trade
448130	Children's and Infants' Clothing Stores	Retail Trade
44814	Family Clothing Stores	Retail Trade
448140	Family Clothing Stores	Retail Trade
44815	Clothing Accessories Stores	Retail Trade
448150	Clothing Accessories Stores	Retail Trade
44819	Other Clothing Stores	Retail Trade
448190	Other Clothing Stores	Retail Trade
4482	Shoe Stores	Retail Trade
44821	Shoe Stores	Retail Trade
448210	Shoe Stores	Retail Trade
4483	Jewelry Luggage and Leather Goods Stores	Retail Trade
44831	Jewelry Stores	Retail Trade
448310	Jewelry Stores	Retail Trade
44832	Luggage and Leather Goods Stores	Retail Trade
448320	Luggage and Leather Goods Stores	Retail Trade
449	Furniture Home Furnishings Electronics and Appliance Retailers	Retail Trade
4491	Furniture and Home Furnishings Retailers	Retail Trade
44911	Furniture Retailers	Retail Trade
449110	Furniture Retailers	Retail Trade
44912	Home Furnishings Retailers	Retail Trade
449121	Floor Covering Retailers	Retail Trade
449122	Window Treatment Retailers	Retail Trade
449129	All Other Home Furnishings Retailers	Retail Trade
4492	Electronics and Appliance Retailers	Retail Trade
44921	Electronics and Appliance Retailers	Retail Trade
449210	Electronics and Appliance Retailers	Retail Trade
45	Retail Trade	Retail Trade
451	Sporting Goods Hobby Musical Instrument and Book Stores	Retail Trade
4511	Sporting Goods Hobby and Musical Instrument Stores	Retail Trade
45111	Sporting Goods Stores	Retail Trade
451110	Sporting Goods Stores	Retail Trade
45112	Hobby Toy and Game Stores	Retail Trade
451120	Hobby Toy and Game Stores	Retail Trade



# NAICS CODE LIST

NAICS	NAICS CODE DESCRIPTION	NAICS SHORT DESCRIPTION
45113	Sewing Needlework and Piece Goods Stores	Retail Trade
451130	Sewing Needlework and Piece Goods Stores	Retail Trade
45114	Musical Instrument and Supplies Stores	Retail Trade
451140	Musical Instrument and Supplies Stores	Retail Trade
4512	Book Stores and News Dealers	Retail Trade
45121	Book Stores and News Dealers	Retail Trade
451211	Book Stores	Retail Trade
451212	News Dealers and Newsstands	Retail Trade
452	General Merchandise Stores	Retail Trade
4521	Department Stores	Retail Trade
45211	Department Stores	Retail Trade
452111	Department Stores except Discount Department Stores	Retail Trade
452112	Discount Department Stores	Retail Trade
4522	Department Stores	Retail Trade
45221	Department Stores	Retail Trade
452210	Department Stores	Retail Trade
4523	General Merchandise Stores including Warehouse Clubs and Supercenters	Retail Trade
45231	General Merchandise Stores including Warehouse Clubs and Supercenters	Retail Trade
452311	Warehouse Clubs and Supercenters	Retail Trade
452319	All Other General Merchandise Stores	Retail Trade
4529	Other General Merchandise Stores	Retail Trade
45291	Warehouse Clubs and Supercenters	Retail Trade
452910	Warehouse Clubs and Supercenters	Retail Trade
45299	All Other General Merchandise Stores	Retail Trade
452990	All Other General Merchandise Stores	Retail Trade
453	Miscellaneous Store Retailers	Retail Trade
4531	Florists	Retail Trade
45311	Florists	Retail Trade
453110	Florists	Retail Trade
4532	Office Supplies Stationery and Gift Stores	Retail Trade
45321	Office Supplies and Stationery Stores	Retail Trade
453210	Office Supplies and Stationery Stores	Retail Trade
45322	Gift Novelty and Souvenir Stores	Retail Trade
453220	Gift Novelty and Souvenir Stores	Retail Trade
4533	Used Merchandise Stores	Retail Trade
45331	Used Merchandise Stores	Retail Trade
453310	Used Merchandise Stores	Retail Trade
4539	Other Miscellaneous Store Retailers	Retail Trade
45391	Pet and Pet Supplies Stores	Retail Trade
453910	Pet and Pet Supplies Stores	Retail Trade
45392	Art Dealers	Retail Trade
453920	Art Dealers	Retail Trade
45393	Manufactured Mobile Home Dealers	Retail Trade
453930	Manufactured Mobile Home Dealers	Retail Trade
45399	All Other Miscellaneous Store Retailers	Retail Trade
453991	Tobacco Stores	Retail Trade
453998	All Other Miscellaneous Store Retailers except Tobacco Stores	Retail Trade
454	Nonstore Retailers	Retail Trade
4541	Electronic Shopping and Mail-Order Houses	Retail Trade
45411	Electronic Shopping and Mail-Order Houses	Retail Trade
454110	Electronic Shopping and Mail-Order Houses	Retail Trade
454111	Electronic Shopping	Retail Trade
454112	Electronic Auctions	Retail Trade
454113	Mail-Order Houses	Retail Trade
4542	Vending Machine Operators	Retail Trade
45421	Vending Machine Operators	Retail Trade
454210	Vending Machine Operators	Retail Trade
4543	Direct Selling Establishments	Retail Trade
45431	Fuel Dealers	Retail Trade
454310	Fuel Dealers	Retail Trade
45439	Other Direct Selling Establishments	Retail Trade
454390	Other Direct Selling Establishments	Retail Trade
455	General Merchandise Retailers	Retail Trade

# NAICS CODE LIST

NAICS	NAICS CODE DESCRIPTION	NAICS SHORT DESCRIPTION
4551	Department Stores	Retail Trade
45511	Department Stores	Retail Trade
455110	Department Stores	Retail Trade
4552	Warehouse Clubs Supercenters and Other General Merchandise Retailers	Retail Trade
45521	Warehouse Clubs Supercenters and Other General Merchandise Retailers	Retail Trade
455211	Warehouse Clubs and Supercenters	Retail Trade
455219	All Other General Merchandise Retailers	Retail Trade
456	Health and Personal Care Retailers	Retail Trade
4561	Health and Personal Care Retailers	Retail Trade
45611	Pharmacies and Drug Retailers	Retail Trade
456110	Pharmacies and Drug Retailers	Retail Trade
45612	Cosmetics Beauty Supplies and Perfume Retailers	Retail Trade
456120	Cosmetics Beauty Supplies and Perfume Retailers	Retail Trade
45613	Optical Goods Retailers	Retail Trade
456130	Optical Goods Retailers	Retail Trade
45619	Other Health and Personal Care Retailers	Retail Trade
456191	Food Health Supplement Retailers	Retail Trade
456199	All Other Health and Personal Care Retailers	Retail Trade
457	Gasoline Stations and Fuel Dealers	Retail Trade
4571	Gasoline Stations	Retail Trade
45711	Gasoline Stations with Convenience Stores	Retail Trade
457110	Gasoline Stations with Convenience Stores	Retail Trade
45712	Other Gasoline Stations	Retail Trade
457120	Other Gasoline Stations	Retail Trade
4572	Fuel Dealers	Retail Trade
45721	Fuel Dealers	Retail Trade
457210	Fuel Dealers	Retail Trade
458	Clothing Clothing Accessories Shoe and Jewelry Retailers	Retail Trade
4581	Clothing and Clothing Accessories Retailers	Retail Trade
45811	Clothing and Clothing Accessories Retailers	Retail Trade
458110	Clothing and Clothing Accessories Retailers	Retail Trade
4582	Shoe Retailers	Retail Trade
45821	Shoe Retailers	Retail Trade
458210	Shoe Retailers	Retail Trade
4583	Jewelry Luggage and Leather Goods Retailers	Retail Trade
45831	Jewelry Retailers	Retail Trade
458310	Jewelry Retailers	Retail Trade
45832	Luggage and Leather Goods Retailers	Retail Trade
458320	Luggage and Leather Goods Retailers	Retail Trade
459	Sporting Goods Hobby Musical Instrument Book and Miscellaneous Retailers	Retail Trade
4591	Sporting Goods Hobby and Musical Instrument Retailers	Retail Trade
45911	Sporting Goods Retailers	Retail Trade
459110	Sporting Goods Retailers	Retail Trade
45912	Hobby Toy and Game Retailers	Retail Trade
459120	Hobby Toy and Game Retailers	Retail Trade
45913	Sewing Needlework and Piece Goods Retailers	Retail Trade
459130	Sewing Needlework and Piece Goods Retailers	Retail Trade
45914	Musical Instrument and Supplies Retailers	Retail Trade
459140	Musical Instrument and Supplies Retailers	Retail Trade
4592	Book Retailers and News Dealers	Retail Trade
45921	Book Retailers and News Dealers	Retail Trade
459210	Book Retailers and News Dealers	Retail Trade
4593	Florists	Retail Trade
45931	Florists	Retail Trade
459310	Florists	Retail Trade
4594	Office Supplies Stationery and Gift Retailers	Retail Trade
45941	Office Supplies and Stationery Retailers	Retail Trade
459410	Office Supplies and Stationery Retailers	Retail Trade
45942	Gift Novelty and Souvenir Retailers	Retail Trade
459420	Gift Novelty and Souvenir Retailers	Retail Trade
4595	Used Merchandise Retailers	Retail Trade
45951	Used Merchandise Retailers	Retail Trade

