

State of Oregon
Employment Department
Budget and Program Analysis

An Explanation of Oregon Unemployment Insurance Taxes and Benefits by Industry for Calendar Year, 2002

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 2002 taxpaying employers paid tax on the first \$25,000 of each employee's earnings. The percent in the third column is calculated by dividing Taxable Payroll by Total Payroll.

"Tax Assessments," fourth column represents 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 are 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 represent industries as a whole. Within each industry category there may be considerable variations. If you want further information, please contact Jennifer Shawcross at (503) 947-1306 or Jennifer.J.Shawcross@state.or.us. The website address for this and other UI reports is: <http://findit.emp.state.or.us/ui/reports/uireport.htm>.

**OREGON UNEMPLOYMENT INSURANCE TAXES AND BENEFITS
BY INDUSTRY FOR CALENDAR-YEAR 2002**

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	\$40,502,765,609	\$24,616,832,434	60.78%	\$464,223,713	1.15%	1.89%	\$794,858,707	1.96%	3.23%	\$171
11	AGRI,FORESTRY,FISH &HUNT	\$1,035,309,651	\$816,476,813	78.86%	\$17,609,357	1.70%	2.16%	\$29,046,044	2.81%	3.56%	\$165
111	CROP PRODUCTION	\$478,207,657	\$411,005,180	85.95%	\$7,190,532	1.50%	1.75%	\$10,121,231	2.12%	2.46%	\$141
112	ANIMAL PRODUCTION	\$64,223,305	\$54,486,142	84.84%	\$885,033	1.38%	1.62%	\$805,538	1.25%	1.48%	\$91
113	FORESTRY AND LOGGING	\$293,891,257	\$193,086,737	65.70%	\$5,516,748	1.88%	2.86%	\$11,954,232	4.07%	6.19%	\$217
114	FISHING, HUNT, TRAP	\$10,320,352	\$7,797,076	75.55%	\$301,688	2.92%	3.87%	\$1,324,063	12.83%	16.98%	\$439
115	AGRICULTURE & FORESTRY SUPPORT	\$188,667,080	\$150,101,678	79.56%	\$3,715,356	1.97%	2.48%	\$4,840,981	2.57%	3.23%	\$130
21	MINING	\$68,881,659	\$44,162,590	64.11%	\$1,262,783	1.83%	2.86%	\$2,041,094	2.96%	4.62%	\$162
211	OIL AND GAS EXTRACTION	\$34,842	\$25,000	71.75%	\$750	2.15%	3.00%	\$0	0	0	\$0
212	MINING,EXCEPT OIL AND GAS	\$67,157,541	\$43,218,430	64.35%	\$1,239,781	1.85%	2.87%	\$2,006,963	2.99%	4.64%	\$162
213	SUPPORT ACTIVITIES FOR MINING	\$1,689,276	\$919,160	54.41%	\$22,252	1.32%	2.42%	\$34,131	2.02%	3.71%	\$153
22	UTILITIES	\$341,238,658	\$131,591,831	38.56%	\$1,885,757	0.55%	1.43%	\$1,610,793	0.47%	1.22%	\$85
221	UTILITIES	\$341,238,658	\$131,591,831	38.56%	\$1,885,757	0.55%	1.43%	\$1,610,793	0.47%	1.22%	\$85
23	CONSTRUCTION	\$3,076,543,941	\$1,967,166,171	63.94%	\$51,129,279	1.66%	2.60%	\$140,354,681	4.56%	7.13%	\$275
