

Establishment and Firm Size (Including Legal Form of Organization)

1997

Issued October 2000

EC97S61S-SZ

1997 Economic Census

Educational Services

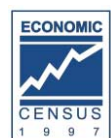
Subject Series



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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Kirk K. Degler**, **Cynthia M. Wrenn-Yorker**, and **Susan G. Baker**. Primary staff assistance was provided by **Kevin D. Barker**, **Evelyn D. Butler**, **Julie A. Ishman**, **Christine M. Joseph**, **Robin A. Justice**, **John P. Kern**, **Joyce M. Kiessling**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Mary E. Myrick**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Tara E. Swanson**, **Jennifer N. Thorne**, and **Brent M. Williams**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill** and **Jay L. Norris**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Sarah J. Presley**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

Kim D. Ottenstein and **Margaret A. Smith** of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, provided publications and printing management, graphics design and composition, and editorial review for print and electronic media. General direction and production management were provided by **Michael G. Garland**, Assistant Division Chief, and **Gary J. Lauffer**, Chief, Publications Services Branch.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

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-- Not applicable for this report.

Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Receipts Size of Establishments of Firms Subject to Federal Income Tax: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of establishment	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES					
	All establishments	'33 783	'14 933 318	'4 903 048	'1 101 396	'248 685
	Establishments operated for the entire year	25 550	13 932 778	4 620 093	1 049 142	232 176
	Establishments with receipts less than \$10,000	166	1 093	693	199	252
	Establishments with receipts of \$10,000 to \$24,999	884	15 686	6 143	1 599	1 837
	Establishments with receipts of \$25,000 to \$49,999	2 165	80 656	26 305	6 456	5 139
	Establishments with receipts of \$50,000 to \$99,999	4 665	344 640	105 662	25 182	13 968
	Establishments with receipts of \$100,000 to \$249,999	7 818	1 265 371	410 932	95 150	37 485
	Establishments with receipts of \$250,000 to \$499,999	4 536	1 588 066	547 434	124 126	39 168
	Establishments with receipts of \$500,000 to \$999,999	2 728	1 891 482	665 144	151 284	36 177
	Establishments with receipts of \$1,000,000 to \$2,499,999	1 652	2 519 120	913 427	206 422	38 345
	Establishments with receipts of \$2,500,000 to \$4,999,999	555	1 883 132	647 671	148 297	21 769
	Establishments with receipts of \$5,000,000 to \$9,999,999	255	1 725 794	601 389	139 282	19 523
	Establishments with receipts of \$10,000,000 or more	126	2 617 738	695 293	151 145	18 513
	Establishments not operated for the entire year	8 233	1 000 540	282 955	52 254	16 509
611	Educational services					
	All establishments	'33 783	'14 933 318	'4 903 048	'1 101 396	'248 685
	Establishments operated for the entire year	25 550	13 932 778	4 620 093	1 049 142	232 176
	Establishments with receipts less than \$10,000	166	1 093	693	199	252
	Establishments with receipts of \$10,000 to \$24,999	884	15 686	6 143	1 599	1 837
	Establishments with receipts of \$25,000 to \$49,999	2 165	80 656	26 305	6 456	5 139
	Establishments with receipts of \$50,000 to \$99,999	4 665	344 640	105 662	25 182	13 968
	Establishments with receipts of \$100,000 to \$249,999	7 818	1 265 371	410 932	95 150	37 485
	Establishments with receipts of \$250,000 to \$499,999	4 536	1 588 066	547 434	124 126	39 168
	Establishments with receipts of \$500,000 to \$999,999	2 728	1 891 482	665 144	151 284	36 177
	Establishments with receipts of \$1,000,000 to \$2,499,999	1 652	2 519 120	913 427	206 422	38 345
	Establishments with receipts of \$2,500,000 to \$4,999,999	555	1 883 132	647 671	148 297	21 769
	Establishments with receipts of \$5,000,000 to \$9,999,999	255	1 725 794	601 389	139 282	19 523
	Establishments with receipts of \$10,000,000 or more	126	2 617 738	695 293	151 145	18 513
	Establishments not operated for the entire year	8 233	1 000 540	282 955	52 254	16 509
6114	Business schools, & computer & management training					
	All establishments	6 056	4 902 474	1 688 736	380 073	53 861
	Establishments operated for the entire year	4 642	4 652 883	1 603 062	360 464	50 819
	Establishments with receipts less than \$10,000	25	173	121	33	35
	Establishments with receipts of \$10,000 to \$24,999	101	1 824	730	194	180
	Establishments with receipts of \$25,000 to \$49,999	250	9 297	3 754	893	515
	Establishments with receipts of \$50,000 to \$99,999	595	44 258	17 025	3 966	1 296
	Establishments with receipts of \$100,000 to \$249,999	1 116	182 929	67 927	15 155	3 376
	Establishments with receipts of \$250,000 to \$499,999	829	293 684	103 841	22 609	4 172
	Establishments with receipts of \$500,000 to \$999,999	730	516 187	187 188	42 995	6 439
	Establishments with receipts of \$1,000,000 to \$2,499,999	590	916 385	351 375	78 944	11 695
	Establishments with receipts of \$2,500,000 to \$4,999,999	241	820 068	304 514	70 888	8 639
	Establishments with receipts of \$5,000,000 to \$9,999,999	116	767 727	273 688	62 134	8 035
	Establishments with receipts of \$10,000,000 or more	49	1 100 351	292 899	62 653	6 437
	Establishments not operated for the entire year	1 414	249 591	85 674	19 609	3 042
61141	Business & secretarial schools					
	All establishments	581	554 044	213 300	49 581	10 901
	Establishments operated for the entire year	487	536 102	206 182	47 832	10 509
	Establishments with receipts less than \$10,000	1	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999	8	114	39	11	9
	Establishments with receipts of \$25,000 to \$49,999	19	725	275	64	35
	Establishments with receipts of \$50,000 to \$99,999	35	2 514	885	210	86
	Establishments with receipts of \$100,000 to \$249,999	82	13 951	5 794	1 434	429
	Establishments with receipts of \$250,000 to \$499,999	72	25 142	10 231	2 546	613
	Establishments with receipts of \$500,000 to \$999,999	103	73 345	31 419	7 352	1 760
	Establishments with receipts of \$1,000,000 to \$2,499,999	116	185 438	75 413	17 873	3 732
	Establishments with receipts of \$2,500,000 to \$4,999,999	34	111 930	44 502	9 859	2 023
	Establishments with receipts of \$5,000,000 to \$9,999,999	16	D	D	D	g
	Establishments with receipts of \$10,000,000 or more	1	D	D	D	c
	Establishments not operated for the entire year	94	17 942	7 118	1 749	392
611410	Business & secretarial schools					
	All establishments	581	554 044	213 300	49 581	10 901
	Establishments operated for the entire year	487	536 102	206 182	47 832	10 509
	Establishments with receipts less than \$10,000	1	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999	8	114	39	11	9
	Establishments with receipts of \$25,000 to \$49,999	19	725	275	64	35
	Establishments with receipts of \$50,000 to \$99,999	35	2 514	885	210	86
	Establishments with receipts of \$100,000 to \$249,999	82	13 951	5 794	1 434	429
	Establishments with receipts of \$250,000 to \$499,999	72	25 142	10 231	2 546	613
	Establishments with receipts of \$500,000 to \$999,999	103	73 345	31 419	7 352	1 760
	Establishments with receipts of \$1,000,000 to \$2,499,999	116	185 438	75 413	17 873	3 732
	Establishments with receipts of \$2,500,000 to \$4,999,999	34	111 930	44 502	9 859	2 023
	Establishments with receipts of \$5,000,000 to \$9,999,999	16	D	D	D	g
	Establishments with receipts of \$10,000,000 or more	1	D	D	D	c
	Establishments not operated for the entire year	94	17 942	7 118	1 749	392
61142	Computer training					
	All establishments	2 785	2 512 179	970 278	222 100	28 848
	Establishments operated for the entire year	2 184	2 374 582	918 528	209 306	27 147
	Establishments with receipts less than \$10,000	10	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999	55	1 037	429	118	80
	Establishments with receipts of \$25,000 to \$49,999	130	4 755	1 914	482	289
	Establishments with receipts of \$50,000 to \$99,999	293	21 763	8 619	1 978	684
	Establishments with receipts of \$100,000 to \$249,999	486	78 489	30 791	7 057	1 656
	Establishments with receipts of \$250,000 to \$499,999	360	127 262	48 212	10 279	1 893
	Establishments with receipts of \$500,000 to \$999,999	315	224 731	88 313	20 773	2 689
	Establishments with receipts of \$1,000,000 to \$2,499,999	308	477 188	187 044	41 337	5 610
	Establishments with receipts of \$2,500,000 to \$4,999,999	130	450 213	172 137	41 521	4 938

