

State of Oregon
Employment Department
Budget and Program Analysis

An Explanation of Oregon Unemployment Insurance Taxes and Benefits by Industry for Calendar Year, 2001

The analysis is divided into two sections: Tax paying on the first four pages and Reimbursing on the second three pages. Taxpaying employers are those required to pay Unemployment Insurance (UI) taxes under Employment Department law. The designation includes private for-profit employers, some private non-profit, and Local Government employers who elect to be taxpaying. Approximately 97 percent of all employers are subject to Unemployment Insurance law are taxpaying. Reimbursing employers do not pay taxes. Instead, the law allows them to make payments in lieu of taxes in the amount equal to the Unemployment Insurance benefits paid to their former employees. Reimbursing employers include all State Government, most Local Government employers, and private non-profit employers who have elected to be reimbursing. Federal Government data have been included in the reimbursing section; however, the Federal Government is not subject to Oregon Employment Department law.

Down the left side of the table are 3-digit industry codes and descriptions taken from the North American Industry Classification System (NAICS) manual. The first column "Total Payroll" represents all wages paid by employers. The second column "Taxable Payroll" is the portion of total payroll on which UI taxes were assessed. The 2001 taxpaying employers paid tax on the first \$25,000 of each employees earnings. The percent in the third column is calculated by dividing Taxable Payroll by Total Payroll.

"Tax Assessments," fourth column represented the tax liability of employers based on the amount of their taxable payroll multiplied by the tax rate assigned to them by the department. The next two columns "Taxes as a % of Total and Taxable Payroll" are tax assessments divided by the first and second columns, respectively. Taxes as a % of Taxable Payroll is often referred to as the "Industry Tax Rate."

The seventh column "Regular Benefits" is the amount of benefits paid to claimants in the 26-week Regular Unemployment Insurance program. The next two columns "Regular Benefits as a % of Total and Taxable Payroll" are Regular benefits divided by the first and second columns, respectively. The final column "Amount of Regular Benefits per \$100 Taxes Paid" means that for every \$100 of taxes paid by employers in a given industry, the amount shown was paid back in benefits to claimants from that same industry.

The preceding explanations apply to corresponding columns on the second three pages for Reimbursing employers.

It should be kept in mind that the calculations in this report represented industries as a whole. Within each industry category there may be considerable variations. If you want further information, please contact Ahmad Rostamizadeh at (503) 947-1227 or Ahmad.Rostamizadeh@state.or.us The web-site address is: <http://findit.emp.state.or.us/ui/programanalysis/uipa-toc.htm>

