

**State of Oregon**  
**Employment Department**  
**Budget and Program Analysis**

**An Explanation of Oregon Unemployment Insurance Taxes and Benefits by Industry for Calendar Year, 2005**

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 97.5 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 2005 taxpaying employers paid tax on the first \$27,000 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](mailto:Jennifer.J.Shawcross@state.or.us).

**OREGON UNEMPLOYMENT INSURANCE TAXES AND BENEFITS  
BY INDUSTRY FOR CALENDAR-YEAR 2005**

**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	
<b>TOTAL</b>	<b>ALL INDUSTRIES</b>	<b>\$46,456,846,292</b>	<b>\$27,831,558,964</b>	<b>59.91%</b>	<b>\$709,685,135</b>	<b>1.53%</b>	<b>2.55%</b>	<b>\$461,797,762</b>	<b>0.99%</b>	<b>1.66%</b>	<b>\$65</b>
11	AGRI,FORESTRY,FISH & HUNT	\$1,150,000,374	\$911,004,315	79.22%	\$23,471,887	2.04%	2.58%	\$22,879,262	1.99%	2.51%	\$97
111	CROP PRODUCTION	\$555,049,857	\$477,675,190	86.06%	\$10,999,963	1.98%	2.30%	\$7,464,682	1.34%	1.56%	\$68
112	ANIMAL PRODUCTION	\$78,411,492	\$65,783,028	83.89%	\$1,314,501	1.68%	2.00%	\$510,381	0.65%	0.78%	\$39
113	FORESTRY AND LOGGING	\$313,008,688	\$207,601,551	66.32%	\$6,616,958	2.11%	3.19%	\$9,150,175	2.92%	4.41%	\$138
114	FISHING, HUNT, TRAP	\$11,766,218	\$7,907,455	67.20%	\$294,677	2.50%	3.73%	\$1,101,046	9.36%	13.92%	\$374
115	AGRICULTURE & FORESTRY SUPPORT	\$191,764,119	\$152,037,091	79.28%	\$4,245,788	2.21%	2.79%	\$4,652,978	2.43%	3.06%	\$110
21	MINING	\$85,420,304	\$54,118,764	63.36%	\$1,773,469	2.08%	3.28%	\$940,001	1.10%	1.74%	\$53
211	OIL AND GAS EXTRACTION	\$48,147	\$40,147	83.38%	\$825	1.71%	2.05%	\$0	0	0	\$0
212	MINING,EXCEPT OIL AND GAS	\$84,070,547	\$53,124,613	63.19%	\$1,742,694	2.07%	3.28%	\$909,615	1.08%	1.71%	\$52
213	SUPPORT ACTIVITIES FOR MINING	\$1,301,610	\$954,004	73.29%	\$29,950	2.30%	3.14%	\$30,386	2.33%	3.19%	\$101
22	UTILITIES	\$339,499,182	\$132,226,076	38.95%	\$2,515,680	0.74%	1.90%	\$1,158,781	0.34%	0.88%	\$46
221	UTILITIES	\$339,499,182	\$132,226,076	38.95%	\$2,515,680	0.74%	1.90%	\$1,158,781	0.34%	0.88%	\$46
23	CONSTRUCTION	\$3,587,286,788	\$2,337,128,765	65.15%	\$72,085,535	2.01%	3.08%	\$80,830,219	2.25%	3.46%	\$112
236	CONSTRUCTION OF BUILDINGS	\$910,924,977	\$574,986,193	63.12%	\$17,171,891	1.89%	2.99%	\$16,420,440	1.80%	2.86%	\$96
237	HEAVY CONSTRUCTION	\$519,377,557	\$308,653,363	59.43%	\$10,322,169	1.99%	3.34%	\$17,242,122	3.32%	5.59%	\$167
238	SPECIALTY TRADE CONTRACTORS	\$2,156,984,254	\$1,453,489,209	67.39%	\$44,591,475	2.07%	3.07%	\$47,167,656	2.19%	3.25%	\$106
31-33	MANUFACTURING	\$9,805,489,250	\$5,262,061,144	53.66%	\$144,118,227	1.47%	2.74%	\$89,757,758	0.92%	1.71%	\$62
311	FOOD MFG	\$662,157,941	\$477,551,083	72.12%	\$13,018,457	1.97%	2.73%	\$13,934,704	2.10%	2.92%	\$107