Table 1a. Receipts Size of Establishments of Firms Subject to Federal Income Tax: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of establishment	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.					
611	Educational services—Con.					
61142	Computer training—Con.					
	Establishments operated for the entire year—Con.					
	Establishments with receipts of \$5,000,000 to \$9,999,999 . . .	68	D	D	D	h
	Establishments with receipts of \$10,000,000 or more	29	D	D	D	h
	Establishments not operated for the entire year	601	137 597	51 750	12 794	1 701
611420	Computer training					
	All establishments	2 785	2 512 179	970 278	222 100	28 848
	Establishments operated for the entire year	2 184	2 374 582	918 528	209 306	27 147
	Establishments with receipts less than \$10,000	10	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999	55	1 037	429	118	80
	Establishments with receipts of \$25,000 to \$49,999	130	4 755	1 914	482	289
	Establishments with receipts of \$50,000 to \$99,999	293	21 763	8 619	1 978	684
	Establishments with receipts of \$100,000 to \$249,999	486	78 489	30 791	7 057	1 656
	Establishments with receipts of \$250,000 to \$499,999	360	127 262	48 212	10 279	1 893
	Establishments with receipts of \$500,000 to \$999,999	315	224 731	88 313	20 773	2 689
	Establishments with receipts of \$1,000,000 to \$2,499,999	308	477 188	187 044	41 337	5 610
	Establishments with receipts of \$2,500,000 to \$4,999,999	130	450 213	172 137	41 521	4 938
	Establishments with receipts of \$5,000,000 to \$9,999,999	68	D	D	D	h
	Establishments with receipts of \$10,000,000 or more	29	D	D	D	h
	Establishments not operated for the entire year	601	137 597	51 750	12 794	1 701
61143	Professional & management development training					
	All establishments	2 690	1 836 251	505 158	108 392	14 112
	Establishments operated for the entire year	1 971	1 742 199	478 352	103 326	13 163
	Establishments with receipts less than \$10,000	14	98	71	20	22
	Establishments with receipts of \$10,000 to \$24,999	38	673	262	65	91
	Establishments with receipts of \$25,000 to \$49,999	101	3 817	1 565	347	191
	Establishments with receipts of \$50,000 to \$99,999	267	19 981	7 521	1 778	526
	Establishments with receipts of \$100,000 to \$249,999	548	90 489	31 342	6 664	1 291
	Establishments with receipts of \$250,000 to \$499,999	397	141 280	45 398	9 784	1 666
	Establishments with receipts of \$500,000 to \$999,999	312	218 111	67 456	14 870	1 990
	Establishments with receipts of \$1,000,000 to \$2,499,999	166	253 759	88 918	19 734	2 353
	Establishments with receipts of \$2,500,000 to \$4,999,999	77	257 925	87 875	19 508	1 678
	Establishments with receipts of \$5,000,000 to \$9,999,999	32	224 266	68 759	14 683	1 926
	Establishments with receipts of \$10,000,000 or more	19	531 800	79 185	15 873	1 429
	Establishments not operated for the entire year	719	94 052	26 806	5 066	949
611430	Professional & management development training					
	All establishments	2 690	1 836 251	505 158	108 392	14 112
	Establishments operated for the entire year	1 971	1 742 199	478 352	103 326	13 163
	Establishments with receipts less than \$10,000	14	98	71	20	22
	Establishments with receipts of \$10,000 to \$24,999	38	673	262	65	91
	Establishments with receipts of \$25,000 to \$49,999	101	3 817	1 565	347	191
	Establishments with receipts of \$50,000 to \$99,999	267	19 981	7 521	1 778	526
	Establishments with receipts of \$100,000 to \$249,999	548	90 489	31 342	6 664	1 291
	Establishments with receipts of \$250,000 to \$499,999	397	141 280	45 398	9 784	1 666
	Establishments with receipts of \$500,000 to \$999,999	312	218 111	67 456	14 870	1 990
	Establishments with receipts of \$1,000,000 to \$2,499,999	166	253 759	88 918	19 734	2 353
	Establishments with receipts of \$2,500,000 to \$4,999,999	77	257 925	87 875	19 508	1 678
	Establishments with receipts of \$5,000,000 to \$9,999,999	32	224 266	68 759	14 683	1 926
	Establishments with receipts of \$10,000,000 or more	19	531 800	79 185	15 873	1 429
	Establishments not operated for the entire year	719	94 052	26 806	5 066	949
6115	Technical & trade schools					
	All establishments	5 465	3 465 093	1 161 025	275 860	54 310
	Establishments operated for the entire year	4 474	3 325 573	1 121 320	268 482	52 516
	Establishments with receipts less than \$10,000	22	130	73	26	31
	Establishments with receipts of \$10,000 to \$24,999	93	1 608	720	188	165
	Establishments with receipts of \$25,000 to \$49,999	224	8 308	3 026	726	437
	Establishments with receipts of \$50,000 to \$99,999	546	40 945	13 988	3 418	1 357
	Establishments with receipts of \$100,000 to \$249,999	1 333	222 880	76 712	18 201	5 414
	Establishments with receipts of \$250,000 to \$499,999	996	350 322	116 557	27 545	7 098
	Establishments with receipts of \$500,000 to \$999,999	606	421 614	146 624	33 745	7 386
	Establishments with receipts of \$1,000,000 to \$2,499,999	401	622 212	226 034	53 115	10 360
	Establishments with receipts of \$2,500,000 to \$4,999,999	146	493 814	169 926	39 774	6 412
	Establishments with receipts of \$5,000,000 to \$9,999,999	66	472 021	157 866	40 102	6 454
	Establishments with receipts of \$10,000,000 or more	41	691 719	209 794	51 642	7 402
	Establishments not operated for the entire year	991	139 520	39 705	7 378	1 794
61151	Technical & trade schools					
	All establishments	5 465	3 465 093	1 161 025	275 860	54 310
	Establishments operated for the entire year	4 474	3 325 573	1 121 320	268 482	52 516
	Establishments with receipts less than \$10,000	22	130	73	26	31
	Establishments with receipts of \$10,000 to \$24,999	93	1 608	720	188	165
	Establishments with receipts of \$25,000 to \$49,999	224	8 308	3 026	726	437
	Establishments with receipts of \$50,000 to \$99,999	546	40 945	13 988	3 418	1 357
	Establishments with receipts of \$100,000 to \$249,999	1 333	222 880	76 712	18 201	5 414
	Establishments with receipts of \$250,000 to \$499,999	996	350 322	116 557	27 545	7 098
	Establishments with receipts of \$500,000 to \$999,999	606	421 614	146 624	33 745	7 386
	Establishments with receipts of \$1,000,000 to \$2,499,999	401	622 212	226 034	53 115	10 360
	Establishments with receipts of \$2,500,000 to \$4,999,999	146	493 814	169 926	39 774	6 412
	Establishments with receipts of \$5,000,000 to \$9,999,999	66	472 021	157 866	40 102	6 454
	Establishments with receipts of \$10,000,000 or more	41	691 719	209 794	51 642	7 402
	Establishments not operated for the entire year	991	139 520	39 705	7 378	1 794

Table 1a. Receipts Size of Establishments of Firms Subject to Federal Income Tax: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of establishment	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.					
611	Educational services—Con.					
611511	Cosmetology & barber schools					
	All establishments	1 805	453 884	159 907	38 865	10 289
	Establishments operated for the entire year	1 542	434 352	153 548	37 252	9 799
	Establishments with receipts less than \$10,000	2	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999	23	402	179	49	45
	Establishments with receipts of \$25,000 to \$49,999	68	2 580	942	239	122
	Establishments with receipts of \$50,000 to \$99,999	222	16 717	5 670	1 420	537
	Establishments with receipts of \$100,000 to \$249,999	595	100 823	36 857	9 169	2 769
	Establishments with receipts of \$250,000 to \$499,999	431	150 090	51 329	12 429	3 214
	Establishments with receipts of \$500,000 to \$999,999	171	112 333	40 446	9 760	2 176
	Establishments with receipts of \$1,000,000 to \$2,499,999	27	D	D	D	f
	Establishments with receipts of \$2,500,000 to \$4,999,999	1	D	D	D	b
	Establishments with receipts of \$5,000,000 to \$9,999,999	1	D	D	D	c
	Establishments with receipts of \$10,000,000 or more	—	—	—	—	—
	Establishments not operated for the entire year	263	19 532	6 359	1 613	490
611512	Flight training					
	All establishments	849	921 328	260 672	62 653	12 260
	Establishments operated for the entire year	672	887 078	250 231	62 121	12 026
	Establishments with receipts less than \$10,000	11	60	34	14	18
	Establishments with receipts of \$10,000 to \$24,999	21	368	148	33	30
	Establishments with receipts of \$25,000 to \$49,999	22	846	343	84	48
	Establishments with receipts of \$50,000 to \$99,999	57	4 161	1 277	291	120
	Establishments with receipts of \$100,000 to \$249,999	154	24 968	6 480	1 438	537
	Establishments with receipts of \$250,000 to \$499,999	137	48 669	11 001	2 443	887
	Establishments with receipts of \$500,000 to \$999,999	104	74 127	19 772	4 488	1 258
	Establishments with receipts of \$1,000,000 to \$2,499,999	87	134 001	38 819	8 805	2 162
	Establishments with receipts of \$2,500,000 to \$4,999,999	37	127 118	37 610	8 617	1 411
	Establishments with receipts of \$5,000,000 to \$9,999,999	24	162 568	50 597	14 832	3 011
	Establishments with receipts of \$10,000,000 or more	18	310 192	84 150	21 076	2 544
	Establishments not operated for the entire year	177	34 250	10 441	532	234
611513	Apprenticeship training					
	All establishments	253	91 718	30 612	7 165	1 303
	Establishments operated for the entire year	173	82 520	27 548	6 419	1 146
	Establishments with receipts less than \$10,000	1	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999	8	128	60	19	13
	Establishments with receipts of \$25,000 to \$49,999	23	828	324	81	59
	Establishments with receipts of \$50,000 to \$99,999	26	1 883	560	145	62
	Establishments with receipts of \$100,000 to \$249,999	43	6 583	2 745	655	153
	Establishments with receipts of \$250,000 to \$499,999	40	14 280	4 579	1 044	227
	Establishments with receipts of \$500,000 to \$999,999	21	14 790	4 816	1 084	277
	Establishments with receipts of \$1,000,000 to \$2,499,999	9	D	D	D	c
	Establishments with receipts of \$2,500,000 to \$4,999,999	—	—	—	—	—
	Establishments with receipts of \$5,000,000 to \$9,999,999	—	—	—	—	—
	Establishments with receipts of \$10,000,000 or more	2	D	D	D	c
	Establishments not operated for the entire year	80	9 198	3 064	746	157
611519	Other trade & technical schools					
	All establishments	2 558	1 998 163	709 834	167 177	30 458
	Establishments operated for the entire year	2 087	1 921 623	689 993	162 690	29 545
	Establishments with receipts less than \$10,000	8	50	28	8	10
	Establishments with receipts of \$10,000 to \$24,999	41	710	333	87	77
	Establishments with receipts of \$25,000 to \$49,999	111	4 054	1 417	322	208
	Establishments with receipts of \$50,000 to \$99,999	241	18 184	6 481	1 562	638
	Establishments with receipts of \$100,000 to \$249,999	541	90 506	30 630	6 939	1 955
	Establishments with receipts of \$250,000 to \$499,999	388	137 283	49 648	11 629	2 770
	Establishments with receipts of \$500,000 to \$999,999	310	220 364	81 590	18 413	3 675
	Establishments with receipts of \$1,000,000 to \$2,499,999	278	437 348	169 849	40 140	7 228
	Establishments with receipts of \$2,500,000 to \$4,999,999	107	D	D	D	h
	Establishments with receipts of \$5,000,000 to \$9,999,999	41	D	D	D	h
	Establishments with receipts of \$10,000,000 or more	21	D	D	D	h
	Establishments not operated for the entire year	471	76 540	19 841	4 487	913
6116	Other schools & instruction					
	All establishments	19 294	5 197 024	1 596 148	348 822	123 860
	Establishments operated for the entire year	14 333	4 684 507	1 468 044	327 562	113 016
	Establishments with receipts less than \$10,000	110	733	459	129	176
	Establishments with receipts of \$10,000 to \$24,999	608	10 846	4 055	1 050	1 378
	Establishments with receipts of \$25,000 to \$49,999	1 491	55 597	16 619	4 173	3 838
	Establishments with receipts of \$50,000 to \$99,999	3 185	234 680	65 472	15 743	10 579
	Establishments with receipts of \$100,000 to \$249,999	4 780	762 649	230 569	53 779	27 028
	Establishments with receipts of \$250,000 to \$499,999	2 341	814 669	278 587	63 447	26 052
	Establishments with receipts of \$500,000 to \$999,999	1 129	768 982	263 663	59 942	20 066
	Establishments with receipts of \$1,000,000 to \$2,499,999	497	727 546	238 617	53 456	12 564
	Establishments with receipts of \$2,500,000 to \$4,999,999	119	404 611	116 988	26 465	4 592
	Establishments with receipts of \$5,000,000 to \$9,999,999	46	301 518	102 253	21 149	3 229
	Establishments with receipts of \$10,000,000 or more	27	602 676	150 762	28 229	3 514
	Establishments not operated for the entire year	4 961	512 517	128 104	21 260	10 844