236	CONSTRUCTION OF BUILDINGS	\$763,459,530	\$470,102,421	61.58%	\$11,910,898	1.56%	2.53%	\$30,690,684	4.02%	6.53%	\$258
237	HEAVY CONSTRUCTION	\$441,690,123	\$273,300,540	61.88%	\$8,172,382	1.85%	2.99%	\$25,397,845	5.75%	9.29%	\$311
238	SPECIALTY TRADE CONTRACTORS	\$1,871,394,288	\$1,223,763,210	65.39%	\$31,045,999	1.66%	2.54%	\$84,266,152	4.50%	6.89%	\$271
31-33	MANUFACTURING	\$8,783,156,642	\$4,800,399,996	54.65%	\$95,900,321	1.09%	2.00%	\$205,681,251	2.34%	4.28%	\$214
311	FOOD MFG	\$623,571,739	\$450,419,071	72.23%	\$10,022,023	1.61%	2.23%	\$16,167,217	2.59%	3.59%	\$161
312	BEVERAGE & TOBACCO PROD MFG	\$67,085,112	\$46,956,252	70.00%	\$827,126	1.23%	1.76%	\$1,707,315	2.54%	3.64%	\$206
313	TEXTILE MILLS	\$4,655,155	\$3,462,786	74.39%	\$64,621	1.39%	1.87%	\$215,445	4.63%	6.22%	\$333
314	TEXTILE PRODUCT MILLS	\$26,959,077	\$20,456,535	75.88%	\$422,513	1.57%	2.07%	\$621,814	2.31%	3.04%	\$147
315	APPAREL MFG	\$30,919,668	\$24,380,768	78.85%	\$501,403	1.62%	2.06%	\$2,073,878	6.71%	8.51%	\$414
316	LEATHER AND ALLIED PROD MFG	\$12,374,899	\$9,103,663	73.57%	\$146,565	1.18%	1.61%	\$245,201	1.98%	2.69%	\$167
321	WOODPRODUCT MFG	\$1,138,771,687	\$738,724,035	64.87%	\$15,904,472	1.40%	2.15%	\$23,612,577	2.07%	3.20%	\$148
322	PAPER MFG	\$398,285,048	\$188,114,939	47.23%	\$3,835,706	0.96%	2.04%	\$3,712,761	0.93%	1.97%	\$97
323	PRINTING & RELATED SUPP ACT	\$291,915,303	\$184,891,428	63.34%	\$3,500,614	1.20%	1.89%	\$6,976,428	2.39%	3.77%	\$199
324	PETROLEUM & COAL PROD MFG	\$18,285,665	\$10,723,522	58.96%	\$285,193	1.51%	2.66%	\$383,734	2.04%	3.58%	\$135
325	CHEMICAL MFG	\$176,887,638	\$93,917,493	53.09%	\$1,703,208	0.96%	1.81%	\$2,642,390	1.49%	2.81%	\$155
326	PLASTIC & RUBBER PROD MFG	\$197,792,567	\$139,502,804	70.53%	\$2,843,307	1.44%	2.04%	\$4,400,539	2.22%	3.15%	\$155
327	NONMETALLIC MINERAL PROD MFG	\$195,970,271	\$122,572,675	62.55%	\$2,578,686	1.32%	2.10%	\$7,280,549	3.72%	5.94%	\$282
331	PRIMARY METAL MFG	\$417,504,961	\$229,500,798	54.97%	\$5,337,920	1.28%	2.33%	\$14,452,059	3.46%	6.30%	\$271
332	FABRICATED METAL PRODUCT MFG	\$525,895,298	\$348,988,762	66.36%	\$7,446,065	1.42%	2.13%	\$19,185,057	3.65%	5.50%	\$258
333	MACHINERY MFG	\$566,513,588	\$301,691,109	53.25%	\$6,549,695	1.16%	2.17%	\$16,009,482	2.83%	5.31%	\$244
334	COMPUTER & ELEC PROD MFG	\$2,946,378,874	\$1,137,285,317	38.60%	\$18,207,666	0.62%	1.60%	\$50,036,650	1.70%	4.40%	\$275
335	ELEC EQUIPMENT & APPLIANCES	\$88,462,702	\$53,388,323	60.35%	\$994,407	1.12%	1.86%	\$4,891,237	5.53%	9.16%	\$492