312	BEVERAGE & TOBACCO PROD MFG	\$81,660,825	\$56,982,102	69.78%	\$1,378,203	1.69%	2.42%	\$850,445	1.04%	1.49%	\$62
313	TEXTILE MILLS	\$2,833,233	\$1,911,868	67.48%	\$45,059	1.59%	2.36%	\$60,548	2.14%	3.17%	\$134
314	TEXTILE PRODUCT MILLS	\$32,803,805	\$24,419,155	74.44%	\$594,859	1.81%	2.44%	\$505,655	1.54%	2.07%	\$85
315	APPAREL MFG	\$24,904,760	\$20,833,168	83.65%	\$546,463	2.19%	2.62%	\$479,507	1.93%	2.30%	\$88
316	LEATHER AND ALLIED PROD MFG	\$18,327,166	\$11,563,096	63.09%	\$311,449	1.70%	2.69%	\$213,362	1.16%	1.85%	\$69
321	WOODPRODUCT MFG	\$1,271,720,778	\$826,589,361	65.00%	\$21,821,884	1.72%	2.64%	\$13,716,936	1.08%	1.66%	\$63
322	PAPER MFG	\$410,372,582	\$194,118,719	47.30%	\$4,386,230	1.07%	2.26%	\$1,420,171	0.35%	0.73%	\$32
323	PRINTING & RELATED SUPP ACT	\$276,416,260	\$175,813,258	63.60%	\$5,023,354	1.82%	2.86%	\$2,744,747	0.99%	1.56%	\$55
324	PETROLEUM & COAL PROD MFG	\$24,000,424	\$12,623,895	52.60%	\$366,137	1.53%	2.90%	\$269,393	1.12%	2.13%	\$74
325	CHEMICAL MFG	\$178,977,648	\$95,318,228	53.26%	\$2,252,312	1.26%	2.36%	\$1,515,096	0.85%	1.59%	\$67
326	PLASTIC & RUBBER PROD MFG	\$231,661,511	\$159,065,000	68.66%	\$4,293,280	1.85%	2.70%	\$1,953,479	0.84%	1.23%	\$46
327	NONMETALLIC MINERAL PROD MFG	\$235,025,035	\$146,001,302	62.12%	\$4,205,016	1.79%	2.88%	\$3,417,059	1.45%	2.34%	\$81
331	PRIMARY METAL MFG	\$470,283,198	\$225,646,446	47.98%	\$7,210,069	1.53%	3.20%	\$2,275,933	0.48%	1.01%	\$32
332	FABRICATED METAL PRODUCT MFG	\$632,374,623	\$409,081,120	64.69%	\$11,828,978	1.87%	2.89%	\$6,953,007	1.10%	1.70%	\$59
333	MACHINERY MFG	\$595,194,513	\$317,919,753	53.41%	\$9,502,802	1.60%	2.99%	\$5,297,926	0.89%	1.67%	\$56
334	COMPUTER & ELEC PROD MFG	\$3,308,762,618	\$1,201,588,131	36.32%	\$31,721,140	0.96%	2.64%	\$18,236,930	0.55%	1.52%	\$57
335	ELEC EQUIPMENT & APPLIANCES	\$97,976,850	\$57,088,644	58.27%	\$1,583,643	1.62%	2.77%	\$779,643	0.80%	1.37%	\$49
336	TRANS EQUIP MFG	\$703,410,749	\$466,439,002	66.31%	\$14,375,080	2.04%	3.08%	\$9,513,679	1.35%	2.04%	\$66
337	FURNITURE & REL PROD MFG	\$250,765,707	\$193,973,495	77.35%	\$4,992,516	1.99%	2.57%	\$3,337,812	1.33%	1.72%	\$67
339	MISC MFG	\$295,859,024	\$187,534,318	63.39%	\$4,661,296	1.58%	2.49%	\$2,281,726	0.77%	1.22%	\$49
42	WHOLESALE TRADE	\$4,366,761,626	\$2,029,150,923	46.47%	\$49,433,736	1.13%	2.44%	\$22,270,761	0.51%	1.10%	\$45
423	MERCHANT WHOLESALERS,DUR GOODS	\$1,849,574,472	\$921,361,629	49.81%	\$23,697,427	1.28%	2.57%	\$9,752,461	0.53%	1.06%	\$41
424	MERCHANT WHOLESALERS,NONDUR GOODS	\$1,662,630,640	\$777,865,585	46.79%	\$18,164,415	1.09%	2.34%	\$8,695,570	0.52%	1.12%	\$48
425	ELEC MARKETS & AGENTS & BROKERS	\$854,556,514	\$329,923,709	38.61%	\$7,571,894	0.89%	2.30%	\$3,822,730	0.45%	1.16%	\$50
44-45	RETAIL TRADE	\$4,709,865,600	\$3,504,228,134	74.40%	\$81,186,465	1.72%	2.32%	\$49,758,877	1.06%	1.42%	\$61