Table 1a. Receipts Size of Establishments of Firms Subject to Federal Income Tax: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of establishment	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.					
611	Educational services—Con.					
61161	Fine arts schools					
	All establishments	6 245	954 051	278 143	67 005	31 651
	Establishments operated for the entire year	4 838	851 396	255 236	62 313	28 724
	Establishments with receipts less than \$10,000	29	195	107	29	47
	Establishments with receipts of \$10,000 to \$24,999	227	4 156	1 408	370	559
	Establishments with receipts of \$25,000 to \$49,999	607	22 729	5 871	1 581	1 651
	Establishments with receipts of \$50,000 to \$99,999	1 351	99 049	23 042	6 213	4 900
	Establishments with receipts of \$100,000 to \$249,999	1 838	288 112	76 857	19 168	10 554
	Establishments with receipts of \$250,000 to \$499,999	545	184 183	58 977	14 309	5 429
	Establishments with receipts of \$500,000 to \$999,999	172	109 228	38 088	8 811	2 720
	Establishments with receipts of \$1,000,000 to \$2,499,999	54	79 927	30 550	7 564	1 964
	Establishments with receipts of \$2,500,000 to \$4,999,999	11	37 695	11 335	2 554	703
	Establishments with receipts of \$5,000,000 to \$9,999,999	4	26 122	9 001	1 714	197
	Establishments with receipts of \$10,000,000 or more	—	—	—	—	—
	Establishments not operated for the entire year	1 407	102 655	22 907	4 692	2 927
611610	Fine arts schools					
	All establishments	6 245	954 051	278 143	67 005	31 651
	Establishments operated for the entire year	4 838	851 396	255 236	62 313	28 724
	Establishments with receipts less than \$10,000	29	195	107	29	47
	Establishments with receipts of \$10,000 to \$24,999	227	4 156	1 408	370	559
	Establishments with receipts of \$25,000 to \$49,999	607	22 729	5 871	1 581	1 651
	Establishments with receipts of \$50,000 to \$99,999	1 351	99 049	23 042	6 213	4 900
	Establishments with receipts of \$100,000 to \$249,999	1 838	288 112	76 857	19 168	10 554
	Establishments with receipts of \$250,000 to \$499,999	545	184 183	58 977	14 309	5 429
	Establishments with receipts of \$500,000 to \$999,999	172	109 228	38 088	8 811	2 720
	Establishments with receipts of \$1,000,000 to \$2,499,999	54	79 927	30 550	7 564	1 964
	Establishments with receipts of \$2,500,000 to \$4,999,999	11	37 695	11 335	2 554	703
	Establishments with receipts of \$5,000,000 to \$9,999,999	4	26 122	9 001	1 714	197
	Establishments with receipts of \$10,000,000 or more	—	—	—	—	—
	Establishments not operated for the entire year	1 407	102 655	22 907	4 692	2 927
6116101	Dance schools (including children's & professionals')					
	All establishments	5 097	716 424	199 984	49 429	25 960
	Establishments operated for the entire year	4 019	637 015	182 872	45 477	23 379
	Establishments with receipts less than \$10,000	13	81	42	13	20
	Establishments with receipts of \$10,000 to \$24,999	168	3 096	989	266	453
	Establishments with receipts of \$25,000 to \$49,999	483	18 196	4 496	1 238	1 383
	Establishments with receipts of \$50,000 to \$99,999	1 181	86 508	19 873	5 390	4 371
	Establishments with receipts of \$100,000 to \$249,999	1 589	248 951	64 474	16 321	9 224
	Establishments with receipts of \$250,000 to \$499,999	428	143 954	45 711	11 233	4 523
	Establishments with receipts of \$500,000 to \$999,999	124	77 045	26 747	6 293	1 933
	Establishments with receipts of \$1,000,000 to \$2,499,999	28	41 459	14 828	3 443	1 254
	Establishments with receipts of \$2,500,000 to \$4,999,999	4	D	D	D	c
	Establishments with receipts of \$5,000,000 to \$9,999,999	1	D	D	D	b
	Establishments with receipts of \$10,000,000 or more	—	—	—	—	—
	Establishments not operated for the entire year	1 078	79 409	17 112	3 952	2 581
6116102	Art, drama, & music schools					
	All establishments	1 148	237 627	78 159	17 576	5 691
	Establishments operated for the entire year	819	214 381	72 364	16 836	5 345
	Establishments with receipts less than \$10,000	16	114	65	16	27
	Establishments with receipts of \$10,000 to \$24,999	59	1 060	419	104	106
	Establishments with receipts of \$25,000 to \$49,999	124	4 533	1 375	343	268
	Establishments with receipts of \$50,000 to \$99,999	170	12 541	3 169	823	529
	Establishments with receipts of \$100,000 to \$249,999	249	39 161	12 383	2 847	1 330
	Establishments with receipts of \$250,000 to \$499,999	117	40 229	13 266	3 076	906
	Establishments with receipts of \$500,000 to \$999,999	48	32 183	11 341	2 518	787
	Establishments with receipts of \$1,000,000 to \$2,499,999	26	38 468	15 722	4 121	710
	Establishments with receipts of \$2,500,000 to \$4,999,999	7	D	D	D	f
	Establishments with receipts of \$5,000,000 to \$9,999,999	3	D	D	D	c
	Establishments with receipts of \$10,000,000 or more	—	—	—	—	—
	Establishments not operated for the entire year	329	23 246	5 795	740	346
61162	Sports & recreation instruction					
	All establishments	5 674	1 270 117	374 129	77 535	33 157
	Establishments operated for the entire year	3 871	1 032 448	312 778	68 987	28 405
	Establishments with receipts less than \$10,000	22	156	110	28	41
	Establishments with receipts of \$10,000 to \$24,999	157	2 728	1 059	265	339
	Establishments with receipts of \$25,000 to \$49,999	345	12 839	3 827	929	819
	Establishments with receipts of \$50,000 to \$99,999	803	59 399	16 250	3 798	2 239
	Establishments with receipts of \$100,000 to \$249,999	1 391	224 481	63 999	14 683	7 127
	Establishments with receipts of \$250,000 to \$499,999	727	251 865	79 796	18 033	7 815
	Establishments with receipts of \$500,000 to \$999,999	300	202 690	66 815	14 374	6 144
	Establishments with receipts of \$1,000,000 to \$2,499,999	99	141 680	39 905	8 169	2 659
	Establishments with receipts of \$2,500,000 to \$4,999,999	18	59 787	14 081	3 074	566
	Establishments with receipts of \$5,000,000 to \$9,999,999	6	33 196	11 778	1 910	317
	Establishments with receipts of \$10,000,000 or more	3	43 627	15 167	3 724	339
	Establishments not operated for the entire year	1 803	237 669	61 351	8 548	4 752

Table 1a. Receipts Size of Establishments of Firms Subject to Federal Income Tax: 1997—Con.