# NAICS CODE LIST

NAICS	NAICS CODE DESCRIPTION	NAICS SHORT DESCRIPTION
459510	Used Merchandise Retailers	Retail Trade
4599	Other Miscellaneous Retailers	Retail Trade
45991	Pet and Pet Supplies Retailers	Retail Trade
459910	Pet and Pet Supplies Retailers	Retail Trade
45992	Art Dealers	Retail Trade
459920	Art Dealers	Retail Trade
45993	Manufactured Mobile Home Dealers	Retail Trade
459930	Manufactured Mobile Home Dealers	Retail Trade
45999	All Other Miscellaneous Retailers	Retail Trade
459991	Tobacco Electronic Cigarette and Other Smoking Supplies Retailers	Retail Trade
459999	All Other Miscellaneous Retailers	Retail Trade
48	Transportation and Warehousing	Transportation
481	Air Transportation	Transportation
4811	Scheduled Air Transportation	Transportation
48111	Scheduled Air Transportation	Transportation
481111	Scheduled Passenger Air Transportation	Transportation
481112	Scheduled Freight Air Transportation	Transportation
4812	Nonscheduled Air Transportation	Transportation
48121	Nonscheduled Air Transportation	Transportation
481211	Nonscheduled Chartered Passenger Air Transportation	Transportation
481212	Nonscheduled Chartered Freight Air Transportation	Transportation
481219	Other Nonscheduled Air Transportation	Transportation
482	Rail Transportation	Transportation
4821	Rail Transportation	Transportation
48211	Rail Transportation	Transportation
482111	Line-Haul Railroads	Transportation
482112	Short Line Railroads	Transportation
483	Water Transportation	Transportation
4831	Deep Sea Coastal and Great Lakes Water Transportation	Transportation
48311	Deep Sea Coastal and Great Lakes Water Transportation	Transportation
483111	Deep Sea Freight Transportation	Transportation
483112	Deep Sea Passenger Transportation	Transportation
483113	Coastal and Great Lakes Freight Transportation	Transportation
483114	Coastal and Great Lakes Passenger Transportation	Transportation
4832	Inland Water Transportation	Transportation
48321	Inland Water Transportation	Transportation
483211	Inland Water Freight Transportation	Transportation
483212	Inland Water Passenger Transportation	Transportation
484	Truck Transportation	Transportation
4841	General Freight Trucking	Transportation
48411	General Freight Trucking Local	Transportation
484110	General Freight Trucking Local	Transportation
48412	General Freight Trucking Long-Distance	Transportation
484121	General Freight Trucking Long-Distance Truckload	Transportation
484122	General Freight Trucking Long-Distance Less Than Truckload	Transportation
4842	Specialized Freight Trucking	Transportation
48421	Used Household and Office Goods Moving	Transportation
484210	Used Household and Office Goods Moving	Transportation
48422	Specialized Freight except Used Goods Trucking Local	Transportation
484220	Specialized Freight except Used Goods Trucking Local	Transportation
48423	Specialized Freight except Used Goods Trucking Long-Distance	Transportation
484230	Specialized Freight except Used Goods Trucking Long-Distance	Transportation
485	Transit and Ground Passenger Transportation	Transportation
4851	Urban Transit Systems	Transportation
48511	Urban Transit Systems	Transportation
485111	Mixed Mode Transit Systems	Transportation
485112	Commuter Rail Systems	Transportation
485113	Bus and Other Motor Vehicle Transit Systems	Transportation
485119	Other Urban Transit Systems	Transportation
4852	Interurban and Rural Bus Transportation	Transportation
48521	Interurban and Rural Bus Transportation	Transportation
485210	Interurban and Rural Bus Transportation	Transportation
4853	Taxi and Limousine Service	Transportation
48531	Taxi and Ridesharing Services	Transportation
485310	Taxi and Ridesharing Services	Transportation

# NAICS CODE LIST

NAICS	NAICS CODE DESCRIPTION	NAICS SHORT DESCRIPTION
48532	Limousine Service	Transportation
485320	Limousine Service	Transportation
4854	School and Employee Bus Transportation	Transportation
48541	School and Employee Bus Transportation	Transportation
485410	School and Employee Bus Transportation	Transportation
4855	Charter Bus Industry	Transportation
48551	Charter Bus Industry	Transportation
485510	Charter Bus Industry	Transportation
4859	Other Transit and Ground Passenger Transportation	Transportation
48599	Other Transit and Ground Passenger Transportation	Transportation
485991	Special Needs Transportation	Transportation
485999	All Other Transit and Ground Passenger Transportation	Transportation
486	Pipeline Transportation	Transportation
4861	Pipeline Transportation of Crude Oil	Transportation
48611	Pipeline Transportation of Crude Oil	Transportation
486110	Pipeline Transportation of Crude Oil	Transportation
4862	Pipeline Transportation of Natural Gas	Transportation
48621	Pipeline Transportation of Natural Gas	Transportation
486210	Pipeline Transportation of Natural Gas	Transportation
4869	Other Pipeline Transportation	Transportation
48691	Pipeline Transportation of Refined Petroleum Products	Transportation
486910	Pipeline Transportation of Refined Petroleum Products	Transportation
48699	All Other Pipeline Transportation	Transportation
486990	All Other Pipeline Transportation	Transportation
487	Scenic and Sightseeing Transportation	Transportation
4871	Scenic and Sightseeing Transportation Land	Transportation
48711	Scenic and Sightseeing Transportation Land	Transportation
487110	Scenic and Sightseeing Transportation Land	Transportation
4872	Scenic and Sightseeing Transportation Water	Transportation
48721	Scenic and Sightseeing Transportation Water	Transportation
487210	Scenic and Sightseeing Transportation Water	Transportation
4879	Scenic and Sightseeing Transportation Other	Transportation
48799	Scenic and Sightseeing Transportation Other	Transportation
487990	Scenic and Sightseeing Transportation Other	Transportation
488	Support Activities for Transportation	Transportation
4881	Support Activities for Air Transportation	Transportation
48811	Airport Operations	Transportation
488111	Air Traffic Control	Transportation
488119	Other Airport Operations	Transportation
48819	Other Support Activities for Air Transportation	Transportation
488190	Other Support Activities for Air Transportation	Transportation
4882	Support Activities for Rail Transportation	Transportation
48821	Support Activities for Rail Transportation	Transportation
488210	Support Activities for Rail Transportation	Transportation
4883	Support Activities for Water Transportation	Transportation
48831	Port and Harbor Operations	Transportation
488310	Port and Harbor Operations	Transportation
48832	Marine Cargo Handling	Transportation
488320	Marine Cargo Handling	Transportation
48833	Navigational Services to Shipping	Transportation
488330	Navigational Services to Shipping	Transportation
48839	Other Support Activities for Water Transportation	Transportation
488390	Other Support Activities for Water Transportation	Transportation
4884	Support Activities for Road Transportation	Transportation
48841	Motor Vehicle Towing	Transportation
488410	Motor Vehicle Towing	Transportation
48849	Other Support Activities for Road Transportation	Transportation
488490	Other Support Activities for Road Transportation	Transportation
4885	Freight Transportation Arrangement	Transportation
48851	Freight Transportation Arrangement	Transportation
488510	Freight Transportation Arrangement	Transportation
4889	Other Support Activities for Transportation	Transportation
48899	Other Support Activities for Transportation	Transportation
488991	Packing and Crating	Transportation
488999	All Other Support Activities for Transportation	Transportation

# NAICS CODE LIST

NAICS	NAICS CODE DESCRIPTION	NAICS SHORT DESCRIPTION
49	Transportation and Warehousing	Transportation
491	Postal Service	Transportation
4911	Postal Service	Transportation
49111	Postal Service	Transportation
491110	Postal Service	Transportation
492	Couriers and Messengers	Transportation
4921	Couriers and Express Delivery Services	Transportation
49211	Couriers and Express Delivery Services	Transportation
492110	Couriers and Express Delivery Services	Transportation
4922	Local Messengers and Local Delivery	Transportation
49221	Local Messengers and Local Delivery	Transportation
492210	Local Messengers and Local Delivery	Transportation
493	Warehousing and Storage	Transportation
4931	Warehousing and Storage	Transportation
49311	General Warehousing and Storage	Transportation
493110	General Warehousing and Storage	Transportation
49312	Refrigerated Warehousing and Storage	Transportation
493120	Refrigerated Warehousing and Storage	Transportation
49313	Farm Product Warehousing and Storage	Transportation
493130	Farm Product Warehousing and Storage	Transportation
49319	Other Warehousing and Storage	Transportation
493190	Other Warehousing and Storage	Transportation
51	Information	Information
511	Publishing Industries except Internet	Information
5111	Newspaper Periodical Book and Directory Publishers	Information
51111	Newspaper Publishers	Information
511110	Newspaper Publishers	Information
51112	Periodical Publishers	Information
511120	Periodical Publishers	Information
51113	Book Publishers	Information
511130	Book Publishers	Information
51114	Directory and Mailing List Publishers	Information
511140	Directory and Mailing List Publishers	Information
51119	Other Publishers	Information
511191	Greeting Card Publishers	Information
511199	All Other Publishers	Information
5112	Software Publishers	Information
51121	Software Publishers	Information
511210	Software Publishers	Information
512	Motion Picture and Sound Recording Industries	Information
5121	Motion Picture and Video Industries	Information
51211	Motion Picture and Video Production	Information
512110	Motion Picture and Video Production	Information
51212	Motion Picture and Video Distribution	Information
512120	Motion Picture and Video Distribution	Information
51213	Motion Picture and Video Exhibition	Information
512131	Motion Picture Theaters except Drive-Ins	Information
512132	Drive-In Motion Picture Theaters	Information
51219	Postproduction Services and Other Motion Picture and Video Industries	Information
512191	Teleproduction and Other Postproduction Services	Information
512199	Other Motion Picture and Video Industries	Information
5122	Sound Recording Industries	Information
51221	Record Production	Information
512210	Record Production	Information
51222	Integrated Record Production/Distribution	Information
512220	Integrated Record Production/Distribution	Information
51223	Music Publishers	Information
512230	Music Publishers	Information
51224	Sound Recording Studios	Information
512240	Sound Recording Studios	Information
51225	Record Production and Distribution	Information
512250	Record Production and Distribution	Information
51229	Other Sound Recording Industries	Information
512290	Other Sound Recording Industries	Information