441	MOTOR VEH & PARTS DEALERS	\$1,073,419,490	\$661,183,776	61.60%	\$17,260,905	1.61%	2.61%	\$11,266,778	1.05%	1.70%	\$65
442	FURNITURE & HOME FURNISH STORE	\$214,706,978	\$154,125,677	71.78%	\$3,677,380	1.71%	2.39%	\$2,244,715	1.05%	1.46%	\$61
443	ELECTRONICS & APP STORES	\$167,399,818	\$123,696,999	73.89%	\$3,147,724	1.88%	2.54%	\$1,973,093	1.18%	1.60%	\$63
444	BLDG MATERL & GARDEN SUPP STORES	\$429,680,307	\$322,034,462	74.95%	\$7,652,739	1.78%	2.38%	\$4,044,811	0.94%	1.26%	\$53
445	FOOD & BEV STORES	\$752,064,448	\$616,743,478	82.01%	\$12,496,431	1.66%	2.03%	\$7,067,198	0.94%	1.15%	\$57
446	HEALTH & PERSONAL CARE STORES	\$207,976,083	\$142,332,817	68.44%	\$3,099,666	1.49%	2.18%	\$1,451,924	0.70%	1.02%	\$47
447	GAS STATIONS	\$167,337,627	\$149,805,073	89.52%	\$3,886,745	2.32%	2.59%	\$3,101,767	1.85%	2.07%	\$80
448	CLOTHING STORES	\$311,044,016	\$244,126,128	78.49%	\$5,530,791	1.78%	2.27%	\$3,465,103	1.11%	1.42%	\$63
451	SPRT GOODS,HOBBY,BOOKS & MUSIC	\$164,050,839	\$140,034,364	85.36%	\$3,093,907	1.89%	2.21%	\$1,656,672	1.01%	1.18%	\$54
452	GEN MERCHANDISE STORE	\$788,802,598	\$636,322,821	80.67%	\$13,053,452	1.65%	2.05%	\$7,296,524	0.93%	1.15%	\$56
453	MISC STR RETAILERS	\$218,897,916	\$169,001,725	77.21%	\$4,068,076	1.86%	2.41%	\$2,953,484	1.35%	1.75%	\$73
454	NONSTORE RETAILERS	\$214,485,480	\$144,820,814	67.52%	\$4,218,649	1.97%	2.91%	\$3,236,809	1.51%	2.24%	\$77
48-49	TRANSPORTATION & WAREHOUSING	\$1,807,708,199	\$1,223,317,740	67.67%	\$30,204,331	1.67%	2.47%	\$17,787,805	0.98%	1.45%	\$59
481	AIR TRANSPORTATION	\$166,655,566	\$105,425,444	63.26%	\$2,262,397	1.36%	2.15%	\$974,094	0.58%	0.92%	\$43
482	RAIL TRANSPORTATION	\$305,504	\$301,117	0	\$10,238	0	0	\$10,073	0	0	\$98
483	WATER TRANSPORTATION	\$20,587,832	\$9,797,156	47.59%	\$235,883	1.15%	2.41%	\$92,089	0.45%	0.94%	\$39
484	TRUCK TRANSPORTATION	\$751,227,584	\$513,835,898	68.40%	\$13,095,975	1.74%	2.55%	\$8,357,226	1.11%	1.63%	\$64
485	TRANSIT & GROUND PASSENGER TRANS	\$90,430,748	\$78,880,372	87.23%	\$2,253,379	2.49%	2.86%	\$2,893,165	3.20%	3.67%	\$128

**OREGON UNEMPLOYMENT INSURANCE TAXES AND BENEFITS  
BY INDUSTRY FOR CALENDAR-YEAR 2005**

**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	\$4,147,024	\$1,195,489	28.83%	\$29,665	0.72%	2.48%	\$138,933	3.35%	11.62%	\$468
487	SCENIC & SIGHTSEEING TRANS	\$14,475,239	\$11,519,802	79.58%	\$373,065	2.58%	3.24%	\$740,611	5.12%	6.43%	\$199
488	SUPPORT ACTIVITIES FOR TRANS	\$273,914,767	\$172,533,678	62.99%	\$4,682,893	1.71%	2.71%	\$2,342,621	0.86%	1.36%	\$50
491	POSTAL SERVICE	\$1,246,342	\$1,190,041	95.48%	\$26,708	2.14%	2.24%	\$6,933	0.56%	0.58%	\$26
492	COURIERS & MESSENGERS	\$218,662,067	\$133,570,780	61.09%	\$2,812,741	1.29%	2.11%	\$1,071,833	0.49%	0.80%	\$38