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NAICS code	Kind of business or operation and receipts size of establishment	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.					
611	Educational services—Con.					
611620	Sports & recreation instruction					
	All establishments	5 674	1 270 117	374 129	77 535	33 157
	Establishments operated for the entire year	3 871	1 032 448	312 778	68 987	28 405
	Establishments with receipts less than \$10,000	22	156	110	28	41
	Establishments with receipts of \$10,000 to \$24,999	157	2 728	1 050	265	339
	Establishments with receipts of \$25,000 to \$49,999	345	12 839	3 827	929	819
	Establishments with receipts of \$50,000 to \$99,999	803	59 399	16 250	3 798	2 239
	Establishments with receipts of \$100,000 to \$249,999	1 391	224 481	63 999	14 683	7 127
	Establishments with receipts of \$250,000 to \$499,999	727	251 865	79 796	18 033	7 815
	Establishments with receipts of \$500,000 to \$999,999	300	202 690	66 815	14 374	6 144
	Establishments with receipts of \$1,000,000 to \$2,499,999	99	141 680	39 905	8 169	2 659
	Establishments with receipts of \$2,500,000 to \$4,999,999	18	59 787	14 081	3 074	566
	Establishments with receipts of \$5,000,000 to \$9,999,999	6	33 196	11 778	1 910	317
	Establishments with receipts of \$10,000,000 or more	3	43 627	15 167	3 724	339
	Establishments not operated for the entire year	1 803	237 669	61 351	8 548	4 752
61163	Language schools					
	All establishments	610	413 224	120 641	27 030	8 490
	Establishments operated for the entire year	477	400 020	117 011	26 460	8 143
	Establishments with receipts less than \$10,000	2	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999	14	D	D	D	b
	Establishments with receipts of \$25,000 to \$49,999	33	1 229	672	206	113
	Establishments with receipts of \$50,000 to \$99,999	49	3 407	1 338	310	221
	Establishments with receipts of \$100,000 to \$249,999	88	14 611	5 098	1 140	606
	Establishments with receipts of \$250,000 to \$499,999	105	38 829	14 400	3 293	1 428
	Establishments with receipts of \$500,000 to \$999,999	96	66 347	24 531	5 920	2 197
	Establishments with receipts of \$1,000,000 to \$2,499,999	64	103 087	32 904	6 910	1 942
	Establishments with receipts of \$2,500,000 to \$4,999,999	17	55 155	13 994	2 766	632
	Establishments with receipts of \$5,000,000 to \$9,999,999	4	24 712	9 216	2 199	556
	Establishments with receipts of \$10,000,000 or more	5	92 384	14 749	3 688	414
	Establishments not operated for the entire year	133	13 204	3 630	570	347
611630	Language schools					
	All establishments	610	413 224	120 641	27 030	8 490
	Establishments operated for the entire year	477	400 020	117 011	26 460	8 143
	Establishments with receipts less than \$10,000	2	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999	14	D	D	D	b
	Establishments with receipts of \$25,000 to \$49,999	33	1 229	672	206	113
	Establishments with receipts of \$50,000 to \$99,999	49	3 407	1 338	310	221
	Establishments with receipts of \$100,000 to \$249,999	88	14 611	5 098	1 140	606
	Establishments with receipts of \$250,000 to \$499,999	105	38 829	14 400	3 293	1 428
	Establishments with receipts of \$500,000 to \$999,999	96	66 347	24 531	5 920	2 197
	Establishments with receipts of \$1,000,000 to \$2,499,999	64	103 087	32 904	6 910	1 942
	Establishments with receipts of \$2,500,000 to \$4,999,999	17	55 155	13 994	2 766	632
	Establishments with receipts of \$5,000,000 to \$9,999,999	4	24 712	9 216	2 199	556
	Establishments with receipts of \$10,000,000 or more	5	92 384	14 749	3 688	414
	Establishments not operated for the entire year	133	13 204	3 630	570	347
61169	All other schools & instruction					
	All establishments	6 765	2 559 632	823 235	177 252	50 562
	Establishments operated for the entire year	5 147	2 400 643	783 019	169 802	47 744
	Establishments with receipts less than \$10,000	57	D	D	D	b
	Establishments with receipts of \$10,000 to \$24,999	210	D	D	D	e
	Establishments with receipts of \$25,000 to \$49,999	506	18 800	6 249	1 457	1 255
	Establishments with receipts of \$50,000 to \$99,999	982	72 825	24 842	5 422	3 219
	Establishments with receipts of \$100,000 to \$249,999	1 463	235 445	84 615	18 788	8 741
	Establishments with receipts of \$250,000 to \$499,999	964	339 792	125 414	27 812	11 380
	Establishments with receipts of \$500,000 to \$999,999	561	390 717	134 229	30 837	9 005
	Establishments with receipts of \$1,000,000 to \$2,499,999	280	402 852	135 258	30 813	5 999
	Establishments with receipts of \$2,500,000 to \$4,999,999	73	251 974	77 578	18 071	2 691
	Establishments with receipts of \$5,000,000 to \$9,999,999	32	217 488	72 258	15 326	2 159
	Establishments with receipts of \$10,000,000 or more	19	466 665	120 846	20 817	2 761
	Establishments not operated for the entire year	1 618	158 989	40 216	7 450	2 818
611691	Exam preparation & tutoring					
	All establishments	2 223	729 808	258 380	53 553	20 051
	Establishments operated for the entire year	1 777	688 353	246 825	51 503	19 142
	Establishments with receipts less than \$10,000	18	105	67	20	26
	Establishments with receipts of \$10,000 to \$24,999	91	1 620	634	156	213
	Establishments with receipts of \$25,000 to \$49,999	151	5 454	1 802	449	457
	Establishments with receipts of \$50,000 to \$99,999	281	21 163	7 177	1 629	1 198
	Establishments with receipts of \$100,000 to \$249,999	508	83 557	30 564	6 960	3 930
	Establishments with receipts of \$250,000 to \$499,999	443	156 513	57 286	12 851	6 297
	Establishments with receipts of \$500,000 to \$999,999	190	130 579	42 702	10 247	3 534
	Establishments with receipts of \$1,000,000 to \$2,499,999	70	100 354	30 224	7 226	1 619
	Establishments with receipts of \$2,500,000 to \$4,999,999	13	42 356	13 852	2 903	525
	Establishments with receipts of \$5,000,000 to \$9,999,999	9	67 977	20 944	4 181	641
	Establishments with receipts of \$10,000,000 or more	3	78 675	41 573	4 881	702
	Establishments not operated for the entire year	446	41 455	11 555	2 050	909

Table 1a. Receipts Size of Establishments of Firms Subject to Federal Income Tax: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of establishment	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.					
611	Educational services—Con.					
611692	Automobile driving schools					
	All establishments	1 663	331 427	118 223	24 767	9 334
	Establishments operated for the entire year	1 298	301 076	110 336	22 953	8 784
	Establishments with receipts less than \$10,000	14	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999	45	D	D	D	b
	Establishments with receipts of \$25,000 to \$49,999	164	6 238	2 062	450	332
	Establishments with receipts of \$50,000 to \$99,999	384	28 689	9 740	1 946	1 160
	Establishments with receipts of \$100,000 to \$249,999	422	66 133	24 875	5 106	2 424
	Establishments with receipts of \$250,000 to \$499,999	172	58 338	22 463	4 549	1 874
	Establishments with receipts of \$500,000 to \$999,999	63	43 063	16 736	3 581	1 164
	Establishments with receipts of \$1,000,000 to \$2,499,999	23	35 604	12 209	2 513	719
	Establishments with receipts of \$2,500,000 to \$4,999,999	8	27 412	11 059	2 262	582
	Establishments with receipts of \$5,000,000 to \$9,999,999	2	D	D	D	e
	Establishments with receipts of \$10,000,000 or more	1	D	D	D	c
	Establishments not operated for the entire year	365	30 351	7 887	1 814	550
611699	All other miscellaneous schools & instruction					
	All establishments	2 879	1 498 397	446 632	98 932	21 177
	Establishments operated for the entire year	2 072	1 411 214	425 858	95 346	19 818
	Establishments with receipts less than \$10,000	25	168	111	32	40
	Establishments with receipts of \$10,000 to \$24,999	74	1 271	562	165	161
	Establishments with receipts of \$25,000 to \$49,999	191	7 108	2 385	558	466
	Establishments with receipts of \$50,000 to \$99,999	317	22 973	7 925	1 847	861
	Establishments with receipts of \$100,000 to \$249,999	533	85 755	29 176	6 722	2 387
	Establishments with receipts of \$250,000 to \$499,999	349	124 941	45 665	10 412	3 209
	Establishments with receipts of \$500,000 to \$999,999	308	217 075	74 791	17 009	4 307
	Establishments with receipts of \$1,000,000 to \$2,499,999	187	266 894	92 825	21 074	3 661
	Establishments with receipts of \$2,500,000 to \$4,999,999	52	182 206	52 667	12 906	1 584
	Establishments with receipts of \$5,000,000 to \$9,999,999	21	135 078	45 183	9 637	1 215
	Establishments with receipts of \$10,000,000 or more	15	367 745	74 568	14 984	1 927
	Establishments not operated for the entire year	807	87 183	20 774	3 586	1 359
6117	Educational support services					
	All establishments	2 968	1 368 727	457 139	96 641	16 654
	Establishments operated for the entire year	2 101	1 269 815	427 667	92 634	15 825
	Establishments with receipts less than \$10,000	9	57	40	11	10
	Establishments with receipts of \$10,000 to \$24,999	82	1 408	638	167	114
	Establishments with receipts of \$25,000 to \$49,999	200	7 454	2 906	664	349
	Establishments with receipts of \$50,000 to \$99,999	339	24 757	9 177	2 055	736
	Establishments with receipts of \$100,000 to \$249,999	589	96 913	35 724	8 015	1 667
	Establishments with receipts of \$250,000 to \$499,999	370	129 391	48 449	10 525	1 846
	Establishments with receipts of \$500,000 to \$999,999	263	184 699	67 669	14 602	2 286
	Establishments with receipts of \$1,000,000 to \$2,499,999	164	252 977	97 401	20 907	3 726
	Establishments with receipts of \$2,500,000 to \$4,999,999	49	164 639	56 243	11 170	2 126
	Establishments with receipts of \$5,000,000 to \$9,999,999	27	184 528	67 582	15 897	1 805
	Establishments with receipts of \$10,000,000 or more	9	222 992	41 838	8 621	1 160
	Establishments not operated for the entire year	867	98 912	29 472	4 007	829
61171	Educational support services					
	All establishments	2 968	1 368 727	457 139	96 641	16 654
	Establishments operated for the entire year	2 101	1 269 815	427 667	92 634	15 825
	Establishments with receipts less than \$10,000	9	57	40	11	10
	Establishments with receipts of \$10,000 to \$24,999	82	1 408	638	167	114
	Establishments with receipts of \$25,000 to \$49,999	200	7 454	2 906	664	349
	Establishments with receipts of \$50,000 to \$99,999	339	24 757	9 177	2 055	736
	Establishments with receipts of \$100,000 to \$249,999	589	96 913	35 724	8 015	1 667
	Establishments with receipts of \$250,000 to \$499,999	370	129 391	48 449	10 525	1 846
	Establishments with receipts of \$500,000 to \$999,999	263	184 699	67 669	14 602	2 286
	Establishments with receipts of \$1,000,000 to \$2,499,999	164	252 977	97 401	20 907	3 726
	Establishments with receipts of \$2,500,000 to \$4,999,999	49	164 639	56 243	11 170	2 126
	Establishments with receipts of \$5,000,000 to \$9,999,999	27	184 528	67 582	15 897	1 805
	Establishments with receipts of \$10,000,000 or more	9	222 992	41 838	8 621	1 160
	Establishments not operated for the entire year	867	98 912	29 472	4 007	829
611710	Educational support services					
	All establishments	2 968	1 368 727	457 139	96 641	16 654
	Establishments operated for the entire year	2 101	1 269 815	427 667	92 634	15 825
	Establishments with receipts less than \$10,000	9	57	40	11	10
	Establishments with receipts of \$10,000 to \$24,999	82	1 408	638	167	114
	Establishments with receipts of \$25,000 to \$49,999	200	7 454	2 906	664	349
	Establishments with receipts of \$50,000 to \$99,999	339	24 757	9 177	2 055	736
	Establishments with receipts of \$100,000 to \$249,999	589	96 913	35 724	8 015	1 667
	Establishments with receipts of \$250,000 to \$499,999	370	129 391	48 449	10 525	1 846
	Establishments with receipts of \$500,000 to \$999,999	263	184 699	67 669	14 602	2 286
	Establishments with receipts of \$1,000,000 to \$2,499,999	164	252 977	97 401	20 907	3 726
	Establishments with receipts of \$2,500,000 to \$4,999,999	49	164 639	56 243	11 170	2 126
	Establishments with receipts of \$5,000,000 to \$9,999,999	27	184 528	67 582	15 897	1 805
	Establishments with receipts of \$10,000,000 or more	9	222 992	41 838	8 621	1 160
	Establishments not operated for the entire year	867	98 912	29 472	4 007	829