336	TRANS EQUIP MFG	\$588,335,034	\$369,005,860	62.72%	\$8,448,055	1.44%	2.29%	\$21,421,849	3.64%	5.81%	\$254
337	FURNITURE & REL PROD MFG	\$217,569,608	\$165,752,326	76.18%	\$3,317,856	1.52%	2.00%	\$5,230,791	2.40%	3.16%	\$158
339	MISC MFG	\$248,482,748	\$161,561,530	65.02%	\$2,963,220	1.19%	1.83%	\$4,414,275	1.78%	2.73%	\$149
42	WHOLESALE TRADE	\$3,566,916,754	\$1,791,999,008	50.24%	\$32,334,013	0.91%	1.80%	\$42,639,797	1.20%	2.38%	\$132
423	MERCHANT WHOLESALERS,DUR GOODS	\$1,596,552,423	\$839,484,824	52.58%	\$15,264,533	0.96%	1.82%	\$23,695,473	1.48%	2.82%	\$155
424	MERCHANT WHOLESALERS,NONDUR GOODS	\$1,300,457,035	\$682,055,319	52.45%	\$12,244,549	0.94%	1.80%	\$12,450,863	0.96%	1.83%	\$102
425	ELEC MARKETS & AGENTS & BROKERS	\$669,907,296	\$270,458,865	40.37%	\$4,824,931	0.72%	1.78%	\$6,493,461	0.97%	2.40%	\$135
44-45	RETAIL TRADE	\$4,276,897,419	\$3,158,909,272	73.86%	\$52,850,703	1.24%	1.67%	\$73,737,226	1.72%	2.33%	\$140
441	MOTOR VEH & PARTS DEALERS	\$1,004,592,887	\$615,073,504	61.23%	\$12,332,941	1.23%	2.01%	\$13,834,403	1.38%	2.25%	\$112
442	FURNITURE & HOME FURNISH STORE	\$175,630,534	\$128,828,688	73.35%	\$2,392,977	1.36%	1.86%	\$3,311,660	1.89%	2.57%	\$138
443	ELECTRONICS & APP STORES	\$160,180,071	\$112,008,543	69.93%	\$1,954,574	1.22%	1.75%	\$3,308,615	2.07%	2.95%	\$169
444	BLDG MATERL & GARDEN SUPP STORES	\$355,632,826	\$269,950,938	75.91%	\$4,704,963	1.32%	1.74%	\$6,854,249	1.93%	2.54%	\$146
445	FOOD & BEV STORES	\$709,720,334	\$566,827,310	79.87%	\$8,321,911	1.17%	1.47%	\$9,402,835	1.32%	1.66%	\$113
446	HEALTH & PERSONAL CARE STORES	\$149,032,947	\$104,034,702	69.81%	\$1,546,664	1.04%	1.49%	\$1,563,039	1.05%	1.50%	\$101
447	GAS STATIONS	\$168,274,583	\$147,804,051	87.84%	\$2,943,769	1.75%	1.99%	\$4,692,779	2.79%	3.17%	\$159
448	CLOTHING STORES	\$279,641,546	\$217,110,979	77.64%	\$3,523,100	1.26%	1.62%	\$4,282,605	1.53%	1.97%	\$122
451	SPRT GOODS,HOBBY,BOOKS & MUSIC	\$157,478,593	\$132,378,917	84.06%	\$1,993,287	1.27%	1.51%	\$2,506,156	1.59%	1.89%	\$126
452	GEN MERCHANDISE STORE	\$733,754,817	\$575,214,119	78.39%	\$7,544,507	1.03%	1.31%	\$12,755,431	1.74%	2.22%	\$169
453	MISC STR RETAILERS	\$211,155,747	\$167,947,575	79.54%	\$2,796,580	1.32%	1.67%	\$4,470,715	2.12%	2.66%	\$160
454	NONSTORE RETAILERS	\$171,802,534	\$121,729,946	70.85%	\$2,795,430	1.63%	2.30%	\$6,754,737	3.93%	5.55%	\$242
48-49	TRANSPORTATION & WAREHOUSING	\$1,615,550,452	\$1,092,150,468	67.60%	\$19,705,449	1.22%	1.80%	\$27,338,044	1.69%	2.50%	\$139
481	AIR TRANSPORTATION	\$183,897,285	\$111,778,695	60.78%	\$1,373,539	0.75%	1.23%	\$1,407,692	0.77%	1.26%	\$102