**OREGON UNEMPLOYMENT INSURANCE TAXES AND BENEFITS
BY INDUSTRY FOR CALENDAR-YEAR 2001**

ALL TAXPAYING EMPLOYERS

NAICS	INDUSTRY	TOTAL PAYROLL	TAXABLE PAYROLL	% OF PAYROLL THAT IS TAXABLE	TAX ASSESSMENTS	TAXES AS % OF		REGULAR BENEFITS	REGULAR BENEFITS AS % OF		AMOUNT OF REGULAR BENEFITS PER \$100 TAXES PAID
						TOTAL PAYROLL	TAXABLE PAYROLL		TOTAL PAYROLL	TAXABLE PAYROLL	
TOTAL	ALL INDUSTRIES	41,231,428,737	25,160,550,268	61.02%	436,866,762	1.06%	1.74%	651,319,599	1.58%	2.59%	149
11	AGRI, FORESTRY, FISH & HUNT	1,084,637,685	825,849,815	76.14%	16,766,566	1.55%	2.03%	26,141,477	2.41%	3.17%	156
111	CROP PRODUCTION	479,049,954	401,212,360	83.75%	6,755,445	1.41%	1.68%	7,563,496	1.58%	1.89%	112
112	ANIMAL PRODUCTION	79,656,581	58,829,772	73.85%	940,082	1.18%	1.60%	499,543	0.63%	0.85%	53
113	FORESTRY AND LOGGING	340,867,511	226,610,262	66.48%	5,805,337	1.70%	2.56%	12,264,362	3.60%	5.41%	211
114	FISHING, HUNT, TRAP	19,137,473	12,853,038	67.16%	383,305	2.00%	2.98%	1,283,254	6.71%	9.98%	335
115	AGRICULTURE & FORESTRY SUPPORT	165,926,166	126,344,384	76.14%	2,882,397	1.74%	2.28%	4,530,822	2.73%	3.59%	157
21	MINING	82,443,233	54,452,267	66.05%	1,283,349	1.56%	2.36%	2,368,197	2.87%	4.35%	185
211	OIL AND GAS EXTRACTION	334,673	100,477	30.02%	1,815	0.54%	1.81%	---	---	---	---
212	MINING, EXCEPT OIL AND GAS	80,863,418	53,672,771	66.37%	1,268,155	1.57%	2.36%	2,313,628	2.86%	4.31%	182
213	SUPPORT ACTIVITIES FOR MINING	1,245,141	679,019	54.53%	13,379	1.07%	1.97%	54,569	4.38%	8.04%	408
22	UTILITIES	283,884,132	121,711,197	42.87%	1,491,996	0.53%	1.23%	1,608,113	0.57%	1.32%	108
221	UTILITIES	283,884,132	121,711,197	42.87%	1,491,996	0.53%	1.23%	1,608,113	0.57%	1.32%	108
23	CONSTRUCTION	2,814,608,381	1,731,637,823	61.52%	41,724,376	1.48%	2.41%	118,104,253	4.20%	6.82%	283
236	CONSTRUCTION OF BUILDINGS	651,175,759	408,040,990	62.66%	9,738,055	1.50%	2.39%	24,912,170	3.83%	6.11%	256
237	HEAVY CONSTRUCTION	540,331,681	244,994,283	45.34%	6,679,004	1.24%	2.73%	24,303,160	4.50%	9.92%	364
238	SPECIALTY TRADE CONTRACTORS	1,623,100,940	1,078,602,551	66.45%	25,307,317	1.56%	2.35%	68,888,923	4.24%	6.39%	272
31-33	MANUFACTURING	8,463,597,037	4,665,467,011	55.12%	81,406,055	0.96%	1.74%	188,122,287	2.22%	4.03%	231
311	FOOD MFG	580,941,537	421,006,119	72.47%	8,478,145	1.46%	2.01%	16,030,042	2.76%	3.81%	189
312	BEVERAGE & TOBACCO PROD MFG	84,402,889	55,474,218	65.73%	923,960	1.09%	1.67%	893,984	1.06%	1.61%	97
313	TEXTILE MILLS	5,405,681	4,269,161	78.98%	78,269	1.45%	1.83%	221,055	4.09%	5.18%	282
314	TEXTILE PRODUCT MILLS	27,332,753	21,205,124	77.58%	368,926	1.35%	1.74%	603,595	2.21%	2.85%	164
315	APPAREL MFG	37,497,162	28,761,524	76.70%	537,558	1.43%	1.87%	651,145	1.74%	2.26%	121
316	LEATHER AND ALLIED PROD MFG	10,195,948	7,971,421	78.18%	105,798	1.04%	1.33%	133,359	1.31%	1.67%	126
321	WOODPRODUCT MFG	1,023,745,213	693,633,822	67.75%	12,649,514	1.24%	1.82%	29,044,403	2.84%	4.19%	230
322	PAPER MFG	356,767,297	180,203,856	50.51%	3,250,915	0.91%	1.80%	2,542,682	0.71%	1.41%	78
323	PRINTING & RELATED SUPP ACT	323,386,476	205,128,222	63.43%	3,314,498	1.02%	1.62%	4,712,354	1.46%	2.30%	142
324	PETROLEUM & COAL PROD MFG	14,220,251	8,694,759	61.14%	211,632	1.49%	2.43%	519,941	3.66%	5.98%	246
325	CHEMICAL MFG	168,916,979	91,524,030	54.18%	1,372,778	0.81%	1.50%	2,296,207	1.36%	2.51%	167
326	PLASTIC & RUBBER PROD MFG	181,913,252	126,899,206	69.76%	2,304,642	1.27%	1.82%	4,799,032	2.64%	3.78%	208
327	NONMETALLIC MINERAL PROD MFG	245,497,405	153,958,741	62.71%	2,903,051	1.18%	1.89%	4,946,586	2.01%	3.21%	170
331	PRIMARY METAL MFG	400,913,827	214,226,643	53.43%	4,188,289	1.04%	1.96%	9,816,335	2.45%	4.58%	234
332	FABRICATED METAL PRODUCT MFG	608,216,771	409,872,691	67.39%	7,547,781	1.24%	1.84%	16,037,198	2.64%	3.91%	212
333	MACHINERY MFG	564,319,120	318,674,364	56.47%	6,365,764	1.13%	2.00%	15,074,922	2.67%	4.73%	237
334	COMPUTER & ELEC PROD MFG	2,969,804,168	1,161,080,749	39.10%	16,923,997	0.57%	1.46%	35,699,527	1.20%	3.07%	211
335	ELEC EQUIPMENT & APPLIANCES	120,732,281	70,355,805	58.27%	1,144,416	0.95%	1.63%	2,983,334	2.47%	4.24%	261
336	TRANS EQUIP MFG	518,803,268	327,343,818	63.10%	5,771,220	1.11%	1.76%	32,699,683	6.30%	9.99%	567
337	FURNITURE & REL PROD MFG	220,584,758	165,182,737	74.88%	2,964,903	1.34%	1.79%	4,519,023	2.05%	2.74%	152
339	MISC MFG	---	---	---	---	---	---	3,897,880	---	---	---
42	WHOLESALE TRADE	2,955,800,643	1,539,933,046	52.10%	25,166,860	0.85%	1.63%	32,741,156	1.11%	2.13%	130
423	MERCHANT WHOLESALERS, DUR GOODS	1,410,545,613	750,834,760	53.23%	12,081,125	0.86%	1.61%	17,991,748	1.28%	2.40%	149
424	MERCHANT WHOLESALERS, NONDUR GOODS	1,052,576,691	576,430,036	54.76%	9,760,942	0.93%	1.69%	9,617,414	0.91%	1.67%	99
425	ELEC MARKETS & AGENTS & BROKERS	492,678,339	212,668,251	43.17%	3,324,793	0.67%	1.56%	5,131,994	1.04%	2.41%	154
44-45	RETAIL TRADE	4,501,287,196	3,258,653,492	72.39%	51,553,127	1.15%	1.58%	59,996,825	1.33%	1.84%	116
441	MOTOR VEH & PARTS DEALERS	964,924,608	610,194,485	63.24%	10,888,126	1.13%	1.78%	12,175,274	1.26%	2.00%	112