Table 1b. Revenue Size of Establishments of Firms Exempt From Federal Income Tax: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and revenue size of establishment	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES					
	All establishments	7 153	5 505 710	1 461 479	345 475	72 388
	Establishments operated for the entire year	6 079	5 379 864	1 426 194	339 960	69 807
	Establishments with revenue less than \$10,000	52	319	177	56	65
	Establishments with revenue of \$10,000 to \$24,999	242	4 128	1 742	427	470
	Establishments with revenue of \$25,000 to \$49,999	563	20 845	8 979	2 253	1 408
	Establishments with revenue of \$50,000 to \$99,999	936	67 779	29 198	7 167	3 340
	Establishments with revenue of \$100,000 to \$249,999	1 544	257 461	102 720	24 892	8 582
	Establishments with revenue of \$250,000 to \$499,999	1 118	399 685	152 974	36 530	10 568
	Establishments with revenue of \$500,000 to \$999,999	811	560 610	201 582	48 075	11 575
	Establishments with revenue of \$1,000,000 to \$2,499,999	523	801 268	264 725	61 838	12 752
	Establishments with revenue of \$2,500,000 to \$4,999,999	166	563 724	196 923	46 799	7 411
	Establishments with revenue of \$5,000,000 to \$9,999,999	77	507 504	129 474	29 901	4 396
	Establishments with revenue of \$10,000,000 or more	47	2 196 541	337 700	82 022	9 240
	Establishments not operated for the entire year	1 074	125 846	35 285	5 515	2 581
611	Educational services					
	All establishments	7 153	5 505 710	1 461 479	345 475	72 388
	Establishments operated for the entire year	6 079	5 379 864	1 426 194	339 960	69 807
	Establishments with revenue less than \$10,000	52	319	177	56	65
	Establishments with revenue of \$10,000 to \$24,999	242	4 128	1 742	427	470
	Establishments with revenue of \$25,000 to \$49,999	563	20 845	8 979	2 253	1 408
	Establishments with revenue of \$50,000 to \$99,999	936	67 779	29 198	7 167	3 340
	Establishments with revenue of \$100,000 to \$249,999	1 544	257 461	102 720	24 892	8 582
	Establishments with revenue of \$250,000 to \$499,999	1 118	399 685	152 974	36 530	10 568
	Establishments with revenue of \$500,000 to \$999,999	811	560 610	201 582	48 075	11 575
	Establishments with revenue of \$1,000,000 to \$2,499,999	523	801 268	264 725	61 838	12 752
	Establishments with revenue of \$2,500,000 to \$4,999,999	166	563 724	196 923	46 799	7 411
	Establishments with revenue of \$5,000,000 to \$9,999,999	77	507 504	129 474	29 901	4 396
	Establishments with revenue of \$10,000,000 or more	47	2 196 541	337 700	82 022	9 240
	Establishments not operated for the entire year	1 074	125 846	35 285	5 515	2 581
6114	Business schools, & computer & management training					
	All establishments	519	650 920	141 716	33 171	4 783
	Establishments operated for the entire year	439	641 805	139 620	32 834	4 681
	Establishments with revenue less than \$10,000	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999	4	71	18	4	6
	Establishments with revenue of \$25,000 to \$49,999	25	970	422	101	71
	Establishments with revenue of \$50,000 to \$99,999	44	3 083	1 334	292	124
	Establishments with revenue of \$100,000 to \$249,999	108	18 925	7 644	1 849	391
	Establishments with revenue of \$250,000 to \$499,999	87	30 525	10 319	2 501	432
	Establishments with revenue of \$500,000 to \$999,999	61	41 447	13 490	3 153	522
	Establishments with revenue of \$1,000,000 to \$2,499,999	70	113 106	35 119	7 972	1 207
	Establishments with revenue of \$2,500,000 to \$4,999,999	18	61 874	15 376	3 639	445
	Establishments with revenue of \$5,000,000 to \$9,999,999	14	96 661	18 396	4 124	415
	Establishments with revenue of \$10,000,000 or more	8	275 143	37 502	9 199	1 068
	Establishments not operated for the entire year	80	9 115	2 096	337	102
61141	Business & secretarial schools					
	All establishments	38	29 541	13 594	3 396	631
	Establishments operated for the entire year	32	29 090	13 443	3 391	630
	Establishments with revenue less than \$10,000	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999	—	—	—	—	—
	Establishments with revenue of \$25,000 to \$49,999	—	—	—	—	—
	Establishments with revenue of \$50,000 to \$99,999	3	238	77	14	8
	Establishments with revenue of \$100,000 to \$249,999	7	1 210	513	129	22
	Establishments with revenue of \$250,000 to \$499,999	5	1 499	765	203	39
	Establishments with revenue of \$500,000 to \$999,999	5	4 189	1 767	439	70
	Establishments with revenue of \$1,000,000 to \$2,499,999	12	21 954	10 321	2 606	491
	Establishments with revenue of \$2,500,000 to \$4,999,999	—	—	—	—	—
	Establishments with revenue of \$5,000,000 to \$9,999,999	—	—	—	—	—
	Establishments with revenue of \$10,000,000 or more	—	—	—	—	—
	Establishments not operated for the entire year	6	451	151	5	1
611410	Business & secretarial schools					
	All establishments	38	29 541	13 594	3 396	631
	Establishments operated for the entire year	32	29 090	13 443	3 391	630
	Establishments with revenue less than \$10,000	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999	—	—	—	—	—
	Establishments with revenue of \$25,000 to \$49,999	—	—	—	—	—
	Establishments with revenue of \$50,000 to \$99,999	3	238	77	14	8
	Establishments with revenue of \$100,000 to \$249,999	7	1 210	513	129	22
	Establishments with revenue of \$250,000 to \$499,999	5	1 499	765	203	39
	Establishments with revenue of \$500,000 to \$999,999	5	4 189	1 767	439	70
	Establishments with revenue of \$1,000,000 to \$2,499,999	12	21 954	10 321	2 606	491
	Establishments with revenue of \$2,500,000 to \$4,999,999	—	—	—	—	—
	Establishments with revenue of \$5,000,000 to \$9,999,999	—	—	—	—	—
	Establishments with revenue of \$10,000,000 or more	—	—	—	—	—
	Establishments not operated for the entire year	6	451	151	5	1

Table 1b. Revenue Size of Establishments of Firms Exempt From Federal Income Tax: 1997—
Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of establishment	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.					
611	Educational services—Con.					
61142	Computer training					
	All establishments	55	33 424	8 904	1 927	386
	Establishments operated for the entire year	43	32 799	8 592	1 845	351
	Establishments with revenue less than \$10,000	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999	3	102	31	5	12
	Establishments with revenue of \$25,000 to \$49,999	4	328	164	37	9
	Establishments with revenue of \$50,000 to \$99,999	9	1 689	768	214	54
	Establishments with revenue of \$100,000 to \$249,999	13	5 139	1 531	343	91
	Establishments with revenue of \$250,000 to \$499,999	6	4 218	1 561	357	51
	Establishments with revenue of \$500,000 to \$999,999	6	D	D	D	b
	Establishments with revenue of \$1,000,000 to \$2,499,999	1	D	D	D	b
	Establishments with revenue of \$2,500,000 to \$4,999,999	1	D	D	D	b
	Establishments with revenue of \$5,000,000 to \$9,999,999	1	D	D	D	b
	Establishments with revenue of \$10,000,000 or more	—	—	—	—	—
	Establishments not operated for the entire year	12	625	312	82	35
611420	Computer training					
	All establishments	55	33 424	8 904	1 927	386
	Establishments operated for the entire year	43	32 799	8 592	1 845	351
	Establishments with revenue less than \$10,000	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999	—	—	—	—	—
	Establishments with revenue of \$25,000 to \$49,999	3	102	31	5	12
	Establishments with revenue of \$50,000 to \$99,999	4	328	164	37	9
	Establishments with revenue of \$100,000 to \$249,999	9	1 689	768	214	54
	Establishments with revenue of \$250,000 to \$499,999	13	5 139	1 531	343	91
	Establishments with revenue of \$500,000 to \$999,999	6	4 218	1 561	357	51
	Establishments with revenue of \$1,000,000 to \$2,499,999	6	D	D	D	b
	Establishments with revenue of \$2,500,000 to \$4,999,999	1	D	D	D	b
	Establishments with revenue of \$5,000,000 to \$9,999,999	1	D	D	D	b
	Establishments with revenue of \$10,000,000 or more	—	—	—	—	—
	Establishments not operated for the entire year	12	625	312	82	35
61143	Professional & management development training					
	All establishments	426	587 955	119 218	27 848	3 766
	Establishments operated for the entire year	364	579 916	117 585	27 598	3 700
	Establishments with revenue less than \$10,000	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999	4	71	18	4	6
	Establishments with revenue of \$25,000 to \$49,999	22	868	391	96	59
	Establishments with revenue of \$50,000 to \$99,999	37	2 517	1 093	241	107
	Establishments with revenue of \$100,000 to \$249,999	92	16 026	6 363	1 506	315
	Establishments with revenue of \$250,000 to \$499,999	69	23 887	8 023	1 955	302
	Establishments with revenue of \$500,000 to \$999,999	50	33 040	10 162	2 357	401
	Establishments with revenue of \$1,000,000 to \$2,499,999	52	D	D	D	f
	Establishments with revenue of \$2,500,000 to \$4,999,999	17	D	D	D	e
	Establishments with revenue of \$5,000,000 to \$9,999,999	13	D	D	D	e
	Establishments with revenue of \$10,000,000 or more	8	275 143	37 502	9 199	1 068
	Establishments not operated for the entire year	62	8 039	1 633	250	66
611430	Professional & management development training					
	All establishments	426	587 955	119 218	27 848	3 766
	Establishments operated for the entire year	364	579 916	117 585	27 598	3 700
	Establishments with revenue less than \$10,000	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999	4	71	18	4	6
	Establishments with revenue of \$25,000 to \$49,999	22	868	391	96	59
	Establishments with revenue of \$50,000 to \$99,999	37	2 517	1 093	241	107
	Establishments with revenue of \$100,000 to \$249,999	92	16 026	6 363	1 506	315
	Establishments with revenue of \$250,000 to \$499,999	69	23 887	8 023	1 955	302
	Establishments with revenue of \$500,000 to \$999,999	50	33 040	10 162	2 357	401
	Establishments with revenue of \$1,000,000 to \$2,499,999	52	D	D	D	f
	Establishments with revenue of \$2,500,000 to \$4,999,999	17	D	D	D	e
	Establishments with revenue of \$5,000,000 to \$9,999,999	13	D	D	D	e
	Establishments with revenue of \$10,000,000 or more	8	275 143	37 502	9 199	1 068
	Establishments not operated for the entire year	62	8 039	1 633	250	66
6115	Technical & trade schools					
	All establishments	1 381	963 547	251 151	59 168	13 167
	Establishments operated for the entire year	1 258	951 882	247 756	58 385	12 891
	Establishments with revenue less than \$10,000	6	33	22	7	8
	Establishments with revenue of \$10,000 to \$24,999	41	730	304	79	65
	Establishments with revenue of \$25,000 to \$49,999	88	3 211	1 271	334	226
	Establishments with revenue of \$50,000 to \$99,999	199	14 006	6 418	1 560	655
	Establishments with revenue of \$100,000 to \$249,999	337	56 023	21 180	5 171	1 642
	Establishments with revenue of \$250,000 to \$499,999	238	85 438	31 321	7 431	1 954
	Establishments with revenue of \$500,000 to \$999,999	203	138 898	49 193	11 825	2 619
	Establishments with revenue of \$1,000,000 to \$2,499,999	95	146 995	46 146	11 081	2 196
	Establishments with revenue of \$2,500,000 to \$4,999,999	26	87 549	32 838	7 538	1 263
	Establishments with revenue of \$5,000,000 to \$9,999,999	16	102 192	36 751	8 813	1 287
	Establishments with revenue of \$10,000,000 or more	9	316 807	22 312	4 546	976
	Establishments not operated for the entire year	123	11 665	3 395	783	276