482	RAIL TRANSPORTATION	\$0	\$0	0	\$0	0	\$0	\$0	0	0	\$0
483	WATER TRANSPORTATION	\$21,520,421	\$9,796,142	45.52%	\$234,885	1.09%	2.40%	\$229,059	1.06%	2.34%	\$98
484	TRUCK TRANSPORTATION	\$620,463,520	\$430,579,462	69.40%	\$8,268,289	1.33%	1.92%	\$14,634,111	2.36%	3.40%	\$177
485	TRANSIT & GROUND PASSENGER TRANS	\$78,141,166	\$67,994,658	87.02%	\$1,589,784	2.03%	2.34%	\$3,181,860	4.07%	4.68%	\$200

**OREGON UNEMPLOYMENT INSURANCE TAXES AND BENEFITS
BY INDUSTRY FOR CALENDAR-YEAR 2002**

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	
486	PIPELINE TRANSPORTATION	\$10,282,168	\$1,743,100	16.95%	\$43,471	0.42%	2.49%	\$49,442	0.48%	2.84%	\$114
487	SCENIC & SIGHTSEEING TRANS	\$7,509,356	\$6,264,128	83.42%	\$139,761	1.86%	2.23%	\$321,193	4.28%	5.13%	\$230
488	SUPPORT ACTIVITIES FOR TRANS	\$251,909,421	\$164,011,455	65.11%	\$3,322,804	1.32%	2.03%	\$4,169,453	1.66%	2.54%	\$125
491	POSTAL SERVICE	\$438,854	\$425,152	96.88%	\$8,064	1.84%	1.90%	\$12,748	2.90%	3.00%	\$158
492	COURIERS & MESSENGERS	\$199,306,351	\$122,231,375	61.33%	\$1,844,141	0.93%	1.51%	\$1,835,065	0.92%	1.50%	\$100
493	WAREHOUSING & STORAGE	\$242,081,910	\$177,326,301	73.25%	\$2,880,711	1.19%	1.62%	\$1,497,420	0.62%	0.84%	\$52
51	INFORMATION	\$1,684,008,558	\$855,224,906	50.79%	\$15,171,478	0.90%	1.77%	\$39,389,104	2.34%	4.61%	\$260
511	PUBLISHING INDUSTRIES	\$785,687,200	\$370,722,510	47.18%	\$6,126,012	0.78%	1.65%	\$15,900,214	2.02%	4.29%	\$260
512	MOTION PICTURE & SOUND REC IND	\$76,639,978	\$53,836,099	70.25%	\$1,156,735	1.51%	2.15%	\$3,375,802	4.40%	6.27%	\$292
515	BROADCASTING, EXCEPT INTERNET	\$147,097,888	\$79,616,579	54.12%	\$1,651,073	1.12%	2.07%	\$2,251,833	1.53%	2.83%	\$136
516	INTERNET PUBLISHING & BROADCAST	\$8,372,344	\$4,487,127	53.59%	\$88,460	1.06%	1.97%	\$564,654	6.74%	12.58%	\$638
517	TELECOMMUNICATIONS	\$492,580,447	\$262,831,945	53.36%	\$4,851,782	0.98%	1.85%	\$14,476,796	2.94%	5.51%	\$298
518	ISPs AND DATA PROCESSING	\$162,966,649	\$78,022,393	47.88%	\$1,230,543	0.76%	1.58%	\$2,774,911	1.70%	3.56%	\$226
519	OTHER INFORMATION SERVICES	\$10,664,052	\$5,708,253	53.53%	\$66,873	0.63%	1.17%	\$44,893	0.42%	0.79%	\$67
52	FINANCE AND INSURANCE	\$2,734,442,556	\$1,365,522,404	49.94%	\$23,759,389	0.87%	1.74%	\$23,764,168	0.87%	1.74%	\$100
521	MONETARY AUTHORITIES CENT BANK	\$20,055	\$20,055	100.0%	\$602	3.00%	3.00%	\$0	0	0	\$0
522	CREDIT INTERMEDIATION	\$1,217,720,333	\$662,560,177	54.41%	\$12,368,203	1.02%	1.87%	\$11,406,422	0.94%	1.72%	\$92
523	FINANCIAL INVESTMENT	\$397,572,527	\$108,503,452	27.29%	\$1,550,215	0.39%	1.43%	\$1,893,615	0.48%	1.75%	\$122