# NAICS CODE LIST

NAICS	NAICS CODE DESCRIPTION	NAICS SHORT DESCRIPTION
513	Publishing Industries	Information
5131	Newspaper Periodical Book and Directory Publishers	Information
51311	Newspaper Publishers	Information
513110	Newspaper Publishers	Information
51312	Periodical Publishers	Information
513120	Periodical Publishers	Information
51313	Book Publishers	Information
513130	Book Publishers	Information
51314	Directory and Mailing List Publishers	Information
513140	Directory and Mailing List Publishers	Information
51319	Other Publishers	Information
513191	Greeting Card Publishers	Information
513199	All Other Publishers	Information
5132	Software Publishers	Information
51321	Software Publishers	Information
513210	Software Publishers	Information
515	Broadcasting except Internet	Information
5151	Radio and Television Broadcasting	Information
51511	Radio Broadcasting	Information
515111	Radio Networks	Information
515112	Radio Stations	Information
51512	Television Broadcasting	Information
515120	Television Broadcasting	Information
5152	Cable and Other Subscription Programming	Information
51521	Cable and Other Subscription Programming	Information
515210	Cable and Other Subscription Programming	Information
516	Broadcasting and Content Providers	Information
5161	Radio and Television Broadcasting Stations	Information
51611	Radio Broadcasting Stations	Information
516110	Radio Broadcasting Stations	Information
51612	Television Broadcasting Stations	Information
516120	Television Broadcasting Stations	Information
5162	Media Streaming Distribution Services Social Networks and Other Media Networks and Content Providers	Information
51621	Media Streaming Distribution Services Social Networks and Other Media Networks and Content Providers	Information
516210	Media Streaming Distribution Services Social Networks and Other Media Networks and Content Providers	Information
517	Telecommunications	Information
5171	Wired and Wireless Telecommunications except Satellite	Information
51711	Wired and Wireless Telecommunications Carriers except Satellite	Information
517110	Wired Telecommunications Carriers	Information
517111	Wired Telecommunications Carriers	Information
517112	Wireless Telecommunications Carriers except Satellite	Information
51712	Telecommunications Resellers and Agents for Wireless Telecommunication Services	Information
517121	Telecommunications Resellers	Information
517122	Agents for Wireless Telecommunications Services	Information
5172	Wireless Telecommunications Carriers except Satellite	Information
51721	Wireless Telecommunications Carriers except Satellite	Information
517210	Wireless Telecommunications Carriers except Satellite	Information
5173	Wired and Wireless Telecommunications Carriers	Information
51731	Wired and Wireless Telecommunications Carriers	Information
517311	Wired Telecommunications Carriers	Information
517312	Wireless Telecommunications Carriers except Satellite	Information
5174	Satellite Telecommunications	Information
51741	Satellite Telecommunications	Information
517410	Satellite Telecommunications	Information
5178	All Other Telecommunications	Information
51781	All Other Telecommunications	Information
517810	All Other Telecommunications	Information
5179	Other Telecommunications	Information
51791	Other Telecommunications	Information
517911	Telecommunications Resellers	Information
517919	All Other Telecommunications	Information

# NAICS CODE LIST

NAICS	NAICS CODE DESCRIPTION	NAICS SHORT DESCRIPTION
518	Computing Infrastructure Providers Data Processing Web Hosting and Related Services	Information
5182	Computing Infrastructure Providers Data Processing Web Hosting and Related Services	Information
51821	Computing Infrastructure Providers Data Processing Web Hosting and Related Services	Information
518210	Computing Infrastructure Providers Data Processing Web Hosting and Related Services	Information
519	Web Search Portals Libraries Archives and Other Information Services	Information
5191	Other Information Services	Information
51911	News Syndicates	Information
519110	News Syndicates	Information
51912	Libraries and Archives	Information
519120	Libraries and Archives	Information
51913	Internet Publishing and Broadcasting and Web Search Portals	Information
519130	Internet Publishing and Broadcasting and Web Search Portals	Information
51919	All Other Information Services	Information
519190	All Other Information Services	Information
5192	Web Search Portals Libraries Archives and Other Information Services	Information
51921	Libraries and Archives	Information
519210	Libraries and Archives	Information
51929	Web Search Portals and All Other Information Services	Information
519290	Web Search Portals and All Other Information Services	Information
52	Finance and Insurance	Finance and Insurance
521	Monetary Authorities-Central Bank	Finance and Insurance
5211	Monetary Authorities-Central Bank	Finance and Insurance
52111	Monetary Authorities-Central Bank	Finance and Insurance
521110	Monetary Authorities-Central Bank	Finance and Insurance
522	Credit Intermediation and Related Activities	Finance and Insurance
5221	Depository Credit Intermediation	Finance and Insurance
52211	Commercial Banking	Finance and Insurance
522110	Commercial Banking	Finance and Insurance
52212	Savings Institutions	Finance and Insurance
522120	Savings Institutions	Finance and Insurance
52213	Credit Unions	Finance and Insurance
522130	Credit Unions	Finance and Insurance
52218	Savings Institutions and Other Depository Credit Intermediation	Finance and Insurance
522180	Savings Institutions and Other Depository Credit Intermediation	Finance and Insurance
52219	Other Depository Credit Intermediation	Finance and Insurance
522190	Other Depository Credit Intermediation	Finance and Insurance
5222	Nondepository Credit Intermediation	Finance and Insurance
52221	Credit Card Issuing	Finance and Insurance
522210	Credit Card Issuing	Finance and Insurance
52222	Sales Financing	Finance and Insurance
522220	Sales Financing	Finance and Insurance
52229	Other Nondepository Credit Intermediation	Finance and Insurance
522291	Consumer Lending	Finance and Insurance
522292	Real Estate Credit	Finance and Insurance
522293	International Trade Financing	Finance and Insurance
522294	Secondary Market Financing	Finance and Insurance
522298	All Other Nondepository Credit Intermediation	Finance and Insurance
522299	International Secondary Market and All Other Nondepository Credit Intermediation	Finance and Insurance
5223	Activities Related to Credit Intermediation	Finance and Insurance
52231	Mortgage and Nonmortgage Loan Brokers	Finance and Insurance
522310	Mortgage and Nonmortgage Loan Brokers	Finance and Insurance
52232	Financial Transactions Processing Reserve and Clearinghouse Activities	Finance and Insurance
522320	Financial Transactions Processing Reserve and Clearinghouse Activities	Finance and Insurance
52239	Other Activities Related to Credit Intermediation	Finance and Insurance
522390	Other Activities Related to Credit Intermediation	Finance and Insurance

# NAICS CODE LIST

NAICS	NAICS CODE DESCRIPTION	NAICS SHORT DESCRIPTION
	Securities Commodity Contracts and Other Financial Investments and Related Activities	Finance and Insurance
523	Activities	Finance and Insurance
5231	Securities and Commodity Contracts Intermediation and Brokerage	Finance and Insurance
52311	Investment Banking and Securities Dealing	Finance and Insurance
523110	Investment Banking and Securities Dealing	Finance and Insurance
52312	Securities Brokerage	Finance and Insurance
523120	Securities Brokerage	Finance and Insurance
52313	Commodity Contracts Dealing	Finance and Insurance
523130	Commodity Contracts Dealing	Finance and Insurance
52314	Commodity Contracts Brokerage	Finance and Insurance
523140	Commodity Contracts Brokerage	Finance and Insurance
52315	Investment Banking and Securities Intermediation	Finance and Insurance
523150	Investment Banking and Securities Intermediation	Finance and Insurance
52316	Commodity Contracts Intermediation	Finance and Insurance
523160	Commodity Contracts Intermediation	Finance and Insurance
5232	Securities and Commodity Exchanges	Finance and Insurance
52321	Securities and Commodity Exchanges	Finance and Insurance
523210	Securities and Commodity Exchanges	Finance and Insurance
5239	Other Financial Investment Activities	Finance and Insurance
52391	Miscellaneous Intermediation	Finance and Insurance
523910	Miscellaneous Intermediation	Finance and Insurance
52392	Portfolio Management	Finance and Insurance
523920	Portfolio Management	Finance and Insurance
52393	Investment Advice	Finance and Insurance
523930	Investment Advice	Finance and Insurance
52394	Portfolio Management and Investment Advice	Finance and Insurance
523940	Portfolio Management and Investment Advice	Finance and Insurance
52399	All Other Financial Investment Activities	Finance and Insurance
523991	Trust Fiduciary and Custody Activities	Finance and Insurance
523999	Miscellaneous Financial Investment Activities	Finance and Insurance
524	Insurance Carriers and Related Activities	Finance and Insurance
5241	Insurance Carriers	Finance and Insurance
52411	Direct Life Health and Medical Insurance Carriers	Finance and Insurance
524113	Direct Life Insurance Carriers	Finance and Insurance
524114	Direct Health and Medical Insurance Carriers	Finance and Insurance
52412	Direct Insurance except Life Health and Medical Carriers	Finance and Insurance
524126	Direct Property and Casualty Insurance Carriers	Finance and Insurance
524127	Direct Title Insurance Carriers	Finance and Insurance
524128	Other Direct Insurance except Life Health and Medical Carriers	Finance and Insurance
52413	Reinsurance Carriers	Finance and Insurance
524130	Reinsurance Carriers	Finance and Insurance
5242	Agencies Brokerages and Other Insurance Related Activities	Finance and Insurance
52421	Insurance Agencies and Brokerages	Finance and Insurance
524210	Insurance Agencies and Brokerages	Finance and Insurance
52429	Other Insurance Related Activities	Finance and Insurance
524291	Claims Adjusting	Finance and Insurance
	Pharmacy Benefit Management and Other Third Party Administration of Insurance and Pension Funds	Finance and Insurance
524292	Pension Funds	Finance and Insurance
524298	All Other Insurance Related Activities	Finance and Insurance
525	Funds Trusts and Other Financial Vehicles	Finance and Insurance
5251	Insurance and Employee Benefit Funds	Finance and Insurance
52511	Pension Funds	Finance and Insurance
525110	Pension Funds	Finance and Insurance
52512	Health and Welfare Funds	Finance and Insurance
525120	Health and Welfare Funds	Finance and Insurance
52519	Other Insurance Funds	Finance and Insurance
525190	Other Insurance Funds	Finance and Insurance
5259	Other Investment Pools and Funds	Finance and Insurance
52591	Open-End Investment Funds	Finance and Insurance
525910	Open-End Investment Funds	Finance and Insurance
52592	Trusts Estates and Agency Accounts	Finance and Insurance
525920	Trusts Estates and Agency Accounts	Finance and Insurance
52599	Other Financial Vehicles	Finance and Insurance
525990	Other Financial Vehicles	Finance and Insurance
53	Real Estate and Rental and Leasing	Real Estate