Table 1b. Revenue Size of Establishments of Firms Exempt From Federal Income Tax: 1997—
Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and revenue size of establishment	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.					
611	Educational services—Con.					
61151	Technical & trade schools					
	All establishments	1 381	963 547	251 151	59 168	13 167
	Establishments operated for the entire year	1 258	951 882	247 756	58 385	12 891
	Establishments with revenue less than \$10,000	6	33	22	7	8
	Establishments with revenue of \$10,000 to \$24,999	41	730	304	79	65
	Establishments with revenue of \$25,000 to \$49,999	88	3 211	1 271	334	226
	Establishments with revenue of \$50,000 to \$99,999	199	14 006	6 418	1 560	655
	Establishments with revenue of \$100,000 to \$249,999	337	56 023	21 180	5 171	1 642
	Establishments with revenue of \$250,000 to \$499,999	238	85 438	31 321	7 431	1 954
	Establishments with revenue of \$500,000 to \$999,999	203	138 898	49 193	11 825	2 619
	Establishments with revenue of \$1,000,000 to \$2,499,999	95	146 995	46 146	11 081	2 196
	Establishments with revenue of \$2,500,000 to \$4,999,999	26	87 549	32 838	7 538	1 263
	Establishments with revenue of \$5,000,000 to \$9,999,999	16	102 192	36 751	8 813	1 287
	Establishments with revenue of \$10,000,000 or more	9	316 807	22 312	4 546	976
	Establishments not operated for the entire year	123	11 665	3 395	783	276
611511	Cosmetology & barber schools					
	All establishments	2	D	D	D	a
	Establishments operated for the entire year	1	D	D	D	a
	Establishments with revenue less than \$10,000	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999	1	D	D	D	a
	Establishments with revenue of \$25,000 to \$49,999	—	—	—	—	—
	Establishments with revenue of \$50,000 to \$99,999	—	—	—	—	—
	Establishments with revenue of \$100,000 to \$249,999	—	—	—	—	—
	Establishments with revenue of \$250,000 to \$499,999	—	—	—	—	—
	Establishments with revenue of \$500,000 to \$999,999	—	—	—	—	—
	Establishments with revenue of \$1,000,000 to \$2,499,999	—	—	—	—	—
	Establishments with revenue of \$2,500,000 to \$4,999,999	—	—	—	—	—
	Establishments with revenue of \$5,000,000 to \$9,999,999	—	—	—	—	—
	Establishments with revenue of \$10,000,000 or more	—	—	—	—	—
	Establishments not operated for the entire year	1	D	D	D	a
611512	Flight training					
	All establishments	45	D	D	D	f
	Establishments operated for the entire year	39	D	D	D	f
	Establishments with revenue less than \$10,000	1	D	D	D	a
	Establishments with revenue of \$10,000 to \$24,999	6	D	D	D	a
	Establishments with revenue of \$25,000 to \$49,999	1	D	D	D	a
	Establishments with revenue of \$50,000 to \$99,999	6	D	D	D	a
	Establishments with revenue of \$100,000 to \$249,999	10	D	D	D	b
	Establishments with revenue of \$250,000 to \$499,999	6	D	D	D	b
	Establishments with revenue of \$500,000 to \$999,999	4	D	D	D	b
	Establishments with revenue of \$1,000,000 to \$2,499,999	2	D	D	D	b
	Establishments with revenue of \$2,500,000 to \$4,999,999	1	D	D	D	a
	Establishments with revenue of \$5,000,000 to \$9,999,999	2	D	D	D	e
	Establishments with revenue of \$10,000,000 or more	—	—	—	—	—
	Establishments not operated for the entire year	6	D	D	D	a
611513	Apprenticeship training					
	All establishments	904	330 636	109 600	26 351	6 194
	Establishments operated for the entire year	846	327 365	108 552	26 022	6 032
	Establishments with revenue less than \$10,000	4	D	D	D	a
	Establishments with revenue of \$10,000 to \$24,999	29	D	D	D	b
	Establishments with revenue of \$25,000 to \$49,999	66	2 422	899	233	174
	Establishments with revenue of \$50,000 to \$99,999	159	11 055	5 119	1 251	520
	Establishments with revenue of \$100,000 to \$249,999	234	38 713	14 367	3 517	1 225
	Establishments with revenue of \$250,000 to \$499,999	168	60 375	22 272	5 333	1 317
	Establishments with revenue of \$500,000 to \$999,999	126	85 250	28 157	6 838	1 463
	Establishments with revenue of \$1,000,000 to \$2,499,999	48	72 951	20 740	4 952	896
	Establishments with revenue of \$2,500,000 to \$4,999,999	7	23 727	6 459	1 612	228
	Establishments with revenue of \$5,000,000 to \$9,999,999	5	32 322	10 305	2 225	155
	Establishments with revenue of \$10,000,000 or more	—	—	—	—	—
	Establishments not operated for the entire year	58	3 271	1 048	329	162
611519	Other trade & technical schools					
	All establishments	430	606 853	133 026	30 663	6 372
	Establishments operated for the entire year	372	598 779	130 751	30 214	6 259
	Establishments with revenue less than \$10,000	1	D	D	D	a
	Establishments with revenue of \$10,000 to \$24,999	5	D	D	D	a
	Establishments with revenue of \$25,000 to \$49,999	21	D	D	D	b
	Establishments with revenue of \$50,000 to \$99,999	34	D	D	D	c
	Establishments with revenue of \$100,000 to \$249,999	93	D	D	D	e
	Establishments with revenue of \$250,000 to \$499,999	64	D	D	D	f
	Establishments with revenue of \$500,000 to \$999,999	73	D	D	D	g
	Establishments with revenue of \$1,000,000 to \$2,499,999	45	D	D	D	g
	Establishments with revenue of \$2,500,000 to \$4,999,999	18	D	D	D	g
	Establishments with revenue of \$5,000,000 to \$9,999,999	9	D	D	D	f
	Establishments with revenue of \$10,000,000 or more	9	316 807	22 312	4 546	976
	Establishments not operated for the entire year	58	8 074	2 275	449	113

Table 1b. Revenue Size of Establishments of Firms Exempt From Federal Income Tax: 1997—
Con.