**OREGON UNEMPLOYMENT INSURANCE TAXES AND BENEFITS
BY INDUSTRY FOR CALENDAR-YEAR 2001**

ALL TAXPAYING EMPLOYERS

NAICS	INDUSTRY	TOTAL PAYROLL	TAXABLE PAYROLL	% OF PAYROLL THAT IS TAXABLE	TAX ASSESSMENTS	TAXES AS % OF		REGULAR BENEFITS	REGULAR BENEFITS AS % OF		AMOUNT OF REGULAR BENEFITS PER \$100 TAXES PAID
						TOTAL PAYROLL	TAXABLE PAYROLL		TOTAL PAYROLL	TAXABLE PAYROLL	
442	FURNITURE & HOME FURNISH STORE	205,825,193	145,571,613	70.73%	2,376,117	1.15%	1.63%	3,041,662	1.48%	2.09%	128
443	ELECTRONICS & APP STORES	220,450,688	142,401,380	64.60%	2,447,789	1.11%	1.72%	2,722,870	1.24%	1.91%	111
444	BLDG MATERL & GARDEN SUPP STORES	363,722,050	271,873,422	74.75%	4,290,313	1.18%	1.58%	7,007,840	1.93%	2.58%	163
445	FOOD & BEV STORES	674,169,598	537,641,443	79.75%	7,423,100	1.10%	1.38%	7,537,358	1.12%	1.40%	102
446	HEALTH & PERSONAL CARE STORES	153,692,103	107,149,858	69.72%	1,521,206	0.99%	1.42%	1,388,332	0.90%	1.30%	91
447	GAS STATIONS	209,136,301	167,585,219	80.13%	3,101,314	1.48%	1.85%	3,831,570	1.83%	2.29%	124
448	CLOTHING STORES	338,778,815	247,032,910	72.92%	3,915,728	1.16%	1.59%	3,358,936	0.99%	1.36%	86
451	SPRT GOODS,HOBBY,BOOKS & MUSIC	197,880,915	155,741,815	78.70%	2,415,618	1.22%	1.55%	1,873,655	0.95%	1.20%	78
452	GEN MERCHANDISE STORE	628,096,343	484,582,421	77.15%	5,957,575	0.95%	1.23%	7,741,312	1.23%	1.60%	130
453	MISC STR RETAILERS	350,557,737	254,199,784	72.51%	4,429,304	1.26%	1.74%	4,074,920	1.16%	1.60%	92
454	NONSTORE RETAILERS	194,052,845	134,679,141	69.40%	2,786,936	1.44%	2.07%	5,243,096	2.70%	3.89%	188
48-49	TRANSPORTATION & WAREHOUSING	1,662,882,642	1,118,533,337	67.26%	19,256,249	1.16%	1.72%	21,624,814	1.30%	1.93%	112
481	AIR TRANSPORTATION	182,747,273	106,927,049	58.51%	1,156,492	0.63%	1.08%	791,225	0.43%	0.74%	68
482	RAIL TRANSPORTATION	---	---	---	---	---	---	---	---	---	---
483	WATER TRANSPORTATION	25,749,490	13,630,010	52.93%	246,330	0.96%	1.81%	165,060	0.64%	1.21%	67
484	TRUCK TRANSPORTATION	675,729,238	469,447,049	69.47%	8,695,243	1.29%	1.85%	12,811,524	1.90%	2.73%	147
485	TRANSIT & GROUND PASSENGER TRANS	71,679,640	60,709,991	84.70%	1,355,103	1.89%	2.23%	2,236,251	3.12%	3.68%	165
486	PIPELINE TRANSPORTATION	3,247,076	1,148,554	35.37%	24,086	0.74%	2.10%	55,737	1.72%	4.85%	231
487	SCENIC & SIGHTSEEING TRANS	12,224,927	7,472,314	61.12%	157,755	1.29%	2.11%	263,912	2.16%	3.53%	167
488	SUPPORT ACTIVITIES FOR TRANS	274,563,167	172,330,907	62.77%	3,368,864	1.23%	1.95%	3,044,802	1.11%	1.77%	90
491	POSTAL SERVICE	1,233,774	838,882	67.99%	13,569	1.10%	1.62%	4,060	0.33%	0.48%	30
492	COURIERS & MESSENGERS	194,968,056	123,637,733	63.41%	1,840,430	0.94%	1.49%	1,417,084	0.73%	1.15%	77