# NAICS CODE LIST

NAICS	NAICS CODE DESCRIPTION	NAICS SHORT DESCRIPTION
531	Real Estate	Real Estate
5311	Lessors of Real Estate	Real Estate
53111	Lessors of Residential Buildings and Dwellings	Real Estate
531110	Lessors of Residential Buildings and Dwellings	Real Estate
53112	Lessors of Nonresidential Buildings except Miniwarehouses	Real Estate
531120	Lessors of Nonresidential Buildings except Miniwarehouses	Real Estate
53113	Lessors of Miniwarehouses and Self-Storage Units	Real Estate
531130	Lessors of Miniwarehouses and Self-Storage Units	Real Estate
53119	Lessors of Other Real Estate Property	Real Estate
531190	Lessors of Other Real Estate Property	Real Estate
5312	Offices of Real Estate Agents and Brokers	Real Estate
53121	Offices of Real Estate Agents and Brokers	Real Estate
531210	Offices of Real Estate Agents and Brokers	Real Estate
5313	Activities Related to Real Estate	Real Estate
53131	Real Estate Property Managers	Real Estate
531311	Residential Property Managers	Real Estate
531312	Nonresidential Property Managers	Real Estate
53132	Offices of Real Estate Appraisers	Real Estate
531320	Offices of Real Estate Appraisers	Real Estate
53139	Other Activities Related to Real Estate	Real Estate
531390	Other Activities Related to Real Estate	Real Estate
532	Rental and Leasing Services	Real Estate
5321	Automotive Equipment Rental and Leasing	Real Estate
53211	Passenger Car Rental and Leasing	Real Estate
532111	Passenger Car Rental	Real Estate
532112	Passenger Car Leasing	Real Estate
53212	Truck Utility Trailer and RV Recreational Vehicle Rental and Leasing	Real Estate
532120	Truck Utility Trailer and RV Recreational Vehicle Rental and Leasing	Real Estate
5322	Consumer Goods Rental	Real Estate
53221	Consumer Electronics and Appliances Rental	Real Estate
532210	Consumer Electronics and Appliances Rental	Real Estate
53222	Formal Wear and Costume Rental	Real Estate
532220	Formal Wear and Costume Rental	Real Estate
53223	Video Tape and Disc Rental	Real Estate
532230	Video Tape and Disc Rental	Real Estate
53228	Other Consumer Goods Rental	Real Estate
532281	Formal Wear and Costume Rental	Real Estate
532282	Video Tape and Disc Rental	Real Estate
532283	Home Health Equipment Rental	Real Estate
532284	Recreational Goods Rental	Real Estate
532289	All Other Consumer Goods Rental	Real Estate
53229	Other Consumer Goods Rental	Real Estate
532291	Home Health Equipment Rental	Real Estate
532292	Recreational Goods Rental	Real Estate
532299	All Other Consumer Goods Rental	Real Estate
5323	General Rental Centers	Real Estate
53231	General Rental Centers	Real Estate
532310	General Rental Centers	Real Estate
5324	Commercial and Industrial Machinery and Equipment Rental and Leasing	Real Estate
53241	Construction Transportation Mining and Forestry Machinery and Equipment Rental and Leasing	Real Estate
532411	Commercial Air Rail and Water Transportation Equipment Rental and Leasing	Real Estate
532412	Construction Mining and Forestry Machinery and Equipment Rental and Leasing	Real Estate
53242	Office Machinery and Equipment Rental and Leasing	Real Estate
532420	Office Machinery and Equipment Rental and Leasing	Real Estate
53249	Other Commercial and Industrial Machinery and Equipment Rental and Leasing	Real Estate
532490	Other Commercial and Industrial Machinery and Equipment Rental and Leasing	Real Estate
533	Lessors of Nonfinancial Intangible Assets except Copyrighted Works	Real Estate
5331	Lessors of Nonfinancial Intangible Assets except Copyrighted Works	Real Estate
53311	Lessors of Nonfinancial Intangible Assets except Copyrighted Works	Real Estate

# NAICS CODE LIST

NAICS	NAICS CODE DESCRIPTION	NAICS SHORT DESCRIPTION
533110	Lessors of Nonfinancial Intangible Assets except Copyrighted Works	Real Estate
54	Professional Scientific and Technical Services	Technical Services
541	Professional Scientific and Technical Services	Technical Services
5411	Legal Services	Technical Services
54111	Offices of Lawyers	Technical Services
541110	Offices of Lawyers	Technical Services
54112	Offices of Notaries	Technical Services
541120	Offices of Notaries	Technical Services
54119	Other Legal Services	Technical Services
541191	Title Abstract and Settlement Offices	Technical Services
541199	All Other Legal Services	Technical Services
5412	Accounting Tax Preparation Bookkeeping and Payroll Services	Technical Services
54121	Accounting Tax Preparation Bookkeeping and Payroll Services	Technical Services
541211	Offices of Certified Public Accountants	Technical Services
541213	Tax Preparation Services	Technical Services
541214	Payroll Services	Technical Services
541219	Other Accounting Services	Technical Services
5413	Architectural Engineering and Related Services	Technical Services
54131	Architectural Services	Technical Services
541310	Architectural Services	Technical Services
54132	Landscape Architectural Services	Technical Services
541320	Landscape Architectural Services	Technical Services
54133	Engineering Services	Technical Services
541330	Engineering Services	Technical Services
54134	Drafting Services	Technical Services
541340	Drafting Services	Technical Services
54135	Building Inspection Services	Technical Services
541350	Building Inspection Services	Technical Services
54136	Geophysical Surveying and Mapping Services	Technical Services
541360	Geophysical Surveying and Mapping Services	Technical Services
54137	Surveying and Mapping except Geophysical Services	Technical Services
541370	Surveying and Mapping except Geophysical Services	Technical Services
54138	Testing Laboratories and Services	Technical Services
541380	Testing Laboratories and Services	Technical Services
5414	Specialized Design Services	Technical Services
54141	Interior Design Services	Technical Services
541410	Interior Design Services	Technical Services
54142	Industrial Design Services	Technical Services
541420	Industrial Design Services	Technical Services
54143	Graphic Design Services	Technical Services
541430	Graphic Design Services	Technical Services
54149	Other Specialized Design Services	Technical Services
541490	Other Specialized Design Services	Technical Services
5415	Computer Systems Design and Related Services	Technical Services
54151	Computer Systems Design and Related Services	Technical Services
541511	Custom Computer Programming Services	Technical Services
541512	Computer Systems Design Services	Technical Services
541513	Computer Facilities Management Services	Technical Services
541519	Other Computer Related Services	Technical Services
5416	Management Scientific and Technical Consulting Services	Technical Services
54161	Management Consulting Services	Technical Services
541611	Administrative Management and General Management Consulting Services	Technical Services
541612	Human Resources Consulting Services	Technical Services
541613	Marketing Consulting Services	Technical Services
541614	Process Physical Distribution and Logistics Consulting Services	Technical Services
541618	Other Management Consulting Services	Technical Services
54162	Environmental Consulting Services	Technical Services
541620	Environmental Consulting Services	Technical Services
54169	Other Scientific and Technical Consulting Services	Technical Services
541690	Other Scientific and Technical Consulting Services	Technical Services
5417	Scientific Research and Development Services	Technical Services
54171	Research and Development in the Physical Engineering and Life Sciences	Technical Services
541711	Research and Development in Biotechnology	Technical Services

# NAICS CODE LIST

NAICS	NAICS CODE DESCRIPTION	NAICS SHORT DESCRIPTION
541712	Research and Development in the Physical Engineering and Life Sciences except Biotechnology	Technical Services
541713	Research and Development in Nanotechnology	Technical Services
541714	Research and Development in Biotechnology except Nanobiotechnology	Technical Services
541715	Research and Development in the Physical Engineering and Life Sciences except Nanotechnology and Biotechnology	Technical Services
54172	Research and Development in the Social Sciences and Humanities	Technical Services
541720	Research and Development in the Social Sciences and Humanities	Technical Services
5418	Advertising Public Relations and Related Services	Technical Services
54181	Advertising Agencies	Technical Services
541810	Advertising Agencies	Technical Services
54182	Public Relations Agencies	Technical Services
541820	Public Relations Agencies	Technical Services
54183	Media Buying Agencies	Technical Services
541830	Media Buying Agencies	Technical Services
54184	Media Representatives	Technical Services
541840	Media Representatives	Technical Services
54185	Indoor and Outdoor Display Advertising	Technical Services
541850	Indoor and Outdoor Display Advertising	Technical Services
54186	Direct Mail Advertising	Technical Services
541860	Direct Mail Advertising	Technical Services
54187	Advertising Material Distribution Services	Technical Services
541870	Advertising Material Distribution Services	Technical Services
54189	Other Services Related to Advertising	Technical Services
541890	Other Services Related to Advertising	Technical Services
5419	Other Professional Scientific and Technical Services	Technical Services
54191	Marketing Research and Public Opinion Polling	Technical Services
541910	Marketing Research and Public Opinion Polling	Technical Services
54192	Photographic Services	Technical Services
541921	Photography Studios Portrait	Technical Services
541922	Commercial Photography	Technical Services
54193	Translation and Interpretation Services	Technical Services
541930	Translation and Interpretation Services	Technical Services
54194	Veterinary Services	Technical Services
541940	Veterinary Services	Technical Services
54199	All Other Professional Scientific and Technical Services	Technical Services
541990	All Other Professional Scientific and Technical Services	Technical Services
55	Management of Companies and Enterprises	Company Management
551	Management of Companies and Enterprises	Company Management
5511	Management of Companies and Enterprises	Company Management
55111	Management of Companies and Enterprises	Company Management
551111	Offices of Bank Holding Companies	Company Management
551112	Offices of Other Holding Companies	Company Management
551114	Corporate Subsidiary and Regional Managing Offices	Company Management
56	Administrative and Support and Waste Management and Remediation Services	Admin Support
561	Administrative and Support Services	Admin Support
5611	Office Administrative Services	Admin Support
56111	Office Administrative Services	Admin Support
561110	Office Administrative Services	Admin Support
5612	Facilities Support Services	Admin Support
56121	Facilities Support Services	Admin Support
561210	Facilities Support Services	Admin Support
5613	Employment Services	Admin Support
56131	Employment Placement Agencies and Executive Search Services	Admin Support
561311	Employment Placement Agencies	Admin Support
561312	Executive Search Services	Admin Support
56132	Temporary Help Services	Admin Support
561320	Temporary Help Services	Admin Support
56133	Professional Employer Organizations	Admin Support
561330	Professional Employer Organizations	Admin Support
5614	Business Support Services	Admin Support
56141	Document Preparation Services	Admin Support
561410	Document Preparation Services	Admin Support