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NAICS code	Kind of business or operation and revenue size of establishment	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.					
611	Educational services—Con.					
6116	Other schools & instruction					
	All establishments	4 470	1 929 655	647 192	152 229	41 491
	Establishments operated for the entire year	3 717	1 849 654	622 853	148 376	39 424
	Establishments with revenue less than \$10,000	45	D	D	D	b
	Establishments with revenue of \$10,000 to \$24,999	177	D	D	D	e
	Establishments with revenue of \$25,000 to \$49,999	400	14 754	6 401	1 601	1 014
	Establishments with revenue of \$50,000 to \$99,999	627	45 855	19 259	4 730	2 423
	Establishments with revenue of \$100,000 to \$249,999	977	160 794	65 252	15 825	6 035
	Establishments with revenue of \$250,000 to \$499,999	664	236 328	91 874	21 984	7 298
	Establishments with revenue of \$500,000 to \$999,999	438	304 682	112 563	26 899	7 393
	Establishments with revenue of \$1,000,000 to \$2,499,999	277	417 654	147 380	34 384	7 863
	Establishments with revenue of \$2,500,000 to \$4,999,999	80	270 059	105 282	24 984	4 284
	Establishments with revenue of \$5,000,000 to \$9,999,999	24	154 990	41 018	9 631	1 665
	Establishments with revenue of \$10,000,000 or more	8	241 292	32 402	7 977	1 028
	Establishments not operated for the entire year	753	80 001	24 339	3 853	2 067
61161	Fine arts schools					
	All establishments	1 009	388 484	139 989	33 731	11 601
	Establishments operated for the entire year	868	371 930	134 749	32 635	11 080
	Establishments with revenue less than \$10,000	1	D	D	D	a
	Establishments with revenue of \$10,000 to \$24,999	33	523	213	53	73
	Establishments with revenue of \$25,000 to \$49,999	75	2 848	1 093	281	217
	Establishments with revenue of \$50,000 to \$99,999	132	9 728	3 563	892	505
	Establishments with revenue of \$100,000 to \$249,999	260	44 397	17 049	4 338	1 843
	Establishments with revenue of \$250,000 to \$499,999	177	62 271	24 461	6 107	2 244
	Establishments with revenue of \$500,000 to \$999,999	112	80 537	28 629	7 132	2 502
	Establishments with revenue of \$1,000,000 to \$2,499,999	59	83 834	32 915	7 818	2 048
	Establishments with revenue of \$2,500,000 to \$4,999,999	12	D	D	D	f
	Establishments with revenue of \$5,000,000 to \$9,999,999	6	36 318	8 302	1 796	442
	Establishments with revenue of \$10,000,000 or more	1	D	D	D	c
	Establishments not operated for the entire year	141	16 554	5 240	1 096	521
611610	Fine arts schools					
	All establishments	1 009	388 484	139 989	33 731	11 601
	Establishments operated for the entire year	868	371 930	134 749	32 635	11 080
	Establishments with revenue less than \$10,000	1	D	D	D	a
	Establishments with revenue of \$10,000 to \$24,999	33	523	213	53	73
	Establishments with revenue of \$25,000 to \$49,999	75	2 848	1 093	281	217
	Establishments with revenue of \$50,000 to \$99,999	132	9 728	3 563	892	505
	Establishments with revenue of \$100,000 to \$249,999	260	44 397	17 049	4 338	1 843
	Establishments with revenue of \$250,000 to \$499,999	177	62 271	24 461	6 107	2 244
	Establishments with revenue of \$500,000 to \$999,999	112	80 537	28 629	7 132	2 502
	Establishments with revenue of \$1,000,000 to \$2,499,999	59	83 834	32 915	7 818	2 048
	Establishments with revenue of \$2,500,000 to \$4,999,999	12	D	D	D	f
	Establishments with revenue of \$5,000,000 to \$9,999,999	6	36 318	8 302	1 796	442
	Establishments with revenue of \$10,000,000 or more	1	D	D	D	c
	Establishments not operated for the entire year	141	16 554	5 240	1 096	521
6116101	Dance schools (including children's & professionals')					
	All establishments	270	65 308	23 394	5 780	1 980
	Establishments operated for the entire year	232	62 737	22 717	5 598	1 875
	Establishments with revenue less than \$10,000	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999	17	270	100	26	36
	Establishments with revenue of \$25,000 to \$49,999	31	1 203	417	111	111
	Establishments with revenue of \$50,000 to \$99,999	45	3 328	1 173	292	174
	Establishments with revenue of \$100,000 to \$249,999	82	13 637	4 194	1 134	517
	Establishments with revenue of \$250,000 to \$499,999	31	10 218	3 520	854	291
	Establishments with revenue of \$500,000 to \$999,999	20	13 734	4 611	1 136	341
	Establishments with revenue of \$1,000,000 to \$2,499,999	4	D	D	D	c
	Establishments with revenue of \$2,500,000 to \$4,999,999	1	D	D	D	b
	Establishments with revenue of \$5,000,000 to \$9,999,999	—	—	—	—	—
	Establishments with revenue of \$10,000,000 or more	1	D	D	D	c
	Establishments not operated for the entire year	38	2 571	677	182	105
6116102	Art, drama, & music schools					
	All establishments	739	323 176	116 595	27 951	9 621
	Establishments operated for the entire year	636	309 193	112 032	27 037	9 205
	Establishments with revenue less than \$10,000	1	D	D	D	a
	Establishments with revenue of \$10,000 to \$24,999	16	253	113	27	37
	Establishments with revenue of \$25,000 to \$49,999	44	1 645	676	174	106
	Establishments with revenue of \$50,000 to \$99,999	87	6 400	2 390	600	331
	Establishments with revenue of \$100,000 to \$249,999	178	30 760	12 855	3 204	1 326
	Establishments with revenue of \$250,000 to \$499,999	146	52 053	20 941	5 253	1 953
	Establishments with revenue of \$500,000 to \$999,999	92	66 803	24 018	5 996	2 161
	Establishments with revenue of \$1,000,000 to \$2,499,999	55	D	D	D	g
	Establishments with revenue of \$2,500,000 to \$4,999,999	11	D	D	D	f
	Establishments with revenue of \$5,000,000 to \$9,999,999	6	36 318	8 302	1 796	442
	Establishments with revenue of \$10,000,000 or more	—	—	—	—	—
	Establishments not operated for the entire year	103	13 983	4 563	914	416

Table 1b. Revenue Size of Establishments of Firms Exempt From Federal Income Tax: 1997—
Con.

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NAICS code	Kind of business or operation and revenue size of establishment	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.					
611	Educational services—Con.					
61162	Sports & recreation instruction					
	All establishments	749	156 147	47 471	10 147	4 390
	Establishments operated for the entire year	537	136 574	41 942	9 425	4 033
	Establishments with revenue less than \$10,000	7	47	35	9	11
	Establishments with revenue of \$10,000 to \$24,999	29	508	209	56	78
	Establishments with revenue of \$25,000 to \$49,999	59	2 166	861	196	160
	Establishments with revenue of \$50,000 to \$99,999	113	8 415	3 457	793	428
	Establishments with revenue of \$100,000 to \$249,999	177	27 816	10 882	2 465	1 239
	Establishments with revenue of \$250,000 to \$499,999	84	29 065	8 567	1 895	843
	Establishments with revenue of \$500,000 to \$999,999	44	29 249	8 010	1 882	664
	Establishments with revenue of \$1,000,000 to \$2,499,999	22	D	D	D	f
	Establishments with revenue of \$2,500,000 to \$4,999,999	2	D	D	D	b
	Establishments with revenue of \$5,000,000 to \$9,999,999	—	—	—	—	—
	Establishments with revenue of \$10,000,000 or more	—	—	—	—	—
	Establishments not operated for the entire year	212	19 573	5 529	722	357
611620	Sports & recreation instruction					
	All establishments	749	156 147	47 471	10 147	4 390
	Establishments operated for the entire year	537	136 574	41 942	9 425	4 033
	Establishments with revenue less than \$10,000	7	47	35	9	11
	Establishments with revenue of \$10,000 to \$24,999	29	508	209	56	78
	Establishments with revenue of \$25,000 to \$49,999	59	2 166	861	196	160
	Establishments with revenue of \$50,000 to \$99,999	113	8 415	3 457	793	428
	Establishments with revenue of \$100,000 to \$249,999	177	27 816	10 882	2 465	1 239
	Establishments with revenue of \$250,000 to \$499,999	84	29 065	8 567	1 895	843
	Establishments with revenue of \$500,000 to \$999,999	44	29 249	8 010	1 882	664
	Establishments with revenue of \$1,000,000 to \$2,499,999	22	D	D	D	f
	Establishments with revenue of \$2,500,000 to \$4,999,999	2	D	D	D	b
	Establishments with revenue of \$5,000,000 to \$9,999,999	—	—	—	—	—
	Establishments with revenue of \$10,000,000 or more	—	—	—	—	—
	Establishments not operated for the entire year	212	19 573	5 529	722	357
61163	Language schools					
	All establishments	244	75 344	31 677	7 439	3 346
	Establishments operated for the entire year	188	70 833	30 038	7 054	2 823
	Establishments with revenue less than \$10,000	7	32	14	7	10
	Establishments with revenue of \$10,000 to \$24,999	12	190	88	24	39
	Establishments with revenue of \$25,000 to \$49,999	23	822	402	119	140
	Establishments with revenue of \$50,000 to \$99,999	39	2 907	1 304	333	324
	Establishments with revenue of \$100,000 to \$249,999	47	7 971	3 280	872	545
	Establishments with revenue of \$250,000 to \$499,999	31	11 209	4 990	1 095	723
	Establishments with revenue of \$500,000 to \$999,999	13	8 407	4 291	1 036	352
	Establishments with revenue of \$1,000,000 to \$2,499,999	12	D	D	D	e
	Establishments with revenue of \$2,500,000 to \$4,999,999	2	D	D	D	c
	Establishments with revenue of \$5,000,000 to \$9,999,999	2	D	D	D	c
	Establishments with revenue of \$10,000,000 or more	—	—	—	—	—
	Establishments not operated for the entire year	56	4 511	1 639	385	523
611630	Language schools					
	All establishments	244	75 344	31 677	7 439	3 346
	Establishments operated for the entire year	188	70 833	30 038	7 054	2 823
	Establishments with revenue less than \$10,000	7	32	14	7	10
	Establishments with revenue of \$10,000 to \$24,999	12	190	88	24	39
	Establishments with revenue of \$25,000 to \$49,999	23	822	402	119	140
	Establishments with revenue of \$50,000 to \$99,999	39	2 907	1 304	333	324
	Establishments with revenue of \$100,000 to \$249,999	47	7 971	3 280	872	545
	Establishments with revenue of \$250,000 to \$499,999	31	11 209	4 990	1 095	723
	Establishments with revenue of \$500,000 to \$999,999	13	8 407	4 291	1 036	352
	Establishments with revenue of \$1,000,000 to \$2,499,999	12	D	D	D	e
	Establishments with revenue of \$2,500,000 to \$4,999,999	2	D	D	D	c
	Establishments with revenue of \$5,000,000 to \$9,999,999	2	D	D	D	c
	Establishments with revenue of \$10,000,000 or more	—	—	—	—	—
	Establishments not operated for the entire year	56	4 511	1 639	385	523
61169	All other schools & instruction					
	All establishments	2 468	1 309 680	428 055	100 912	22 154
	Establishments operated for the entire year	2 124	1 270 317	416 124	99 262	21 488
	Establishments with revenue less than \$10,000	30	D	D	D	b
	Establishments with revenue of \$10,000 to \$24,999	103	D	D	D	c
	Establishments with revenue of \$25,000 to \$49,999	243	8 918	4 045	1 005	497
	Establishments with revenue of \$50,000 to \$99,999	343	24 805	10 935	2 712	1 166
	Establishments with revenue of \$100,000 to \$249,999	493	80 610	34 041	8 150	2 408
	Establishments with revenue of \$250,000 to \$499,999	372	133 783	53 856	12 887	3 488
	Establishments with revenue of \$500,000 to \$999,999	269	186 489	71 633	16 849	3 875
	Establishments with revenue of \$1,000,000 to \$2,499,999	184	281 170	100 259	23 393	4 854
	Establishments with revenue of \$2,500,000 to \$4,999,999	64	215 317	84 686	20 298	3 136
	Establishments with revenue of \$5,000,000 to \$9,999,999	16	D	D	D	g
	Establishments with revenue of \$10,000,000 or more	7	D	D	D	f
	Establishments not operated for the entire year	344	39 363	11 931	1 650	666