524	INSURANCE CARRIERS & REL ACT	\$1,111,409,841	\$591,082,978	53.18%	\$9,789,064	0.88%	1.66%	\$10,351,402	0.93%	1.75%	\$106
525	FUNDS, TRUSTS & OTHERS	\$7,719,800	\$3,355,742	43.47%	\$51,305	0.66%	1.53%	\$112,728	1.46%	3.36%	\$220
53	REAL ESTATE, RENTAL & LEASING	\$692,356,316	\$470,052,589	67.89%	\$8,800,856	1.27%	1.87%	\$11,039,416	1.59%	2.35%	\$125
531	REAL ESTATE	\$500,570,941	\$340,020,245	67.93%	\$6,445,473	1.29%	1.90%	\$7,033,929	1.41%	2.07%	\$109
532	RENTAL & LEASING SERVICES	\$179,548,503	\$124,231,281	69.19%	\$2,270,399	1.26%	1.83%	\$3,870,403	2.16%	3.12%	\$170
533	LESSORS OF NONFINAN INTANG ASST	\$12,236,872	\$5,801,063	47.41%	\$84,984	0.69%	1.46%	\$135,083	1.10%	2.33%	\$159
54	PROFESSIONAL & TECHNICAL SERV	\$2,905,730,398	\$1,445,194,779	49.74%	\$24,386,679	0.84%	1.69%	\$42,478,176	1.46%	2.94%	\$174
541	PROFESSIONAL & TECH SERV	\$2,905,730,398	\$1,445,194,779	49.74%	\$24,386,679	0.84%	1.69%	\$42,478,176	1.46%	2.94%	\$174
55	MANAGEMENT OF COMPANIES & ENTERP	\$1,396,305,078	\$745,461,937	53.39%	\$14,222,218	1.02%	1.91%	\$3,740,677	0.27%	0.50%	\$26
551	MANAGEMENT OF COMP & ENTERP	\$1,396,305,078	\$745,461,937	53.39%	\$14,222,218	1.02%	1.91%	\$3,740,677	0.27%	0.50%	\$26
56	ADMIN & WASTE SERVICES	\$1,947,216,929	\$1,503,319,534	77.20%	\$29,640,723	1.52%	1.97%	\$62,264,385	3.20%	4.14%	\$210
561	ADMIN & SUPPORT SERVICES	\$1,769,290,962	\$1,391,415,347	78.64%	\$27,743,775	1.57%	1.99%	\$60,166,023	3.40%	4.32%	\$217
562	WASTE MANAGEMENT & REMED SERV	\$177,925,967	\$111,904,187	62.89%	\$1,896,948	1.07%	1.70%	\$2,098,362	1.18%	1.88%	\$111
61	EDUCATIONAL SERVICES	\$177,236,595	\$132,438,278	74.72%	\$2,153,677	1.22%	1.63%	\$2,790,163	1.57%	2.11%	\$130
611	EDUCATIONAL SERV	\$177,236,595	\$132,438,278	74.72%	\$2,153,677	1.22%	1.63%	\$2,790,163	1.57%	2.11%	\$130
62	HEALTH CARE & SOCIAL ASSISTANCE	\$2,859,969,268	\$1,625,160,719	56.82%	\$26,474,585	0.93%	1.63%	\$26,630,392	0.93%	1.64%	\$101
621	AMBULATORY HEALTH CARE SERVICES	\$2,070,898,678	\$947,371,748	45.75%	\$13,397,021	0.65%	1.41%	\$9,836,440	0.47%	1.04%	\$73
622	HOSPITALS	\$51,854,710	\$34,184,688	65.92%	\$508,705	0.98%	1.49%	\$399,864	0.77%	1.17%	\$79
623	NURSING & RESIDENTIAL CARE SERV	\$457,282,756	\$403,710,598	88.28%	\$7,546,134	1.65%	1.87%	\$8,373,385	1.83%	2.07%	\$111
624	SOCIAL ASSISTANCE	\$279,933,124	\$239,893,685	85.70%	\$5,022,725	1.79%	2.09%	\$8,020,703	2.87%	3.34%	\$160
71	ARTS, ENTERTAINMENT & RECREATION	\$418,907,700	\$239,192,304	57.10%	\$4,749,276	1.13%	1.99%	\$7,230,880	1.73%	3.02%	\$152