# NAICS CODE LIST

NAICS	NAICS CODE DESCRIPTION	NAICS SHORT DESCRIPTION
56142	Telephone Call Centers	Admin Support
561421	Telephone Answering Services	Admin Support
561422	Telemarketing Bureaus and Other Contact Centers	Admin Support
56143	Business Service Centers	Admin Support
561431	Private Mail Centers	Admin Support
561439	Other Business Service Centers including Copy Shops	Admin Support
56144	Collection Agencies	Admin Support
561440	Collection Agencies	Admin Support
56145	Credit Bureaus	Admin Support
561450	Credit Bureaus	Admin Support
56149	Other Business Support Services	Admin Support
561491	Repossession Services	Admin Support
561492	Court Reporting and Stenotype Services	Admin Support
561499	All Other Business Support Services	Admin Support
5615	Travel Arrangement and Reservation Services	Admin Support
56151	Travel Agencies	Admin Support
561510	Travel Agencies	Admin Support
56152	Tour Operators	Admin Support
561520	Tour Operators	Admin Support
56159	Other Travel Arrangement and Reservation Services	Admin Support
561591	Convention and Visitors Bureaus	Admin Support
561599	All Other Travel Arrangement and Reservation Services	Admin Support
5616	Investigation and Security Services	Admin Support
56161	Investigation Guard and Armored Car Services	Admin Support
561611	Investigation and Personal Background Check Services	Admin Support
561612	Security Guards and Patrol Services	Admin Support
561613	Armored Car Services	Admin Support
56162	Security Systems Services	Admin Support
561621	Security Systems Services except Locksmiths	Admin Support
561622	Locksmiths	Admin Support
5617	Services to Buildings and Dwellings	Admin Support
56171	Exterminating and Pest Control Services	Admin Support
561710	Exterminating and Pest Control Services	Admin Support
56172	Janitorial Services	Admin Support
561720	Janitorial Services	Admin Support
56173	Landscaping Services	Admin Support
561730	Landscaping Services	Admin Support
56174	Carpet and Upholstery Cleaning Services	Admin Support
561740	Carpet and Upholstery Cleaning Services	Admin Support
56179	Other Services to Buildings and Dwellings	Admin Support
561790	Other Services to Buildings and Dwellings	Admin Support
5619	Other Support Services	Admin Support
56191	Packaging and Labeling Services	Admin Support
561910	Packaging and Labeling Services	Admin Support
56192	Convention and Trade Show Organizers	Admin Support
561920	Convention and Trade Show Organizers	Admin Support
56199	All Other Support Services	Admin Support
561990	All Other Support Services	Admin Support
562	Waste Management and Remediation Services	Admin Support
5621	Waste Collection	Admin Support
56211	Waste Collection	Admin Support
562111	Solid Waste Collection	Admin Support
562112	Hazardous Waste Collection	Admin Support
562119	Other Waste Collection	Admin Support
5622	Waste Treatment and Disposal	Admin Support
56221	Waste Treatment and Disposal	Admin Support
562211	Hazardous Waste Treatment and Disposal	Admin Support
562212	Solid Waste Landfill	Admin Support
562213	Solid Waste Combustors and Incinerators	Admin Support
562219	Other Nonhazardous Waste Treatment and Disposal	Admin Support
5629	Remediation and Other Waste Management Services	Admin Support
56291	Remediation Services	Admin Support
562910	Remediation Services	Admin Support
56292	Materials Recovery Facilities	Admin Support
562920	Materials Recovery Facilities	Admin Support

# NAICS CODE LIST

NAICS	NAICS CODE DESCRIPTION	NAICS SHORT DESCRIPTION
56299	All Other Waste Management Services	Admin Support
562991	Septic Tank and Related Services	Admin Support
562998	All Other Miscellaneous Waste Management Services	Admin Support
61	Educational Services	Educational Svcs
611	Educational Services	Educational Svcs
6111	Elementary and Secondary Schools	Educational Svcs
61111	Elementary and Secondary Schools	Educational Svcs
611110	Elementary and Secondary Schools	Educational Svcs
6112	Junior Colleges	Educational Svcs
61121	Junior Colleges	Educational Svcs
611210	Junior Colleges	Educational Svcs
6113	Colleges Universities and Professional Schools	Educational Svcs
61131	Colleges Universities and Professional Schools	Educational Svcs
611310	Colleges Universities and Professional Schools	Educational Svcs
6114	Business Schools and Computer and Management Training	Educational Svcs
61141	Business and Secretarial Schools	Educational Svcs
611410	Business and Secretarial Schools	Educational Svcs
61142	Computer Training	Educational Svcs
611420	Computer Training	Educational Svcs
61143	Professional and Management Development Training	Educational Svcs
611430	Professional and Management Development Training	Educational Svcs
6115	Technical and Trade Schools	Educational Svcs
61151	Technical and Trade Schools	Educational Svcs
611511	Cosmetology and Barber Schools	Educational Svcs
611512	Flight Training	Educational Svcs
611513	Apprenticeship Training	Educational Svcs
611519	Other Technical and Trade Schools	Educational Svcs
6116	Other Schools and Instruction	Educational Svcs
61161	Fine Arts Schools	Educational Svcs
611610	Fine Arts Schools	Educational Svcs
61162	Sports and Recreation Instruction	Educational Svcs
611620	Sports and Recreation Instruction	Educational Svcs
61163	Language Schools	Educational Svcs
611630	Language Schools	Educational Svcs
61169	All Other Schools and Instruction	Educational Svcs
611691	Exam Preparation and Tutoring	Educational Svcs
611692	Automobile Driving Schools	Educational Svcs
611699	All Other Miscellaneous Schools and Instruction	Educational Svcs
6117	Educational Support Services	Educational Svcs
61171	Educational Support Services	Educational Svcs
611710	Educational Support Services	Educational Svcs
62	Health Care and Social Assistance	Health Care
621	Ambulatory Health Care Services	Health Care
6211	Offices of Physicians	Health Care
62111	Offices of Physicians	Health Care
621111	Offices of Physicians except Mental Health Specialists	Health Care
621112	Offices of Physicians Mental Health Specialists	Health Care
6212	Offices of Dentists	Health Care
62121	Offices of Dentists	Health Care
621210	Offices of Dentists	Health Care
6213	Offices of Other Health Practitioners	Health Care
62131	Offices of Chiropractors	Health Care
621310	Offices of Chiropractors	Health Care
62132	Offices of Optometrists	Health Care
621320	Offices of Optometrists	Health Care
62133	Offices of Mental Health Practitioners except Physicians	Health Care
621330	Offices of Mental Health Practitioners except Physicians	Health Care
62134	Offices of Physical Occupational and Speech Therapists and Audiologists	Health Care
621340	Offices of Physical Occupational and Speech Therapists and Audiologists	Health Care
62139	Offices of All Other Health Practitioners	Health Care
621391	Offices of Podiatrists	Health Care
621399	Offices of All Other Miscellaneous Health Practitioners	Health Care
6214	Outpatient Care Centers	Health Care

# NAICS CODE LIST

NAICS	NAICS CODE DESCRIPTION	NAICS SHORT DESCRIPTION
62141	Family Planning Centers	Health Care
621410	Family Planning Centers	Health Care
62142	Outpatient Mental Health and Substance Abuse Centers	Health Care
621420	Outpatient Mental Health and Substance Abuse Centers	Health Care
62149	Other Outpatient Care Centers	Health Care
621491	HMO Medical Centers	Health Care
621492	Kidney Dialysis Centers	Health Care
621493	Freestanding Ambulatory Surgical and Emergency Centers	Health Care
621498	All Other Outpatient Care Centers	Health Care
6215	Medical and Diagnostic Laboratories	Health Care
62151	Medical and Diagnostic Laboratories	Health Care
621511	Medical Laboratories	Health Care
621512	Diagnostic Imaging Centers	Health Care
6216	Home Health Care Services	Health Care
62161	Home Health Care Services	Health Care
621610	Home Health Care Services	Health Care
6219	Other Ambulatory Health Care Services	Health Care
62191	Ambulance Services	Health Care
621910	Ambulance Services	Health Care
62199	All Other Ambulatory Health Care Services	Health Care
621991	Blood and Organ Banks	Health Care
621999	All Other Miscellaneous Ambulatory Health Care Services	Health Care
622	Hospitals	Health Care
6221	General Medical and Surgical Hospitals	Health Care
62211	General Medical and Surgical Hospitals	Health Care
622110	General Medical and Surgical Hospitals	Health Care
6222	Psychiatric and Substance Abuse Hospitals	Health Care
62221	Psychiatric and Substance Abuse Hospitals	Health Care
622210	Psychiatric and Substance Abuse Hospitals	Health Care
6223	Specialty except Psychiatric and Substance Abuse Hospitals	Health Care
62231	Specialty except Psychiatric and Substance Abuse Hospitals	Health Care
622310	Specialty except Psychiatric and Substance Abuse Hospitals	Health Care
623	Nursing and Residential Care Facilities	Health Care
6231	Nursing Care Facilities Skilled Nursing Facilities	Health Care
62311	Nursing Care Facilities Skilled Nursing Facilities	Health Care
623110	Nursing Care Facilities Skilled Nursing Facilities	Health Care
6232	Residential Intellectual and Developmental Disability Mental Health and Substance Abuse Facilities	Health Care
62321	Residential Intellectual and Developmental Disability Facilities	Health Care
623210	Residential Intellectual and Developmental Disability Facilities	Health Care
62322	Residential Mental Health and Substance Abuse Facilities	Health Care
623220	Residential Mental Health and Substance Abuse Facilities	Health Care
6233	Continuing Care Retirement Communities and Assisted Living Facilities for the Elderly	Health Care
62331	Continuing Care Retirement Communities and Assisted Living Facilities for the Elderly	Health Care
623311	Continuing Care Retirement Communities	Health Care
623312	Assisted Living Facilities for the Elderly	Health Care
6239	Other Residential Care Facilities	Health Care
62399	Other Residential Care Facilities	Health Care
623990	Other Residential Care Facilities	Health Care
624	Social Assistance	Health Care
6241	Individual and Family Services	Health Care
62411	Child and Youth Services	Health Care
624110	Child and Youth Services	Health Care
62412	Services for the Elderly and Persons with Disabilities	Health Care
624120	Services for the Elderly and Persons with Disabilities	Health Care
62419	Other Individual and Family Services	Health Care
624190	Other Individual and Family Services	Health Care
6242	Community Food and Housing and Emergency and Other Relief Services	Health Care
62421	Community Food Services	Health Care
624210	Community Food Services	Health Care
62422	Community Housing Services	Health Care
624221	Temporary Shelters	Health Care