493	WAREHOUSING & STORAGE	220,740,001	162,390,848	73.57%	2,398,377	1.09%	1.48%	835,159	0.38%	0.51%	35
51	INFORMATION	1,639,120,574	837,416,158	51.09%	13,201,930	0.81%	1.58%	25,942,733	1.58%	3.10%	197
511	PUBLISHING INDUSTRIES	759,813,233	365,614,709	48.12%	5,400,482	0.71%	1.48%	10,393,158	1.37%	2.84%	192
512	MOTION PICTURE & SOUND REC IND	95,231,652	64,271,804	67.49%	1,275,051	1.34%	1.98%	2,895,495	3.04%	4.51%	227
515	BROADCASTING, EXCEPT INTERNET	154,501,824	81,827,304	52.96%	1,439,818	0.93%	1.76%	1,844,249	1.19%	2.25%	128
516	INTERNET PUBLISHING & BROADCAST	9,139,815	5,310,695	58.11%	119,068	1.30%	2.24%	822,897	9.00%	15.50%	691
517	TELECOMMUNICATIONS	456,618,706	240,097,759	52.58%	3,854,702	0.84%	1.61%	7,097,883	1.55%	2.96%	184
518	ISPs AND DATA PROCESSING	151,169,067	75,736,683	50.10%	1,067,131	0.71%	1.41%	2,885,473	1.91%	3.81%	270
519	OTHER INFORMATION SERVICES	12,646,278	4,557,204	36.04%	45,678	0.36%	1.00%	3,578	0.03%	0.08%	8
52	FINACE AND INSURANCE	2,595,125,066	1,373,134,146	52.91%	21,895,187	0.84%	1.59%	17,200,893	0.66%	1.25%	79
521	MONETARY AUTHORITIES CENT BANK	---	---	---	---	---	---	---	---	---	---
522	CREDIT INTERMEDIATION	1,000,375,544	587,558,153	58.73%	9,802,931	0.98%	1.67%	9,167,893	0.92%	1.56%	94
523	FINANCIAL INVESTMENT	416,690,889	127,740,524	30.66%	1,769,882	0.42%	1.39%	1,408,947	0.34%	1.10%	80
524	INSURANCE CARRIERS & REL ACT	1,162,645,825	649,840,026	55.89%	10,146,859	0.87%	1.56%	6,478,220	0.56%	1.00%	64
525	FUNDS, TRUSTS & OTHERS	15,412,807	7,995,443	51.88%	175,515	1.14%	2.20%	145,833	0.95%	1.82%	83
53	REAL ESTATE, RENTAL & LEASING	969,538,309	641,863,608	66.20%	11,892,623	1.23%	1.85%	8,321,481	0.86%	1.30%	70
531	REAL ESTATE	759,083,203	497,973,021	65.60%	9,440,540	1.24%	1.90%	5,536,526	0.73%	1.11%	59
532	RENTAL & LEASING SERVICES	197,567,986	137,538,525	69.62%	2,363,013	1.20%	1.72%	2,732,073	1.38%	1.99%	116
533	LESSORS OF NONFINAN INTANG ASST	12,887,121	6,352,062	49.29%	89,070	0.69%	1.40%	52,882	0.41%	0.83%	59
54	PROFESSIONAL & TECHNICAL SERV	3,333,027,198	1,760,520,464	52.82%	28,914,729	0.87%	1.64%	29,737,985	0.89%	1.69%	103
541	PROFESSIONAL & TECH SERV	3,333,027,198	1,760,520,464	52.82%	28,914,729	0.87%	1.64%	29,737,985	0.89%	1.69%	103
55	MANAGEMENT OF COMPANIES & ENTERP	1,310,875,347	704,196,458	53.72%	10,933,662	0.83%	1.55%	2,379,173	0.18%	0.34%	22
551	MANAGEMENT OF COMP & ENTERP	1,310,875,347	704,196,458	53.72%	10,933,662	0.83%	1.55%	2,379,173	0.18%	0.34%	22
56	ADMIN & WASTE SERVICES	2,170,470,115	1,580,191,082	72.80%	28,786,394	1.33%	1.82%	50,179,790	2.31%	3.18%	174