493	WAREHOUSING & STORAGE	\$266,055,526	\$195,067,963	73.32%	\$4,421,387	1.66%	2.27%	\$1,160,227	0.44%	0.59%	\$26
<b>51</b>	<b>INFORMATION</b>	<b>\$1,788,252,531</b>	<b>\$865,205,680</b>	<b>48.38%</b>	<b>\$23,928,251</b>	<b>1.34%</b>	<b>2.77%</b>	<b>\$14,850,855</b>	<b>0.83%</b>	<b>1.72%</b>	<b>\$62</b>
511	PUBLISHING INDUSTRIES	\$865,704,189	\$380,565,653	43.96%	\$9,883,687	1.14%	2.60%	\$4,597,098	0.53%	1.21%	\$47
512	MOTION PICTURE & SOUND REC IND	\$71,367,745	\$49,475,137	69.32%	\$1,402,740	1.97%	2.84%	\$1,082,251	1.52%	2.19%	\$77
515	BROADCASTING, EXCEPT INTERNET	\$151,039,294	\$78,584,497	52.03%	\$2,094,418	1.39%	2.67%	\$1,129,046	0.75%	1.44%	\$54
516	INTERNET PUBLISHING & BROADCAST	\$10,076,809	\$5,071,793	50.33%	\$140,292	1.39%	2.77%	\$102,283	1.02%	2.02%	\$73
517	TELECOMMUNICATIONS	\$459,762,025	\$243,380,461	52.94%	\$7,428,515	1.62%	3.05%	\$6,674,310	1.45%	2.74%	\$90
518	ISPs AND DATA PROCESSING	\$219,603,810	\$102,459,507	46.66%	\$2,858,482	1.30%	2.79%	\$1,237,141	0.56%	1.21%	\$43
519	OTHER INFORMATION SERVICES	\$10,698,659	\$5,668,632	52.98%	\$120,117	1.12%	2.12%	\$28,726	0.27%	0.51%	\$24
<b>52</b>	<b>FINANCE AND INSURANCE</b>	<b>\$3,208,985,105</b>	<b>\$1,546,568,840</b>	<b>48.19%</b>	<b>\$36,999,351</b>	<b>1.15%</b>	<b>2.39%</b>	<b>\$16,833,542</b>	<b>0.52%</b>	<b>1.09%</b>	<b>\$45</b>
521	MONETARY AUTHORITIES CENT BANK	\$5,985,444	\$3,541,058	59.2%	\$99,159	1.66%	2.80%	\$34,029	0	0	\$34
522	CREDIT INTERMEDIATION	\$1,478,831,918	\$777,104,246	52.55%	\$19,032,236	1.29%	2.45%	\$8,785,100	0.59%	1.13%	\$46
523	FINANCIAL INVESTMENT	\$463,575,671	\$119,871,027	25.86%	\$2,814,846	0.61%	2.35%	\$1,025,381	0.22%	0.86%	\$36
524	INSURANCE CARRIERS & REL ACT	\$1,249,320,797	\$640,745,600	51.29%	\$14,926,319	1.19%	2.33%	\$6,926,536	0.55%	1.08%	\$46
525	FUNDS, TRUSTS & OTHERS	\$11,271,275	\$5,306,909	47.08%	\$126,791	1.12%	2.39%	\$62,497	0.55%	1.18%	\$49
<b>53</b>	<b>REAL ESTATE, RENTAL &amp; LEASING</b>	<b>\$863,853,527</b>	<b>\$542,665,862</b>	<b>62.82%</b>	<b>\$13,417,847</b>	<b>1.55%</b>	<b>2.47%</b>	<b>\$8,147,535</b>	<b>0.94%</b>	<b>1.50%</b>	<b>\$61</b>
531	REAL ESTATE	\$641,656,211	\$398,686,488	62.13%	\$9,698,285	1.51%	2.43%	\$5,669,669	0.88%	1.42%	\$58
532	RENTAL & LEASING SERVICES	\$205,393,369	\$137,086,689	66.74%	\$3,565,820	1.74%	2.60%	\$2,376,017	1.16%	1.73%	\$67
533	LESSORS OF NONFINAN INTANG ASST	\$16,803,947	\$6,892,685	41.02%	\$153,742	0.91%	2.23%	\$101,849	0.61%	1.48%	\$66
<b>54</b>	<b>PROFESSIONAL &amp; TECHNICAL SERV</b>	<b>\$3,278,973,291</b>	<b>\$1,620,794,454</b>	<b>49.43%</b>	<b>\$39,907,776</b>	<b>1.22%</b>	<b>2.46%</b>	<b>\$20,163,206</b>	<b>0.61%</b>	<b>1.24%</b>	<b>\$51</b>
541	PROFESSIONAL & TECH SERV	\$3,278,973,291	\$1,620,794,454	49.43%	\$39,907,776	1.22%	2.46%	\$20,163,206	0.61%	1.24%	\$51