# NAICS CODE LIST

NAICS	NAICS CODE DESCRIPTION	NAICS SHORT DESCRIPTION
624229	Other Community Housing Services	Health Care
62423	Emergency and Other Relief Services	Health Care
624230	Emergency and Other Relief Services	Health Care
6243	Vocational Rehabilitation Services	Health Care
62431	Vocational Rehabilitation Services	Health Care
624310	Vocational Rehabilitation Services	Health Care
6244	Child Care Services	Health Care
62441	Child Care Services	Health Care
624410	Child Care Services	Health Care
71	Arts Entertainment and Recreation	Arts and Entertainment
711	Performing Arts Spectator Sports and Related Industries	Arts and Entertainment
7111	Performing Arts Companies	Arts and Entertainment
71111	Theater Companies and Dinner Theaters	Arts and Entertainment
711110	Theater Companies and Dinner Theaters	Arts and Entertainment
71112	Dance Companies	Arts and Entertainment
711120	Dance Companies	Arts and Entertainment
71113	Musical Groups and Artists	Arts and Entertainment
711130	Musical Groups and Artists	Arts and Entertainment
71119	Other Performing Arts Companies	Arts and Entertainment
711190	Other Performing Arts Companies	Arts and Entertainment
7112	Spectator Sports	Arts and Entertainment
71121	Spectator Sports	Arts and Entertainment
711211	Sports Teams and Clubs	Arts and Entertainment
711212	Racetracks	Arts and Entertainment
711219	Other Spectator Sports	Arts and Entertainment
7113	Promoters of Performing Arts Sports and Similar Events	Arts and Entertainment
71131	Promoters of Performing Arts Sports and Similar Events with Facilities	Arts and Entertainment
711310	Promoters of Performing Arts Sports and Similar Events with Facilities	Arts and Entertainment
71132	Promoters of Performing Arts Sports and Similar Events without Facilities	Arts and Entertainment
711320	Promoters of Performing Arts Sports and Similar Events without Facilities	Arts and Entertainment
7114	Agents and Managers for Artists Athletes Entertainers and Other Public Figures	Arts and Entertainment
71141	Agents and Managers for Artists Athletes Entertainers and Other Public Figures	Arts and Entertainment
711410	Agents and Managers for Artists Athletes Entertainers and Other Public Figures	Arts and Entertainment
7115	Independent Artists Writers and Performers	Arts and Entertainment
71151	Independent Artists Writers and Performers	Arts and Entertainment
711510	Independent Artists Writers and Performers	Arts and Entertainment
712	Museums Historical Sites and Similar Institutions	Arts and Entertainment
7121	Museums Historical Sites and Similar Institutions	Arts and Entertainment
71211	Museums	Arts and Entertainment
712110	Museums	Arts and Entertainment
71212	Historical Sites	Arts and Entertainment
712120	Historical Sites	Arts and Entertainment
71213	Zoos and Botanical Gardens	Arts and Entertainment
712130	Zoos and Botanical Gardens	Arts and Entertainment
71219	Nature Parks and Other Similar Institutions	Arts and Entertainment
712190	Nature Parks and Other Similar Institutions	Arts and Entertainment
713	Amusement Gambling and Recreation Industries	Arts and Entertainment
7131	Amusement Parks and Arcades	Arts and Entertainment
71311	Amusement and Theme Parks	Arts and Entertainment
713110	Amusement and Theme Parks	Arts and Entertainment
71312	Amusement Arcades	Arts and Entertainment
713120	Amusement Arcades	Arts and Entertainment
7132	Gambling Industries	Arts and Entertainment
71321	Casinos except Casino Hotels	Arts and Entertainment
713210	Casinos except Casino Hotels	Arts and Entertainment
71329	Other Gambling Industries	Arts and Entertainment
713290	Other Gambling Industries	Arts and Entertainment
7139	Other Amusement and Recreation Industries	Arts and Entertainment

# NAICS CODE LIST

NAICS	NAICS CODE DESCRIPTION	NAICS SHORT DESCRIPTION
71391	Golf Courses and Country Clubs	Arts and Entertainment
713910	Golf Courses and Country Clubs	Arts and Entertainment
71392	Skiing Facilities	Arts and Entertainment
713920	Skiing Facilities	Arts and Entertainment
71393	Marinas	Arts and Entertainment
713930	Marinas	Arts and Entertainment
71394	Fitness and Recreational Sports Centers	Arts and Entertainment
713940	Fitness and Recreational Sports Centers	Arts and Entertainment
71395	Bowling Centers	Arts and Entertainment
713950	Bowling Centers	Arts and Entertainment
71399	All Other Amusement and Recreation Industries	Arts and Entertainment
713990	All Other Amusement and Recreation Industries	Arts and Entertainment
72	Accommodation and Food Services	Accom and Food Svcs
721	Accommodation	Accom and Food Svcs
7211	Traveler Accommodation	Accom and Food Svcs
72111	Hotels except Casino Hotels and Motels	Accom and Food Svcs
721110	Hotels except Casino Hotels and Motels	Accom and Food Svcs
72112	Casino Hotels	Accom and Food Svcs
721120	Casino Hotels	Accom and Food Svcs
72119	Other Traveler Accommodation	Accom and Food Svcs
721191	Bed-and-Breakfast Inns	Accom and Food Svcs
721199	All Other Traveler Accommodation	Accom and Food Svcs
7212	RV Recreational Vehicle Parks and Recreational Camps	Accom and Food Svcs
72121	RV Recreational Vehicle Parks and Recreational Camps	Accom and Food Svcs
721211	RV Recreational Vehicle Parks and Campgrounds	Accom and Food Svcs
721214	Recreational and Vacation Camps except Campgrounds	Accom and Food Svcs
7213	Rooming and Boarding Houses Dormitories and Workers' Camps	Accom and Food Svcs
72131	Rooming and Boarding Houses Dormitories and Workers' Camps	Accom and Food Svcs
721310	Rooming and Boarding Houses Dormitories and Workers' Camps	Accom and Food Svcs
722	Food Services and Drinking Places	Accom and Food Svcs
7223	Special Food Services	Accom and Food Svcs
72231	Food Service Contractors	Accom and Food Svcs
722310	Food Service Contractors	Accom and Food Svcs
72232	Caterers	Accom and Food Svcs
722320	Caterers	Accom and Food Svcs
72233	Mobile Food Services	Accom and Food Svcs
722330	Mobile Food Services	Accom and Food Svcs
7224	Drinking Places Alcoholic Beverages	Accom and Food Svcs
72241	Drinking Places Alcoholic Beverages	Accom and Food Svcs
722410	Drinking Places Alcoholic Beverages	Accom and Food Svcs
7225	Restaurants and Other Eating Places	Accom and Food Svcs
72251	Restaurants and Other Eating Places	Accom and Food Svcs
722511	Full-Service Restaurants	Accom and Food Svcs
722513	Limited-Service Restaurants	Accom and Food Svcs
722514	Cafeterias Grill Buffets and Buffets	Accom and Food Svcs
722515	Snack and Nonalcoholic Beverage Bars	Accom and Food Svcs
81	Other Services except Public Administration	Other Services
811	Repair and Maintenance	Other Services
8111	Automotive Repair and Maintenance	Other Services
81111	Automotive Mechanical and Electrical Repair and Maintenance	Other Services
811111	General Automotive Repair	Other Services
811112	Automotive Exhaust System Repair	Other Services
811113	Automotive Transmission Repair	Other Services
811114	Specialized Automotive Repair	Other Services
811118	Other Automotive Mechanical and Electrical Repair and Maintenance	Other Services
81112	Automotive Body Paint Interior and Glass Repair	Other Services
811121	Automotive Body Paint and Interior Repair and Maintenance	Other Services
811122	Automotive Glass Replacement Shops	Other Services
81119	Other Automotive Repair and Maintenance	Other Services
811191	Automotive Oil Change and Lubrication Shops	Other Services
811192	Car Washes	Other Services
811198	All Other Automotive Repair and Maintenance	Other Services
8112	Electronic and Precision Equipment Repair and Maintenance	Other Services
81121	Electronic and Precision Equipment Repair and Maintenance	Other Services
811210	Electronic and Precision Equipment Repair and Maintenance	Other Services



# NAICS CODE LIST

NAICS	NAICS CODE DESCRIPTION	NAICS SHORT DESCRIPTION
811211	Consumer Electronics Repair and Maintenance	Other Services
811212	Computer and Office Machine Repair and Maintenance	Other Services
811213	Communication Equipment Repair and Maintenance	Other Services
811219	Other Electronic and Precision Equipment Repair and Maintenance	Other Services
8113	Commercial and Industrial Machinery and Equipment except Automotive and Electronic Repair and Maintenance	Other Services
81131	Commercial and Industrial Machinery and Equipment except Automotive and Electronic Repair and Maintenance	Other Services
811310	Commercial and Industrial Machinery and Equipment except Automotive and Electronic Repair and Maintenance	Other Services
8114	Personal and Household Goods Repair and Maintenance	Other Services
81141	Home and Garden Equipment and Appliance Repair and Maintenance	Other Services
811411	Home and Garden Equipment Repair and Maintenance	Other Services
811412	Appliance Repair and Maintenance	Other Services
81142	Reupholstery and Furniture Repair	Other Services
811420	Reupholstery and Furniture Repair	Other Services
81143	Footwear and Leather Goods Repair	Other Services
811430	Footwear and Leather Goods Repair	Other Services
81149	Other Personal and Household Goods Repair and Maintenance	Other Services
811490	Other Personal and Household Goods Repair and Maintenance	Other Services
812	Personal and Laundry Services	Other Services
8121	Personal Care Services	Other Services
81211	Hair Nail and Skin Care Services	Other Services
812111	Barber Shops	Other Services
812112	Beauty Salons	Other Services
812113	Nail Salons	Other Services
81219	Other Personal Care Services	Other Services
812191	Diet and Weight Reducing Centers	Other Services
812199	Other Personal Care Services	Other Services
8122	Death Care Services	Other Services
81221	Funeral Homes and Funeral Services	Other Services
812210	Funeral Homes and Funeral Services	Other Services
81222	Cemeteries and Crematories	Other Services
812220	Cemeteries and Crematories	Other Services
8123	Drycleaning and Laundry Services	Other Services
81231	Coin-Operated Laundries and Drycleaners	Other Services
812310	Coin-Operated Laundries and Drycleaners	Other Services
81232	Drycleaning and Laundry Services except Coin-Operated	Other Services
812320	Drycleaning and Laundry Services except Coin-Operated	Other Services
81233	Linen and Uniform Supply	Other Services
812331	Linen Supply	Other Services
812332	Industrial Launderers	Other Services
8129	Other Personal Services	Other Services
81291	Pet Care except Veterinary Services	Other Services
812910	Pet Care except Veterinary Services	Other Services
81292	Photofinishing	Other Services
812921	Photofinishing Laboratories except One-Hour	Other Services
812922	One-Hour Photofinishing	Other Services
81293	Parking Lots and Garages	Other Services
812930	Parking Lots and Garages	Other Services
81299	All Other Personal Services	Other Services
812990	All Other Personal Services	Other Services
813	Religious Grantmaking Civic Professional and Similar Organizations	Other Services
8131	Religious Organizations	Other Services
81311	Religious Organizations	Other Services
813110	Religious Organizations	Other Services
8132	Grantmaking and Giving Services	Other Services
81321	Grantmaking and Giving Services	Other Services
813211	Grantmaking Foundations	Other Services
813212	Voluntary Health Organizations	Other Services
813219	Other Grantmaking and Giving Services	Other Services
8133	Social Advocacy Organizations	Other Services
81331	Social Advocacy Organizations	Other Services