711	PERFORMING ARTS & SPECTATOR SPRTS	\$195,774,378	\$55,071,909	28.13%	\$1,208,982	0.62%	2.20%	\$2,281,445	1.17%	4.14%	\$189
712	MUSEUMS, PARKS & HISTORICAL SITES	\$18,214,393	\$14,680,421	80.60%	\$282,718	1.55%	1.93%	\$374,319	2.06%	2.55%	\$132
713	GAMBLING, RECREATION & AMUSEMENT	\$204,918,929	\$169,439,974	82.69%	\$3,257,576	1.59%	1.92%	\$4,575,116	2.23%	2.70%	\$140
72	ACCOMMODATION & FOOD SERVICES	\$1,727,222,848	\$1,566,246,432	90.68%	\$27,527,888	1.59%	1.76%	\$33,177,506	1.92%	2.12%	\$121
721	ACCOMMODATION	\$395,591,416	\$342,079,418	86.47%	\$6,700,861	1.69%	1.96%	\$8,805,019	2.23%	2.57%	\$131
722	FOOD SERVICES & DRINKING PLACES	\$1,331,631,432	\$1,224,167,014	91.93%	\$20,827,027	1.56%	1.70%	\$24,372,487	1.83%	1.99%	\$117
81	OTHER SEVICES,EXCEPT PUBLIC ADMIN	\$1,125,601,544	\$818,153,084	72.69%	\$13,818,719	1.23%	1.69%	\$19,096,926	1.70%	2.33%	\$138
811	REPAIR & MAINTENANCE	\$513,139,657	\$347,972,977	67.81%	\$6,289,062	1.23%	1.81%	\$9,559,746	1.86%	2.75%	\$152
812	PERSONAL & LAUNDRY SERVICES	\$218,704,483	\$180,471,339	82.52%	\$2,911,867	1.33%	1.61%	\$3,966,189	1.81%	2.20%	\$136
813	MEMBERSHIP ASSOCIATIONS	\$350,370,320	\$247,160,592	70.54%	\$3,832,395	1.09%	1.55%	\$4,074,975	1.16%	1.65%	\$106
814	PRIVATE HOUSEHOLDS	\$43,387,084	\$42,548,176	98.07%	\$785,395	1.81%	1.85%	\$1,496,017	3.45%	3.52%	\$190
92	PUBLIC ADMINISTRATION	\$69,272,643	\$48,009,319	69.30%	\$840,563	1.21%	1.75%	\$807,985	1.17%	1.68%	\$96
921	EXECUTIVE,LEGISLATIVE & GEN GOV	\$46,512,464	\$33,170,105	71.31%	\$616,172	1.32%	1.86%	\$643,291	1.38%	1.94%	\$104
922	JUSTICE, PUBLIC ORDER & SAFETY	\$9,264,074	\$6,067,436	65.49%	\$84,689	0.91%	1.40%	\$50,265	0.54%	0.83%	\$59
923	ADMIN OF HUMAN RESOURCE PROGRAMS	\$0	\$0	0	\$0	0	0	\$0	0	0	\$0
924	ADMIN OF ENVIRONMENTAL PROGRAMS	\$4,243,642	\$3,611,399	85.10%	\$61,478	1.45%	1.70%	\$70,345	1.66%	1.95%	\$114
925	COMMUNITY & HOUSING PROG ADMIN	\$5,610,189	\$3,707,971	66.09%	\$60,780	1.08%	1.64%	\$35,649	0.64%	0.96%	\$59
926	ADMIN OF ECONOMIC PROGRAMS	\$3,642,274	\$1,452,408	39.88%	\$17,444	0.48%	1.20%	\$8,436	0.23%	0.58%	\$48
927	SPACE RESEARCH & TECHNOLOGY	\$0	\$0	0	\$0	0	0	\$0	0	0	\$0
928	NATIONAL SCRTRY & INTERNAT AFFAIRS	\$0	\$0	0	\$0	0	0	\$0	0	0	\$0

**ALL REIMBURSING EMPLOYERS
FOR CALENDER YEAR 2002**

NAICS	INDUSTRY	TOTAL PAYROLL	REGULAR BENEFITS	REGULAR BENEFITS AS % OF TOTAL PAYROLL
TOTAL	ALL INDUSTRIES	12,463,052,405	59,741,367	0.48%
11	AGRI,FORESTRY,FISH &HUNT	221,923,847	0	0.00%
111	CROP PRODUCTION	----	----	----
112	ANIMAL PRODUCTION	161,077	----	----
113	FORESTRY AND LOGGING	221,521,018	----	0.00%