<b>55</b>	<b>MANAGEMENT OF COMPANIES &amp; ENTERP</b>	<b>\$1,780,036,909</b>	<b>\$829,752,913</b>	<b>46.61%</b>	<b>\$20,801,799</b>	<b>1.17%</b>	<b>2.51%</b>	<b>\$3,182,726</b>	<b>0.18%</b>	<b>0.38%</b>	<b>\$15</b>
551	MANAGEMENT OF COMP & ENTERP	\$1,780,036,909	\$829,752,913	46.61%	\$20,801,799	1.17%	2.51%	\$3,182,726	0.18%	0.38%	\$15
<b>56</b>	<b>ADMIN &amp; WASTE SERVICES</b>	<b>\$2,224,556,000</b>	<b>\$1,773,159,284</b>	<b>79.71%</b>	<b>\$49,655,085</b>	<b>2.23%</b>	<b>2.80%</b>	<b>\$39,249,960</b>	<b>1.76%</b>	<b>2.21%</b>	<b>\$79</b>
561	ADMIN & SUPPORT SERVICES	\$2,001,111,166	\$1,637,945,256	81.85%	\$46,215,196	2.31%	2.82%	\$37,609,043	1.88%	2.30%	\$81
562	WASTE MANAGEMENT & REMED SERV	\$223,444,834	\$135,214,028	60.51%	\$3,439,889	1.54%	2.54%	\$1,640,917	0.73%	1.21%	\$48
<b>61</b>	<b>EDUCATIONAL SERVICES</b>	<b>\$310,181,004</b>	<b>\$247,165,657</b>	<b>79.68%</b>	<b>\$4,362,409</b>	<b>1.41%</b>	<b>1.76%</b>	<b>\$2,391,989</b>	<b>0.77%</b>	<b>0.97%</b>	<b>\$55</b>
611	EDUCATIONAL SERV	\$310,181,004	\$247,165,657	79.68%	\$4,362,409	1.41%	1.76%	\$2,391,989	0.77%	0.97%	\$55
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE</b>	<b>\$3,350,677,303</b>	<b>\$1,878,502,022</b>	<b>56.06%</b>	<b>\$42,221,341</b>	<b>1.26%</b>	<b>2.25%</b>	<b>\$24,734,131</b>	<b>0.74%</b>	<b>1.32%</b>	<b>\$59</b>
621	AMBULATORY HEALTH CARE SERVICES	\$2,440,128,222	\$1,110,013,189	45.49%	\$22,698,572	0.93%	2.04%	\$9,668,676	0.40%	0.87%	\$43
622	HOSPITALS	\$73,745,823	\$46,079,974	62.48%	\$1,082,496	1.47%	2.35%	\$322,150	0.44%	0.70%	\$30
623	NURSING & RESIDENTIAL CARE SERV	\$524,811,761	\$457,425,687	87.16%	\$11,205,251	2.14%	2.45%	\$7,303,080	1.39%	1.60%	\$65
624	SOCIAL ASSISTANCE	\$311,991,497	\$264,983,172	84.93%	\$7,235,022	2.32%	2.73%	\$7,440,225	2.38%	2.81%	\$103
<b>71</b>	<b>ARTS, ENTERTAINMENT &amp; RECREATION</b>	<b>\$421,411,388</b>	<b>\$268,069,964</b>	<b>63.61%</b>	<b>\$7,207,607</b>	<b>1.71%</b>	<b>2.69%</b>	<b>\$6,022,864</b>	<b>1.43%</b>	<b>2.25%</b>	<b>\$84</b>
711	PERFORMING ARTS & SPECTATOR SPRTS	\$168,038,751	\$60,023,916	35.72%	\$1,781,679	1.06%	2.97%	\$1,934,005	1.15%	3.22%	\$109
712	MUSEUMS, PARKS & HISTORICAL SITES	\$17,750,329	\$14,708,730	82.86%	\$416,466	2.35%	2.83%	\$360,598	2.03%	2.45%	\$87
713	GAMBLING, RECREATION & AMUSEMENT	\$235,622,308	\$193,337,318	82.05%	\$5,009,462	2.13%	2.59%	\$3,728,261	1.58%	1.93%	\$74
<b>72</b>	<b>ACCOMMODATION &amp; FOOD SERVICES</b>	<b>\$2,031,522,623</b>	<b>\$1,837,049,220</b>	<b>90.43%</b>	<b>\$43,494,038</b>	<b>2.14%</b>	<b>2.37%</b>	<b>\$27,017,641</b>	<b>1.33%</b>	<b>1.47%</b>	<b>\$62</b>
721	ACCOMMODATION	\$435,630,750	\$372,871,737	85.59%	\$9,862,688	2.26%	2.65%	\$7,375,211	1.69%	1.98%	\$75
722	FOOD SERVICES & DRINKING PLACES	\$1,595,891,873	\$1,464,177,483	91.75%	\$33,631,350	2.11%	2.30%	\$19,642,430	1.23%	1.34%	\$58