# NAICS CODE LIST

NAICS	NAICS CODE DESCRIPTION	NAICS SHORT DESCRIPTION
813311	Human Rights Organizations	Other Services
813312	Environment Conservation and Wildlife Organizations	Other Services
813319	Other Social Advocacy Organizations	Other Services
8134	Civic and Social Organizations	Other Services
81341	Civic and Social Organizations	Other Services
813410	Civic and Social Organizations	Other Services
8139	Business Professional Labor Political and Similar Organizations	Other Services
81391	Business Associations	Other Services
813910	Business Associations	Other Services
81392	Professional Organizations	Other Services
813920	Professional Organizations	Other Services
81393	Labor Unions and Similar Labor Organizations	Other Services
813930	Labor Unions and Similar Labor Organizations	Other Services
81394	Political Organizations	Other Services
813940	Political Organizations	Other Services
	Other Similar Organizations except Business Professional Labor and Political Organizations	
81399	Organizations	Other Services
	Other Similar Organizations except Business Professional Labor and Political Organizations	
813990	Organizations	Other Services
814	Private Households	Other Services
8141	Private Households	Other Services
81411	Private Households	Other Services
814110	Private Households	Other Services
92	Public Administration	Public Administration
921	Executive Legislative and Other General Government Support	Public Administration
9211	Executive Legislative and Other General Government Support	Public Administration
92111	Executive Offices	Public Administration
921110	Executive Offices	Public Administration
92112	Legislative Bodies	Public Administration
921120	Legislative Bodies	Public Administration
92113	Public Finance Activities	Public Administration
921130	Public Finance Activities	Public Administration
92114	Executive and Legislative Offices Combined	Public Administration
921140	Executive and Legislative Offices Combined	Public Administration
92115	American Indian and Alaska Native Tribal Governments	Public Administration
921150	American Indian and Alaska Native Tribal Governments	Public Administration
92119	Other General Government Support	Public Administration
921190	Other General Government Support	Public Administration
922	Justice Public Order and Safety Activities	Public Administration
9221	Justice Public Order and Safety Activities	Public Administration
92211	Courts	Public Administration
922110	Courts	Public Administration
92212	Police Protection	Public Administration
922120	Police Protection	Public Administration
92213	Legal Counsel and Prosecution	Public Administration
922130	Legal Counsel and Prosecution	Public Administration
92214	Correctional Institutions	Public Administration
922140	Correctional Institutions	Public Administration
92215	Parole Offices and Probation Offices	Public Administration
922150	Parole Offices and Probation Offices	Public Administration
92216	Fire Protection	Public Administration
922160	Fire Protection	Public Administration
92219	Other Justice Public Order and Safety Activities	Public Administration
922190	Other Justice Public Order and Safety Activities	Public Administration
923	Administration of Human Resource Programs	Public Administration
9231	Administration of Human Resource Programs	Public Administration
92311	Administration of Education Programs	Public Administration
923110	Administration of Education Programs	Public Administration
92312	Administration of Public Health Programs	Public Administration
923120	Administration of Public Health Programs	Public Administration
	Administration of Human Resource Programs except Education Public Health and Veterans' Affairs Programs	
92313	Veterans' Affairs Programs	Public Administration
	Administration of Human Resource Programs except Education Public Health and Veterans' Affairs Programs	
923130	Veterans' Affairs Programs	Public Administration
92314	Administration of Veterans' Affairs	Public Administration

# NAICS CODE LIST

NAICS	NAICS CODE DESCRIPTION	NAICS SHORT DESCRIPTION
923140	Administration of Veterans' Affairs	Public Administration
924	Administration of Environmental Quality Programs	Public Administration
9241	Administration of Environmental Quality Programs	Public Administration
92411	Administration of Air and Water Resource and Solid Waste Management Programs	Public Administration
924110	Administration of Air and Water Resource and Solid Waste Management Programs	Public Administration
92412	Administration of Conservation Programs	Public Administration
924120	Administration of Conservation Programs	Public Administration
925	Administration of Housing Programs Urban Planning and Community Development	Public Administration
9251	Administration of Housing Programs Urban Planning and Community Development	Public Administration
92511	Administration of Housing Programs	Public Administration
925110	Administration of Housing Programs	Public Administration
92512	Administration of Urban Planning and Community and Rural Development	Public Administration
925120	Administration of Urban Planning and Community and Rural Development	Public Administration
926	Administration of Economic Programs	Public Administration
9261	Administration of Economic Programs	Public Administration
92611	Administration of General Economic Programs	Public Administration
926110	Administration of General Economic Programs	Public Administration
92612	Regulation and Administration of Transportation Programs	Public Administration
926120	Regulation and Administration of Transportation Programs	Public Administration
92613	Regulation and Administration of Communications Electric Gas and Other Utilities	Public Administration
926130	Regulation and Administration of Communications Electric Gas and Other Utilities	Public Administration
92614	Regulation of Agricultural Marketing and Commodities	Public Administration
926140	Regulation of Agricultural Marketing and Commodities	Public Administration
92615	Regulation Licensing and Inspection of Miscellaneous Commercial Sectors	Public Administration
926150	Regulation Licensing and Inspection of Miscellaneous Commercial Sectors	Public Administration
927	Space Research and Technology	Public Administration
9271	Space Research and Technology	Public Administration
92711	Space Research and Technology	Public Administration
927110	Space Research and Technology	Public Administration
928	National Security and International Affairs	Public Administration
9281	National Security and International Affairs	Public Administration
92811	National Security	Public Administration
928110	National Security	Public Administration
92812	International Affairs	Public Administration
928120	International Affairs	Public Administration



# Update B&O Tax Discussion

March 17, 2025

Finance Committee





# Agenda

## Agenda

- Review of proposed changes to B&O Tax Program
- About our B&O Tax
  - Average B&O Tax
  - Median Size of Business
  - Taxpayers by NAICS and Region
  - Business Size by NAICS and Region
- Impacts from Proposed Changes
  - Impacts to B&O Revenue
  - Impacts to B&O Taxpayers
- Exemptions



# Proposed Changes

The following changes to the B&O Tax program are considered:

- Raise Retail rates from .001 to .002
- Increase no-tax-due threshold from \$20k to \$200k
- Increase no-tax-due threshold from \$20k to \$500k
- Create a tax exemption

Goal: To better understand the profile of impacted businesses

# Average B&O Tax

<b>Business Located</b>	<b>B&amp;O Revenues</b>	<b>Taxpayers</b>	<b>Average Tax Paid</b>	
West Side	2,633,198	1,012	\$	2,602
Downtown	522,507	373	\$	1,401
East Side	2,449,541	1,041	\$	2,353
Outside	2,429,960	2,694	\$	902
* Zero Dollar Filers	-	3,813	\$	-
<b>Total</b>	<b>8,035,206</b>	<b>8,933</b>	<b>\$</b>	<b>899</b>

Taxpayers represent businesses at or above the \$20,000 threshold.

Zero Dollar Filers submit a filing but owe \$0 in tax.

A north-south line through Budd Inlet & Capitol Lake divides West Side from East Side; Downtown is the sum of 3 PBIA zones; Outside is outside of City Limits.

# Median Size of Business

Category (Business Activity)	All Business Activity	West Side Business	Downtown Business	East Side Business	Outside Business
	Median	Median	Median	Median	Median
Manufacturing	\$ 24,168	\$ 102,468	\$ 111,107	\$ 49,003	\$ 18,146
Printing & Publishing	21,246	28,326	265,496	15,514	21,246
Retail Service	53,976	180,758	216,294	85,926	31,132
Retailing	69,023	537,574	379,343	97,564	43,435
Road Construction or Extraction	21,463	17,470	none	4,233	21,700
Service & Other Activity	72,309	117,546	155,688	93,742	32,588
Wholesaling	54,639	140,201	25,829	49,191	53,114
<b>Total</b>	<b>\$ 64,101</b>	<b>\$ 172,446</b>	<b>\$ 192,386</b>	<b>\$ 85,728</b>	<b>\$ 38,676</b>



# Taxpayers by NAICS/Region

NAICS Groups	Categories Used on B&O Filings	West Side	Downtown	East Side	Businesses
		Businesses	Businesses	Businesses	Outside Olympia
		Taxpayers	Taxpayers	Taxpayers	Taxpayers
Accom & Food Svcs	Retail, Service & Other, Wholesaling	68	66	71	13
Admin Support	Manufacturing, Printing, Retail, Road Construction, Service & Other, Wholesaling	25	13	44	299
Arts, Entertainment	Retail, Service & Other, Wholesaling	13	11	12	16
Construction	Manufacturing, Retail, Road Construction, Service & Other, Wholesaling	28	13	57	1,047
Educational Svcs	Retail, Service & Other, Wholesaling	11	5	17	12
Finance & Insurance	Retail, Service & Other, Wholesaling	49	21	26	32
Health Care	Retail, Service & Other, Wholesaling	238	10	254	68
Information	Printing, Retail, Service & Other, Wholesaling	14	8	13	65
Manufacturing	Manufacturing, Printing, Retail, Service & Other, Wholesaling	9	16	17	93
Other Services	Manufacturing, Retail, Service & Other, Wholesaling	120	47	113	72
Real Estate	Retail, Service & Other, Wholesaling	28	11	48	120
Retail Trade	Manufacturing, Retail, Service & Other, Wholesaling	262	78	185	218
Technical Services	Manufacturing, Printing, Retail, Service & Other, Wholesaling	132	60	152	241
Wholesaling	Manufacturing, Printing, Retail, Service & Other, Wholesaling	6	9	23	327
Others Not Shown		9	5	9	71
<b>Grand Total</b>		<b>1,012</b>	<b>373</b>	<b>1,041</b>	<b>2,694</b>