**ALL REIMBURSING EMPLOYERS
FOR CALENDER YEAR 2001**

NAICS	INDUSTRY	TOTAL PAYROLL	REGULAR BENEFITS	REGULAR BENEFITS AS % OF TOTAL PAYROLL
TOTAL	ALL INDUSTRIES	11,794,374,996	40,231,486	0.34%
11	AGRI,FORESTRY,FISH &HUNT	208,434,564	352	0.00%
111	CROP PRODUCTION	----	----	----
112	ANIMAL PRODUCTION	----	----	----
113	FORESTRY AND LOGGING	208,429,128	352	0.00%
114	FISHING, HUNT, TRAP	----	----	----
115	AGRICULTURE & FORESTRY SUPPORT	5,436	----	----
21	MINING	----	----	----
211	OIL AND GAS EXTRACTION	----	----	----
212	MINING,EXCEPT OIL AND GAS	----	----	----
213	SUPPORT ACTIVITIES FOR MINING	----	----	----
22	UTILITIES	204,619,371	155,085	0.08%
221	UTILITIES	204,619,371	155,085	0.08%
23	CONSTRUCTION	----	528,526	----
236	CONSTRUCTION OF BUILDINGS	----	----	----
237	HEAVY CONSTRUCTION	----	528,526	----
238	SPECIALTY TRADE CONTRACTORS	----	----	----
31-33	MANUFACTURING	4,767,388	25,820	0.54%
311	FOOD MFG	----	----	----
312	BEVERAGE & TOBACCO PROD MFG	----	----	----
313	TEXTILE MILLS	----	----	----
314	TEXTILE PRODUCT MILLS	----	----	----
315	APPAREL MFG	----	----	----
316	LEATHER AND ALLIED PROD MFG	----	----	----
321	WOODPRODUCT MFG	----	5,263	----
322	PAPER MFG	----	----	----
323	PRINTING & RELATED SUPP ACT	----	----	----
324	PETROLEUM & COAL PROD MFG	----	----	----
325	CHEMICAL MFG	----	----	----
326	PLASTIC & RUBBER PROD MFG	----	----	----
327	NONMETALLIC MINERAL PROD MFG	----	----	----
331	PRIMARY METAL MFG	----	----	----
332	FABRICATED METAL PRODUCT MFG	----	----	----
333	MACHINERY MFG	----	----	----
334	COMPUTER & ELEC PROD MFG	----	----	----
335	ELEC EQUIPMENT & APPLIANCES	----	----	----
336	TRANS EQUIP MFG	----	----	----
337	FURNITURE & REL PROD MFG	4,767,388	20,557	0.43%
339	MISC MFG	----	----	----
42	WHOLESALE TRADE	----	----	----
423	MERCHANT WHOLESALERS,DUR GOODS	----	----	----
424	MERCHANT WHOLESALERS,NONDUR GOODS	----	----	----
425	ELEC MARKETS & AGENTS & BROKERS	----	----	----