<b>81</b>	<b>OTHER SERVICES, EXCEPT PUBLIC ADMIN</b>	<b>\$1,266,421,436</b>	<b>\$913,918,685</b>	<b>72.17%</b>	<b>\$21,651,608</b>	<b>1.71%</b>	<b>2.37%</b>	<b>\$13,264,631</b>	<b>1.05%</b>	<b>1.45%</b>	<b>\$61</b>
811	REPAIR & MAINTENANCE	\$576,890,305	\$384,800,421	66.70%	\$9,679,169	1.68%	2.52%	\$6,070,653	1.05%	1.58%	\$63
812	PERSONAL & LAUNDRY SERVICES	\$249,338,582	\$205,690,978	82.49%	\$4,787,343	1.92%	2.33%	\$2,778,217	1.11%	1.35%	\$58
813	MEMBERSHIP ASSOCIATIONS	\$386,543,561	\$270,666,181	70.02%	\$5,914,439	1.53%	2.19%	\$3,169,477	0.82%	1.17%	\$54
814	PRIVATE HOUSEHOLDS	\$53,648,988	\$52,761,105	98.35%	\$1,270,657	2.37%	2.41%	\$1,246,284	2.32%	2.36%	\$98
<b>92</b>	<b>PUBLIC ADMINISTRATION</b>	<b>\$79,943,852</b>	<b>\$55,470,522</b>	<b>69.39%</b>	<b>\$1,248,693</b>	<b>1.56%</b>	<b>2.25%</b>	<b>\$555,220</b>	<b>0.69%</b>	<b>1.00%</b>	<b>\$44</b>
921	EXECUTIVE, LEGISLATIVE & GEN GOV	\$52,575,094	\$38,895,982	72.08%	\$884,729	1.68%	2.33%	\$400,277	0.76%	1.06%	\$45
922	JUSTICE, PUBLIC ORDER & SAFETY	\$11,214,189	\$7,123,472	63.52%	\$137,952	1.23%	1.94%	\$31,860	0.28%	0.45%	\$23
923	ADMIN OF HUMAN RESOURCE PROGRAMS	\$437,005	\$320,967	1	\$11,224	0	0	\$751	0	0	\$7
924	ADMIN OF ENVIRONMENTAL PROGRAMS	\$4,617,701	\$3,879,177	84.01%	\$84,148	1.82%	2.17%	\$54,843	1.19%	1.41%	\$65
925	COMMUNITY & HOUSING PROG ADMIN	\$7,007,853	\$4,603,295	65.69%	\$101,597	1.45%	2.21%	\$59,151	0.84%	1.28%	\$58
926	ADMIN OF ECONOMIC PROGRAMS	\$4,092,010	\$1,647,629	40.26%	\$29,043	0.71%	1.76%	\$8,338	0.20%	0.51%	\$29
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 CALENDAR YEAR 2005**

NAICS	INDUSTRY	TOTAL PAYROLL	REGULAR BENEFITS	REGULAR BENEFITS AS % OF TOTAL PAYROLL
<b>TOTAL</b>	<b>ALL INDUSTRIES</b>	<b>13,972,369,009</b>	<b>57,884,898</b>	<b>0.41%</b>
<b>11</b>	<b>AGRI,FORESTRY,FISH &amp;HUNT</b>	<b>222,851,948</b>	<b>1,475</b>	<b>0.00%</b>
111	CROP PRODUCTION	382,804	0	0.00%
112	ANIMAL PRODUCTION	6,808,509	1,475	0.02%
113	FORESTRY AND LOGGING	215,572,160	0	0.00%
114	FISHING, HUNT, TRAP	0	0	0.00%
115	AGRICULTURE & FORESTRY SUPPORT	88,475	0	0.00%
<b>21</b>	<b>MINING</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
211	OIL AND GAS EXTRACTION	0	0	0.00%
212	MINING,EXCEPT OIL AND GAS	0	0	0.00%
213	SUPPORT ACTIVITIES FOR MINING	0	0	0.00%
<b>22</b>	<b>UTILITIES</b>	<b>218,846,048</b>	<b>209,095</b>	<b>0.10%</b>
221	UTILITIES	218,846,048	209,095	0.10%
<b>23</b>	<b>CONSTRUCTION</b>	<b>168,363,109</b>	<b>393,162</b>	<b>0.23%</b>
236	CONSTRUCTION OF BUILDINGS	15,507,588	0	0.00%
237	HEAVY CONSTRUCTION	152,855,521	393,162	0.26%
238	SPECIALTY TRADE CONTRACTORS	0	0	0.00%
<b>31-33</b>	<b>MANUFACTURING</b>	<b>1,015,657</b>	<b>0</b>	<b>0.00%</b>
311	FOOD MFG	0	0	0.00%
312	BEVERAGE & TOBACCO PROD MFG	0	0	0.00%
313	TEXTILE MILLS	0	0	0.00%
314	TEXTILE PRODUCT MILLS	0	0	0.00%