114	FISHING, HUNT, TRAP	----	----	----
115	AGRICULTURE & FORESTRY SUPPORT	241,752	----	----
21	MINING	0	0	----
211	OIL AND GAS EXTRACTION	----	----	----
212	MINING,EXCEPT OIL AND GAS	----	----	----
213	SUPPORT ACTIVITIES FOR MINING	----	----	----
22	UTILITIES	215,525,522	230,394	0.11%
221	UTILITIES	215,525,522	230,394	0.11%
23	CONSTRUCTION	196,332,942	589,648	0.30%
236	CONSTRUCTION OF BUILDINGS	599,112	----	----
237	HEAVY CONSTRUCTION	147,513,661	589,648	0.40%
238	SPECIALTY TRADE CONTRACTORS	48,220,169	----	----
31-33	MANUFACTURING	485,797	57,066	11.74%
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	----	----	----
322	PAPER MFG	----	----	----
323	PRINTING & RELATED SUPP ACT	485,797	----	0
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	----	57,066	----
339	MISC MFG	----	----	----
42	WHOLESALE TRADE	18,721	0	0
423	MERCHANT WHOLESALERS,DUR GOODS	----	----	----
424	MERCHANT WHOLESALERS,NONDUR GOODS	----	----	----
425	ELEC MARKETS & AGENTS & BROKERS	18,721	----	----
44-45	RETAIL TRADE	8,491,783	94,589	1.11%
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	----	----	----

**ALL REIMBURSING EMPLOYERS
FOR CALENDER YEAR 2002**

NAICS	INDUSTRY	TOTAL PAYROLL	REGULAR BENEFITS	REGULAR BENEFITS AS % OF TOTAL PAYROLL
447	GAS STATIONS	----	----	----
448	CLOTHING STORES	466,754	5,329	1.14%
451	SPRT GOODS,HOBBY,BOOKS & MUSIC	2,505,192	28,994	1.16%
452	GEN MERCHANDISE STORE	----	7,543	----
453	MISC STR RETAILERS	4,989,916	52,723	1.06%
454	NONSTORE RETAILERS	529,921	----	----
48-49	TRANSPORTATION & WAREHOUSING	593,799,206	1,688,188	0.28%
481	AIR TRANSPORTATION	78,958	----	----
482	RAIL TRANSPORTATION	----	----	----
483	WATER TRANSPORTATION	----	----	----
484	TRUCK TRANSPORTATION	----	----	----
485	TRANSIT & GROUND PASSENGER TRANS	144,014,542	415,116	0.29%
486	PIPELINE TRANSPORTATION	----	----	----
487	SCENIC & SIGHTSEEING TRANS	823,198	60,361	7.33%
488	SUPPORT ACTIVITIES FOR TRANS	58,725,685	324,280	0.55%
491	POSTAL SERVICE	383,986,968	888,431	0.23%
492	COURIERS & MESSENGERS	----	----	----
493	WAREHOUSING & STORAGE	6,169,855	----	----
51	INFORMATION	26,578,918	205,582	0.77%
511	PUBLISHING INDUSTRIES	9,758,408	55,828	0.57%
512	MOTION PICTURE & SOUND REC IND	174,807	----	----
515	BROADCASTING, EXCEPT INTERNET	9,959,755	121,793	1.22%
516	INTERNET PUBLISHING & BROADCAST	16,200	----	----
517	TELECOMMUNICATIONS	1,172,984	16,069	1.37%
518	ISPs AND DATA PROCESSING	----	----	----
519	OTHER INFORMATION SERVICES	5,496,764	11,892	0.22%
52	FINANCE AND INSURANCE	91,852,383	187,756	0.20%