**ALL REIMBURSING EMPLOYERS
FOR CALENDER YEAR 2001**

NAICS	INDUSTRY	TOTAL PAYROLL	REGULAR BENEFITS	REGULAR BENEFITS AS % OF TOTAL PAYROLL
44-45	RETAIL TRADE	3,623,524	71,257	1.97%
441	MOTOR VEH & PARTS DEALERS	-----	-----	-----
442	FURNITURE & HOME FURNISH STORE	-----	-----	-----
443	ELECTRONICS & APP STORES	-----	-----	-----
444	BLDG MATERL & GARDEN SUPP STORES	-----	-----	-----
445	FOOD & BEV STORES	-----	-----	-----
446	HEALTH & PERSONAL CARE STORES	-----	-----	-----
447	GAS STATIONS	-----	-----	-----
448	CLOTHING STORES	425,605	-----	-----
451	SPRT GOODS,HOBBY,BOOKS & MUSIC	2,323,390	15,924	0.69%
452	GEN MERCHANDISE STORE	-----	9,643	-----
453	MISC STR RETAILERS	405,814	45,690	11.26%
454	NONSTORE RETAILERS	468,715	-----	-----
48-49	TRANSPORTATION & WAREHOUSING	565,682,143	1,550,336	0.27%
481	AIR TRANSPORTATION	36,364	-----	-----
482	RAIL TRANSPORTATION	-----	-----	-----
483	WATER TRANSPORTATION	-----	-----	-----
484	TRUCK TRANSPORTATION	-----	-----	-----
485	TRANSIT & GROUND PASSENGER TRANS	130,162,450	173,848	0.13%
486	PIPELINE TRANSPORTATION	-----	-----	-----
487	SCENIC & SIGHTSEEING TRANS	992,889	26,888	2.71%
488	SUPPORT ACTIVITIES FOR TRANS	55,065,019	276,276	0.50%
491	POSTAL SERVICE	373,850,050	1,073,324	0.29%
492	COURIERS & MESSENGERS	-----	-----	-----
493	WAREHOUSING & STORAGE	5,575,371	-----	-----
51	INFORMATION	8,621,629	64,288	0.75%
511	PUBLISHING INDUSTRIES	8,514,074	40,283	0.47%
512	MOTION PICTURE & SOUND REC IND	107,555	-----	-----
515	BROADCASTING, EXCEPT INTERNET	-----	17,647	-----
516	INTERNET PUBLISHING & BROADCAST	-----	-----	-----
517	TELECOMMUNICATIONS	-----	5,410	-----
518	ISPs AND DATA PROCESSING	-----	-----	-----
519	OTHER INFORMATION SERVICES	-----	948	-----
52	FINACE AND INSURANCE	64,169,542	102,949	0.16%
521	MONETARY AUTHORITIES CENT BANK	-----	-----	-----
522	CREDIT INTERMEDIATION	5,159,104	-----	-----
523	FINANCIAL INVESTMENT	-----	-----	-----
524	INSURANCE CARRIERS & REL ACT	50,945,696	89,546	0.18%
525	FUNDS, TRUSTS & OTHERS	8,064,742	13,403	0.17%
53	REAL ESTATE, RENTAL & LEASING	38,989,276	368,856	0.95%
531	REAL ESTATE	38,989,276	368,856	0.95%
532	RENTAL & LEASING SERVICES	-----	-----	-----
533	LESSORS OF NONFINAN INTANG ASST	-----	-----	-----
54	PROFESSIONAL & TECHNICAL SERV	138,103,178	29,520	0.02%
541	PROFESSIONAL & TECH SERV	138,103,178	29,520	0.02%