315	APPAREL MFG	0	0	0.00%
316	LEATHER AND ALLIED PROD MFG	0	0	0.00%
321	WOOD PRODUCT MFG	0	0	0.00%
322	PAPER MFG	0	0	0.00%
323	PRINTING & RELATED SUPP ACT	1,015,657	0	0.00%
324	PETROLEUM & COAL PROD MFG	0	0	0.00%
325	CHEMICAL MFG	0	0	0.00%
326	PLASTIC & RUBBER PROD MFG	0	0	0.00%
327	NONMETALLIC MINERAL PROD MFG	0	0	0.00%
331	PRIMARY METAL MFG	0	0	0.00%
332	FABRICATED METAL PRODUCT MFG	0	0	0.00%
333	MACHINERY MFG	0	0	0.00%
334	COMPUTER & ELEC PROD MFG	0	0	0.00%
335	ELEC EQUIPMENT & APPLIANCES	0	0	0.00%
336	TRANS EQUIP MFG	0	0	0.00%
337	FURNITURE & REL PROD MFG	0	0	0.00%
339	MISC MFG	0	0	0.00%
<b>42</b>	<b>WHOLESALE TRADE</b>	<b>204,820</b>	<b>0</b>	<b>0.00%</b>
423	MERCHANT WHOLESALERS,DUR GOODS	107,908	0	0.00%
424	MERCHANT WHOLESALERS,NONDUR GOODS	0	0	0.00%
425	ELEC MARKETS & AGENTS & BROKERS	96,912	0	0.00%
<b>44-45</b>	<b>RETAIL TRADE</b>	<b>9,906,219</b>	<b>134,093</b>	<b>1.35%</b>
441	MOTOR VEH & PARTS DEALERS	0	0	0.00%
442	FURNITURE & HOME FURNISH STORE	0	0	0.00%
443	ELECTRONICS & APP STORES	0	0	0.00%
444	BLDG MATERL & GARDEN SUPP STORES	0	0	0.00%
445	FOOD & BEV STORES	0	0	0.00%
446	HEALTH & PERSONAL CARE STORES	406,773	0	0.00%

**ALL REIMBURSING EMPLOYERS  
FOR CALENDAR YEAR 2005**

NAICS	INDUSTRY	TOTAL PAYROLL	REGULAR BENEFITS	REGULAR BENEFITS AS % OF TOTAL PAYROLL
447	GAS STATIONS	0	0	0.00%
448	CLOTHING STORES	503,332	980	0.19%
451	SPRT GOODS,HOBBY,BOOKS & MUSIC	2,681,885	16,145	0.60%
452	GEN MERCHANDISE STORE	0	(488)	0.00%
453	MISC STR RETAILERS	5,808,773	117,456	2.02%
454	NONSTORE RETAILERS	505,456	0	0.00%
<b>48-49</b>	<b>TRANSPORTATION &amp; WAREHOUSING</b>	<b>608,063,250</b>	<b>1,624,853</b>	<b>0.27%</b>
481	AIR TRANSPORTATION	97,701	0	0.00%
482	RAIL TRANSPORTATION	0	0	0.00%
483	WATER TRANSPORTATION	0	0	0.00%
484	TRUCK TRANSPORTATION	0	0	0.00%
485	TRANSIT & GROUND PASSENGER TRANS	139,691,085	364,444	0.26%
486	PIPELINE TRANSPORTATION	0	0	0.00%
487	SCENIC & SIGHTSEEING TRANS	2,067,113	26,035	1.26%
488	SUPPORT ACTIVITIES FOR TRANS	62,173,775	549,942	0.88%
491	POSTAL SERVICE	395,915,533	684,432	0.17%
492	COURIERS & MESSENGERS	0	0	0.00%
493	WAREHOUSING & STORAGE	8,118,043	0	0.00%
<b>51</b>	<b>INFORMATION</b>	<b>27,080,125</b>	<b>187,820</b>	<b>0.69%</b>
511	PUBLISHING INDUSTRIES	10,558,412	86,055	0.82%
512	MOTION PICTURE & SOUND REC IND	324,099	0	0.00%
515	BROADCASTING, EXCEPT INTERNET	8,549,781	84,062	0.98%
516	INTERNET PUBLISHING & BROADCAST	17,400	0	0.00%
517	TELECOMMUNICATIONS	1,115,896	8,615	0.77%
518	ISPs AND DATA PROCESSING	285,044	0	0.00%
519	OTHER INFORMATION SERVICES	6,229,493	9,088	0.15%
<b>52</b>	<b>FINANCE AND INSURANCE</b>	<b>115,307,268</b>	<b>228,947</b>	<b>0.20%</b>
521	MONETARY AUTHORITIES CENT BANK	0	0	0.00%
522	CREDIT INTERMEDIATION	7,225,701	4,941	0.07%
523	FINANCIAL INVESTMENT	52,679	1	0.00%