521	MONETARY AUTHORITIES CENT BANK	----	----	----
522	CREDIT INTERMEDIATION	6,261,251	9,712	0.16%
523	FINANCIAL INVESTMENT	----	----	----
524	INSURANCE CARRIERS & REL ACT	76,927,942	168,701	0.22%
525	FUNDS, TRUSTS & OTHERS	8,663,190	9,343	0.11%
53	REAL ESTATE, RENTAL & LEASING	41,565,956	414,244	1.00%
531	REAL ESTATE	41,565,956	414,244	1.00%
532	RENTAL & LEASING SERVICES	----	----	----
533	LESSORS OF NONFINAN INTANG ASST	----	----	----
54	PROFESSIONAL & TECHNICAL SERV	164,401,977	83,467	0.05%
541	PROFESSIONAL & TECH SERV	164,401,977	83,467	0.05%
55	MANAGEMENT OF COMPANIES & ENTERP	111,210,855	69,424	0.06%
551	MANAGEMENT OF COMP & ENTERP	111,210,855	69,424	0.06%
56	ADMIN & WASTE SERVICES	45,317,931	230,765	0.51%
561	ADMIN & SUPPORT SERVICES	43,379,558	230,765	0.53%
562	WASTE MANAGEMENT & REMED SERV	1,938,373	----	----
61	EDUCATIONAL SERVICES	3,892,101,213	12,738,215	0.33%
611	EDUCATIONAL SERV	3,892,101,213	12,738,215	0.33%
62	HEALTH CARE & SOCIAL ASSISTANCE	2,927,409,219	13,653,674	0.47%
621	AMBULATORY HEALTH CARE SERVICES	387,323,321	1,468,144	0.38%
622	HOSPITALS	1,990,345,217	5,273,705	0.26%
623	NURSING & RESIDENTIAL CARE SERV	253,352,158	2,778,929	1.10%

**ALL REIMBURSING EMPLOYERS
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624	SOCIAL ASSISTANCE	296,388,523	4,132,896	1.39%
71	ARTS, ENTERTAINMENT & RECREATION	99,464,166	1,456,469	1.46%
711	PERFORMING ARTS & SPECTATOR SPRTS	4,928,418	95,354	1.93%
712	MUSEUMS, PARKS & HISTORICAL SITES	38,532,670	531,480	1.38%
713	GAMBLING, RECREATION & AMUSEMENT	56,003,078	829,636	1.48%
72	ACCOMMODATION & FOOD SERVICES	21,173,695	160,232	0.76%
721	ACCOMMODATION	21,136,137	160,232	0.76%
722	FOOD SERVICES & DRINKING PLACES	37,558	----	0.00%
81	OTHER SEVICES,EXCEPT PUBLIC ADMIN	194,864,274	1,250,071	0.64%
811	REPAIR & MAINTENANCE	----	----	----
812	PERSONAL & LAUNDRY SERVICES	2,538,949	4,813	0.19%
813	MEMBERSHIP ASSOCIATIONS	192,325,325	1,245,257	0.65%
814	PRIVATE HOUSEHOLDS	----	----	----
92	PUBLIC ADMINISTRATION	3,610,534,000	26,631,584	0.74%
921	EXECUTIVE,LEGISLATIVE & GEN GOV	1,993,692,806	8,061,335	0.40%
922	JUSTICE, PUBLIC ORDER & SAFETY	539,962,757	1,314,573	0.24%
923	ADMIN OF HUMAN RESOURCE PROGRAMS	464,277,925	5,441,811	1.17%
924	ADMIN OF ENVIRONMENTAL PROGRAMS	304,755,109	2,346,742	0.77%
925	COMMUNITY & HOUSING PROG ADMIN	19,682,553	70,974	0.36%
926	ADMIN OF ECONOMIC PROGRAMS	198,284,931	4,067,545	2.05%
927	SPACE RESEARCH & TECHNOLOGY	----	----	----
928	NATIONAL SCRTRY & INTERNAT AFFAIRS	89,877,919	5,328,605	5.93%

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