**ALL REIMBURSING EMPLOYERS
FOR CALENDER YEAR 2001**

NAICS	INDUSTRY	TOTAL PAYROLL	REGULAR BENEFITS	REGULAR BENEFITS AS % OF TOTAL PAYROLL
55	MANAGEMENT OF COMPANIES & ENTERP	85,093,219	3,767	0.00%
551	MANAGEMENT OF COMP & ENTERP	85,093,219	3,767	0.00%
56	ADMIN & WASTE SERVICES	42,357,122	177,028	0.42%
561	ADMIN & SUPPORT SERVICES	40,543,673	177,028	0.44%
562	WASTE MANAGEMENT & REMED SERV	1,813,449	-----	-----
61	EDUCATIONAL SERVICES	3,794,455,977	7,032,932	0.19%
611	EDUCATIONAL SERV	3,794,455,977	7,032,932	0.19%
62	HEALTH CARE & SOCIAL ASSISTANCE	2,669,000,365	9,055,877	0.34%
621	AMBULATORY HEALTH CARE SERVICES	330,608,424	887,619	0.27%
622	HOSPITALS	1,829,250,553	3,594,835	0.20%
623	NURSING & RESIDENTIAL CARE SERV	224,493,719	1,995,006	0.89%
624	SOCIAL ASSISTANCE	284,647,669	2,578,417	0.91%
71	ARTS, ENTERTAINMENT & RECREATION	113,962,529	643,718	0.56%
711	PERFORMING ARTS & SPECTATOR SPRTS	5,111,702	60,088	1.18%
712	MUSEUMS, PARKS & HISTORICAL SITES	37,349,095	395,808	1.06%
713	GAMBLING, RECREATION & AMUSEMENT	71,501,732	187,822	0.26%
72	ACCOMMODATION & FOOD SERVICES	2,465,768	3,942	0.16%
721	ACCOMMODATION	2,307,235	3,265	0.14%
722	FOOD SERVICES & DRINKING PLACES	158,533	677	0.43%
81	OTHER SEVICES,EXCEPT PUBLIC ADMIN	194,945,666	835,659	0.43%
811	REPAIR & MAINTENANCE	-----	-----	-----
812	PERSONAL & LAUNDRY SERVICES	2,573,037	3,166	0.12%
813	MEMBERSHIP ASSOCIATIONS	192,372,629	832,493	0.43%
814	PRIVATE HOUSEHOLDS	-----	-----	-----
92	PUBLIC ADMINISTRATION	3,655,083,735	19,581,574	0.54%
921	EXECUTIVE,LEGISLATIVE & GEN GOV	1,910,244,908	5,046,378	0.26%
922	JUSTICE, PUBLIC ORDER & SAFETY	514,285,202	1,174,647	0.23%
923	ADMIN OF HUMAN RESOURCE PROGRAMS	449,678,949	3,871,423	0.86%
924	ADMIN OF ENVIRONMENTAL PROGRAMS	488,240,287	1,916,525	0.39%
925	COMMUNITY & HOUSING PROG ADMIN	19,350,548	121,566	0.63%
926	ADMIN OF ECONOMIC PROGRAMS	190,651,893	3,334,205	1.75%
927	SPACE RESEARCH & TECHNOLOGY	-----	-----	-----
928	NATIONAL SCRTY & INTERNAT AFFAIRS	82,631,948	4,116,830	4.98%