# Business Size by NAICS/Region

		West Side Businesses	Downtown Businesses	East Side Businesses	Businesses Outside Olympia
NAICS Groups	Categories Used on B&O Filings	Average Size	Average Size	Average Size	Average Size
Accom & Food Svcs	Retail, Service & Other, Wholesaling	\$1,253,619	\$974,549	\$998,996	\$329,117
Admin Support	Manufacturing, Printing, Retail, Road Construction, Service & Other, Wholesaling	405,745	338,738	372,230	338,012
Arts, Entertainment	Retail, Service & Other, Wholesaling	493,936	143,703	143,723	346,459
Construction	Manufacturing, Retail, Road Construction, Service & Other, Wholesaling	441,219	1,719,053	201,532	356,283
Educational Svcs	Retail, Service & Other, Wholesaling	332,832	120,125	121,504	178,778
Finance & Insurance	Retail, Service & Other, Wholesaling	2,269,752	3,481,493	1,228,559	3,794,551
Health Care	Retail, Service & Other, Wholesaling	1,582,204	212,517	2,658,225	436,127
Information	Printing, Retail, Service & Other, Wholesaling	997,633	319,520	551,416	657,350
Manufacturing	Manufacturing, Printing, Retail, Service & Other, Wholesaling	1,684,630	211,589	12,498,721	336,193
Other Services	Manufacturing, Retail, Service & Other, Wholesaling	335,836	350,775	358,427	253,025
Real Estate	Retail, Service & Other, Wholesaling	1,566,621	756,586	399,603	445,732
Retail Trade	Manufacturing, Retail, Service & Other, Wholesaling	4,422,580	639,201	1,913,581	881,796
Technical Services	Manufacturing, Printing, Retail, Service & Other, Wholesaling	601,018	1,072,632	615,163	839,140
Wholesaling	Manufacturing, Printing, Retail, Service & Other, Wholesaling	670,053	637,148	1,637,391	2,090,775
Others Not Shown		570,538	6,000,495	1,727,019	1,215,606
<b>Grand Total</b>		<b>\$1,942,795</b>	<b>\$936,172</b>	<b>\$1,527,153</b>	<b>\$722,828</b>

# Impacts to B&O Revenue

<b>Business Located</b>	<b>Increase Retail Rate to .002</b>	<b>Raise Threshold to \$200k</b>	<b>Impact from Both Changes</b>
West Side	\$ 1,172,302	\$ (40,827)	\$ 1,127,171
Downtown	163,315	(14,007)	145,579
East Side	442,600	(46,862)	387,979
Outside	750,049	(107,707)	599,002
<b>Total</b>	<b>2,528,266</b>	<b>(209,403)</b>	<b>2,259,731</b>

<b>Business Located</b>	<b>Increase Retail Rate to .002</b>	<b>Raise Threshold to \$500k</b>	<b>Impact from Both Changes</b>
West Side	\$ 1,172,302	\$ (105,669)	\$ 1,046,866
Downtown	163,315	(45,224)	103,609
East Side	442,600	(111,847)	308,825
Outside	750,049	(246,939)	398,668
<b>Total</b>	<b>2,528,266</b>	<b>(509,678)</b>	<b>1,857,969</b>

# Businesses Impacted

200k Threshold + Rate Change

Current			
Business Located	Everyone	\$0 Dollar Filers	Taxpayers
West Side	1,414	402	1,012
Downtown	505	132	373
East Side	1,630	589	1,041
Outside	5,384	2,690	2,694
Total	8,933	3,813	5,120

Changes - 200k Threshold + Rate Change			
Business Located	Impacted by Both	New \$0 Dollar Filers	Paying Higher Tax
West Side	680	338	342
Downtown	251	113	138
East Side	680	406	274
Outside	2,077	1,416	661
Total	3,688	2,273	1,415

# Businesses Impacted

500k Threshold + Rate Change

+	Current		
Business Located	Everyone	\$0 Dollar Filers	Taxpayers
West Side	1,414	402	1,012
Downtown	505	132	373
East Side	1,630	589	1,041
Outside	5,384	2,690	2,694
Total	8,933	3,813	5,120

Changes - 500k Threshold + Rate Change			
Business Located	Impacted by Both	New \$0 Dollar Filers	Paying Higher Tax
West Side	769	492	277
Downtown	286	187	99
East Side	773	574	199
Outside	2,272	1,914	358
Total	4,100	3,167	933

# Exemptions

- Olympia provides more exemptions than the Washington Cities B&O Model Ordinance
- Cities may modify exemptions
- See Handout – Summary of B&O Exemptions



Questions?



## Finance Committee

### Priority Based Budgeting Update

**Agenda Date:** 3/17/2025  
**Agenda Item Number:** 6.D  
**File Number:**25-0228

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**Type:** discussion **Version:** 1 **Status:** In Committee

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#### **Title**

Priority Based Budgeting Update

#### **Recommended Action**

##### **Committee Recommendation:**

Not referred to a committee.

##### **City Manager Recommendation:**

Receive an update on the development of a Priority Based Budget.

#### **Report**

##### **Issue:**

Whether to receive an update on the development of a Priority Based Budget.

##### **Staff Contact:**

Debbie Sullivan, Assistant City Manager, (360) 753-8499

##### **Presenter(s):**

Debbie Sullivan, Assistant City Manager

#### **Background and Analysis:**

As part of the ongoing commitment to enhancing fiscal responsibility, resilience, and ensure our resources are aligned with the priorities of our community, the City is implementing a Priority Based Budgeting (PBB) process. It is a strategic approach to budgeting that aligns resources and funding with community priorities and outcomes.

The PBB approach will improve financial transparency and transforms our current budget into one that is organized by programs and services, rather than individual departments. This approach builds upon the traditional line-item budget by developing data sets to allow decision makers to see what programs are being offered; how much it costs to deliver those programs; and why those programs are being offered. This will also make it easier to communicate with the community what we do, why we do it, and how much it costs.

The City contracted with Tyler Technologies to support our implementation of PBB and to help implement industry best practices. The City Council was introduced to PBB at their January retreat



and the Finance Committee is taking the lead in guiding the work. The project formally kicked off in February and is scheduled to be completed in time to share the results at the City Council's mid-year retreat in June. This agenda item is to provide the Committee with a project update.

**Climate Analysis:**

The Priority Based Budget will be developed using scoring criteria that incorporates the City's Climate framework.

**Equity Analysis:**

The Priority Based Budget will be developed using scoring criteria that incorporates the City's equity framework.

**Neighborhood/Community Interests (if known):**

Priority Based Budgeting aligns our investments with the Community's priorities as articulated in the Comprehensive Plan. The City organized the Comprehensive into six focus areas - Public Safety, Community Livability, Economy, Environmental Stewardship, Well-Planned City, and Organizational Excellence. PBB will demonstrate how we are investing to advance the goals in each of these areas.

**Financial Impact:**

The cost to the General Fund for Priority Based Budgeting software and consultant support is \$134,750.

**Options:**

1. Receive an update on the development of a Priority Based Budget.
2. Do not Receive an update on the development of a Priority Based Budget.
3. Receive the update at another time.

**Attachments:**

None



## Finance Committee

### April 15 City Council Study Session on Budget Sustainability Discussion

**Agenda Date:** 3/17/2025  
**Agenda Item Number:** 6.E  
**File Number:**25-0248

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**Type:** discussion   **Version:** 1   **Status:** In Committee

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**Title**

April 15 City Council Study Session on Budget Sustainability Discussion

**Recommended Action**

**Committee Recommendation:**

Discuss the April 15 City Council Study Session on Budget Sustainability.

**City Manager Recommendation:**

Discuss the April 15 City Council Study Session on Budget Sustainability.

**Report**

**Issue:**

Whether to discuss the April 15 City Council Study Session on Budget Sustainability.

**Staff Contact:**

Jay Burney, City Manager, 360.753.8740

**Presenter(s):**

Jay Burney, City Manager

**Background and Analysis:**

Like most cities in Washington, Olympia's expenses are outpacing revenue generated through sales, property, and business and occupation tax. The City Manager and the City Council's top priority is to develop a long-term sustainable budget. In January 2025, during the City Council annual retreat, they discussed strategies to address both balancing the 2026 budget as well options for achieving long-term financial sustainability.

The City Council requested that conversations with the full City Council start earlier in the year to understand the work being accomplished and to provide guidance. Therefore, a Study Session is scheduled with the full Council on Tuesday, April 15. The Study Session will help the Finance Committee and the City Manager in developing revenue and expense options for the 2026 Budget.

The purpose of this item is to prepare for the Study Session and to seek guidance on agenda item topics, including updates on the scope of the Comparable Cities Research, scope of the Business

and Occupation Revenue Research, discussion of Olympia Metropolitan Park District revenue, status report on Priority Based Budgeting, and other topics.

**Climate Analysis:**

There are no climate concerns related to this item.

**Equity Analysis:**

Olympia residents and visitors rely on programs and services provided by the City. Balancing the operating budget in a way that maintains equitable and inclusive services while eliminating disparities will require an understanding of who is impacted by potential expenditure reductions or revenue increases.

**Neighborhood/Community Interests (if known):**

Items on the Finance Committee agenda will be of interest to the community and Council-appointed advisory committees, commissions and boards.

**Options:**

1. Discuss the April 15 City Council Study Session on Budget Sustainability.
2. Do not discuss the April 15 City Council Study Session on Budget Sustainability.
3. Discuss the April 15 City Council Study Session on Budget Sustainability at another time.

**Financial Impact:**

This discussion and subsequent April Study Session will aid Council and the City Manager in developing revenue and expense options for the 2026 Budget.

**Attachments:**

None