524	INSURANCE CARRIERS & REL ACT	94,815,990	177,157	0.19%
525	FUNDS, TRUSTS & OTHERS	13,212,898	46,848	0.35%
<b>53</b>	<b>REAL ESTATE, RENTAL &amp; LEASING</b>	<b>37,040,379</b>	<b>443,245</b>	<b>1.20%</b>
531	REAL ESTATE	37,040,379	443,245	1.20%
532	RENTAL & LEASING SERVICES	0	0	0.00%
533	LESSORS OF NONFINAN INTANG ASST	0	0	0.00%
<b>54</b>	<b>PROFESSIONAL &amp; TECHNICAL SERV</b>	<b>204,560,723</b>	<b>112,980</b>	<b>0.06%</b>
541	PROFESSIONAL & TECH SERV	204,560,723	112,980	0.06%
<b>55</b>	<b>MANAGEMENT OF COMPANIES &amp; ENTERP</b>	<b>157,269,659</b>	<b>187,517</b>	<b>0.12%</b>
551	MANAGEMENT OF COMP & ENTERP	157,269,659	187,517	0.12%
<b>56</b>	<b>ADMIN &amp; WASTE SERVICES</b>	<b>178,595,701</b>	<b>463,579</b>	<b>0.26%</b>
561	ADMIN & SUPPORT SERVICES	176,185,906	463,579	0.26%
562	WASTE MANAGEMENT & REMED SERV	2,409,795	0	0.00%
<b>61</b>	<b>EDUCATIONAL SERVICES</b>	<b>3,968,668,873</b>	<b>7,447,708</b>	<b>0.19%</b>
611	EDUCATIONAL SERV	3,968,668,873	7,447,708	0.19%
<b>62</b>	<b>HEALTH CARE &amp; SOCIAL ASSISTANCE</b>	<b>3,733,798,059</b>	<b>15,528,470</b>	<b>0.42%</b>
621	AMBULATORY HEALTH CARE SERVICES	546,729,197	1,360,162	0.25%
622	HOSPITALS	2,443,898,807	5,829,820	0.24%
623	NURSING & RESIDENTIAL CARE SERV	274,097,813	2,327,462	0.85%

**ALL REIMBURSING EMPLOYERS  
FOR CALENDAR YEAR 2005**

NAICS	INDUSTRY	TOTAL PAYROLL	REGULAR BENEFITS	REGULAR BENEFITS AS % OF TOTAL PAYROLL
624	SOCIAL ASSISTANCE	469,072,242	6,011,026	1.28%
<b>71</b>	<b>ARTS, ENTERTAINMENT &amp; RECREATION</b>	<b>101,271,861</b>	<b>1,085,439</b>	<b>1.07%</b>
711	PERFORMING ARTS & SPECTATOR SPRTS	5,277,227	58,547	1.11%
712	MUSEUMS, PARKS & HISTORICAL SITES	42,254,026	500,416	1.18%
713	GAMBLING, RECREATION & AMUSEMENT	53,740,608	526,476	0.98%
<b>72</b>	<b>ACCOMMODATION &amp; FOOD SERVICES</b>	<b>39,441,440</b>	<b>360,828</b>	<b>0.91%</b>
721	ACCOMMODATION	38,245,246	358,110	0.94%
722	FOOD SERVICES & DRINKING PLACES	1,196,194	2,718	0.23%
<b>81</b>	<b>OTHER SERVICES, EXCEPT PUBLIC ADMIN</b>	<b>213,548,888</b>	<b>1,128,556</b>	<b>0.53%</b>
811	REPAIR & MAINTENANCE	8,232,553	0	0.00%
812	PERSONAL & LAUNDRY SERVICES	2,803,697	10,818	0.39%
813	MEMBERSHIP ASSOCIATIONS	202,512,638	1,054,721	0.52%
814	PRIVATE HOUSEHOLDS	0	63,017	0.00%
<b>92</b>	<b>PUBLIC ADMINISTRATION</b>	<b>3,966,534,982</b>	<b>28,347,129</b>	<b>0.71%</b>
921	EXECUTIVE, LEGISLATIVE & GEN GOV	2,162,637,360	6,654,812	0.31%
922	JUSTICE, PUBLIC ORDER & SAFETY	592,653,347	1,105,203	0.19%
923	ADMIN OF HUMAN RESOURCE PROGRAMS	458,762,154	2,567,366	0.56%
924	ADMIN OF ENVIRONMENTAL PROGRAMS	329,846,022	2,684,687	0.81%
925	COMMUNITY & HOUSING PROG ADMIN	15,521,732	30,519	0.20%
926	ADMIN OF ECONOMIC PROGRAMS	290,593,779	4,606,323	1.59%
927	SPACE RESEARCH & TECHNOLOGY	0	0	0.00%
928	NATIONAL SCRTRY & INTERNAT AFFAIRS	116,520,588	10,698,218	9.18%