Table 1b. Revenue Size of Establishments of Firms Exempt From Federal Income Tax: 1997—
Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of establishment	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.					
611	Educational services—Con.					
611691	Exam preparation & tutoring					
	All establishments	407	85 564	32 744	7 503	2 613
	Establishments operated for the entire year	347	80 767	30 852	7 151	2 457
	Establishments with revenue less than \$10,000	14	99	50	15	18
	Establishments with revenue of \$10,000 to \$24,999	23	356	180	43	34
	Establishments with revenue of \$25,000 to \$49,999	54	1 931	1 001	251	97
	Establishments with revenue of \$50,000 to \$99,999	86	6 170	2 893	713	366
	Establishments with revenue of \$100,000 to \$249,999	89	14 269	6 858	1 624	598
	Establishments with revenue of \$250,000 to \$499,999	46	16 005	6 579	1 482	528
	Establishments with revenue of \$500,000 to \$999,999	20	14 326	6 540	1 400	437
	Establishments with revenue of \$1,000,000 to \$2,499,999	12	19 179	5 983	1 438	326
	Establishments with revenue of \$2,500,000 to \$4,999,999	3	8 432	768	185	53
	Establishments with revenue of \$5,000,000 to \$9,999,999	—	—	—	—	—
	Establishments with revenue of \$10,000,000 or more	—	—	—	—	—
	Establishments not operated for the entire year	60	4 797	1 892	352	156
611692	Automobile driving schools					
	All establishments	56	30 392	6 342	1 352	379
	Establishments operated for the entire year	45	29 785	6 075	1 303	360
	Establishments with revenue less than \$10,000	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999	4	80	40	10	14
	Establishments with revenue of \$25,000 to \$49,999	5	208	93	25	10
	Establishments with revenue of \$50,000 to \$99,999	9	621	282	59	26
	Establishments with revenue of \$100,000 to \$249,999	11	2 068	657	151	72
	Establishments with revenue of \$250,000 to \$499,999	4	1 278	308	94	23
	Establishments with revenue of \$500,000 to \$999,999	9	D	D	D	c
	Establishments with revenue of \$1,000,000 to \$2,499,999	2	D	D	D	b
	Establishments with revenue of \$2,500,000 to \$4,999,999	—	—	—	—	—
	Establishments with revenue of \$5,000,000 to \$9,999,999	—	—	—	—	—
	Establishments with revenue of \$10,000,000 or more	1	D	D	D	b
	Establishments not operated for the entire year	11	607	267	49	19
611699	All other miscellaneous schools & instruction					
	All establishments	2 005	1 193 724	388 969	92 057	19 162
	Establishments operated for the entire year	1 732	1 159 765	379 197	90 808	18 671
	Establishments with revenue less than \$10,000	16	D	D	D	a
	Establishments with revenue of \$10,000 to \$24,999	76	D	D	D	c
	Establishments with revenue of \$25,000 to \$49,999	184	6 779	2 951	729	390
	Establishments with revenue of \$50,000 to \$99,999	248	18 014	7 760	1 940	774
	Establishments with revenue of \$100,000 to \$249,999	393	64 273	26 526	6 375	1 738
	Establishments with revenue of \$250,000 to \$499,999	322	116 500	46 969	11 311	2 937
	Establishments with revenue of \$500,000 to \$999,999	240	D	D	D	h
	Establishments with revenue of \$1,000,000 to \$2,499,999	170	D	D	D	h
	Establishments with revenue of \$2,500,000 to \$4,999,999	61	206 885	83 918	20 113	3 083
	Establishments with revenue of \$5,000,000 to \$9,999,999	16	D	D	D	g
	Establishments with revenue of \$10,000,000 or more	6	213 148	26 135	6 643	759
	Establishments not operated for the entire year	273	33 959	9 772	1 249	491
6117	Educational support services					
	All establishments	783	1 961 588	421 420	100 907	12 947
	Establishments operated for the entire year	665	1 936 523	415 965	100 365	12 811
	Establishments with revenue less than \$10,000	1	D	D	D	a
	Establishments with revenue of \$10,000 to \$24,999	20	D	D	D	b
	Establishments with revenue of \$25,000 to \$49,999	50	1 910	885	217	97
	Establishments with revenue of \$50,000 to \$99,999	66	4 835	2 187	585	138
	Establishments with revenue of \$100,000 to \$249,999	122	21 719	8 644	2 047	514
	Establishments with revenue of \$250,000 to \$499,999	129	47 394	19 460	4 614	884
	Establishments with revenue of \$500,000 to \$999,999	109	75 583	26 336	6 198	1 041
	Establishments with revenue of \$1,000,000 to \$2,499,999	81	123 513	36 080	8 401	1 486
	Establishments with revenue of \$2,500,000 to \$4,999,999	42	144 242	43 427	10 638	1 419
	Establishments with revenue of \$5,000,000 to \$9,999,999	23	153 661	33 309	7 333	1 029
	Establishments with revenue of \$10,000,000 or more	22	1 363 299	245 484	60 300	6 168
	Establishments not operated for the entire year	118	25 065	5 455	542	136
61171	Educational support services					
	All establishments	783	1 961 588	421 420	100 907	12 947
	Establishments operated for the entire year	665	1 936 523	415 965	100 365	12 811
	Establishments with revenue less than \$10,000	1	D	D	D	a
	Establishments with revenue of \$10,000 to \$24,999	20	D	D	D	b
	Establishments with revenue of \$25,000 to \$49,999	50	1 910	885	217	97
	Establishments with revenue of \$50,000 to \$99,999	66	4 835	2 187	585	138
	Establishments with revenue of \$100,000 to \$249,999	122	21 719	8 644	2 047	514
	Establishments with revenue of \$250,000 to \$499,999	129	47 394	19 460	4 614	884
	Establishments with revenue of \$500,000 to \$999,999	109	75 583	26 336	6 198	1 041
	Establishments with revenue of \$1,000,000 to \$2,499,999	81	123 513	36 080	8 401	1 486
	Establishments with revenue of \$2,500,000 to \$4,999,999	42	144 242	43 427	10 638	1 419
	Establishments with revenue of \$5,000,000 to \$9,999,999	23	153 661	33 309	7 333	1 029
	Establishments with revenue of \$10,000,000 or more	22	1 363 299	245 484	60 300	6 168
	Establishments not operated for the entire year	118	25 065	5 455	542	136

Table 1b. **Revenue Size of Establishments of Firms Exempt From Federal Income Tax: 1997—**
Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and revenue size of establishment	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.					
611	Educational services—Con.					
611710	Educational support services					
	All establishments	783	1 961 588	421 420	100 907	12 947
	Establishments operated for the entire year	665	1 936 523	415 965	100 365	12 811
	Establishments with revenue less than \$10,000	1	D	D	D	a
	Establishments with revenue of \$10,000 to \$24,999	20	D	D	D	b
	Establishments with revenue of \$25,000 to \$49,999	50	1 910	885	217	97
	Establishments with revenue of \$50,000 to \$99,999	66	4 835	2 187	585	138
	Establishments with revenue of \$100,000 to \$249,999	122	21 719	8 644	2 047	514
	Establishments with revenue of \$250,000 to \$499,999	129	47 394	19 460	4 614	884
	Establishments with revenue of \$500,000 to \$999,999	109	75 583	26 336	6 198	1 041
	Establishments with revenue of \$1,000,000 to \$2,499,999	81	123 513	36 080	8 401	1 486
	Establishments with revenue of \$2,500,000 to \$4,999,999	42	144 242	43 427	10 638	1 419
	Establishments with revenue of \$5,000,000 to \$9,999,999	23	153 661	33 309	7 333	1 029
	Establishments with revenue of \$10,000,000 or more	22	1 363 299	245 484	60 300	6 168
	Establishments not operated for the entire year	118	25 065	5 455	542	136

Table 2a. Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment ¹	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES					
	All establishments	'33 783	'14 933 318	'4 903 048	'1 101 396	'248 685
	Establishments operated for the entire year	25 550	13 932 778	4 620 093	1 049 142	232 176
	Establishments with no employees	268	50 252	15 756	-	-
	Establishments with 1 employee	4 929	578 053	133 348	28 100	4 929
	Establishments with 2 employees	3 799	633 619	166 090	34 863	7 598
	Establishments with 3 or 4 employees	4 748	1 068 127	293 345	64 565	16 344
	Establishments with 5 or 6 employees	3 070	958 130	284 803	64 063	16 727
	Establishments with 7 to 9 employees	2 655	1 078 161	348 461	78 187	20 885
	Establishments with 10 to 14 employees	2 449	1 466 894	494 879	110 551	28 589
	Establishments with 15 to 19 employees	1 160	1 030 933	362 850	83 069	19 396
	Establishments with 20 to 49 employees	1 902	3 072 514	1 140 324	267 982	55 155
	Establishments with 50 to 99 employees	366	1 750 576	573 434	133 696	23 962
	Establishments with 100 employees or more	204	2 245 519	806 803	184 066	38 591
	Establishments not operated for the entire year	8 233	1 000 540	282 955	52 254	16 509
611	Educational services					
	All establishments	'33 783	'14 933 318	'4 903 048	'1 101 396	'248 685
	Establishments operated for the entire year	25 550	13 932 778	4 620 093	1 049 142	232 176
	Establishments with no employees	268	50 252	15 756	-	-
	Establishments with 1 employee	4 929	578 053	133 348	28 100	4 929
	Establishments with 2 employees	3 799	633 619	166 090	34 863	7 598
	Establishments with 3 or 4 employees	4 748	1 068 127	293 345	64 565	16 344
	Establishments with 5 or 6 employees	3 070	958 130	284 803	64 063	16 727
	Establishments with 7 to 9 employees	2 655	1 078 161	348 461	78 187	20 885
	Establishments with 10 to 14 employees	2 449	1 466 894	494 879	110 551	28 589
	Establishments with 15 to 19 employees	1 160	1 030 933	362 850	83 069	19 396
	Establishments with 20 to 49 employees	1 902	3 072 514	1 140 324	267 982	55 155
	Establishments with 50 to 99 employees	366	1 750 576	573 434	133 696	23 962
	Establishments with 100 employees or more	204	2 245 519	806 803	184 066	38 591
	Establishments not operated for the entire year	8 233	1 000 540	282 955	52 254	16 509
6114	Business schools, & computer & management training					
	All establishments	6 056	4 902 474	1 688 736	380 073	53 861
	Establishments operated for the entire year	4 642	4 652 883	1 603 062	360 464	50 819
	Establishments with no employees	75	13 427	4 675	-	-
	Establishments with 1 employee	1 021	160 586	43 960	9 217	1 021
	Establishments with 2 employees	740	194 978	56 872	11 024	1 480
	Establishments with 3 or 4 employees	763	285 354	82 475	17 173	2 607
	Establishments with 5 or 6 employees	474	268 790	85 531	18 625	2 579
	Establishments with 7 to 9 employees	381	283 598	96 104	20 473	2 979
	Establishments with 10 to 14 employees	364	388 453	132 238	30 283	4 257
	Establishments with 15 to 19 employees	200	308 615	112 279	24 982	3 374
	Establishments with 20 to 49 employees	437	1 097 612	419 713	97 959	13 163
	Establishments with 50 to 99 employees	117	724 772	230 397	53 240	7 584
	Establishments with 100 employees or more	70	926 698	338 818	77 488	11 775
	Establishments not operated for the entire year	1 414	249 591	85 674	19 609	3 042
61141	Business & secretarial schools					
	All establishments	581	554 044	213 300	49 581	10 901
	Establishments operated for the entire year	487	536 102	206 182	47 832	10 509
	Establishments with no employees	1	D	D	D	a
	Establishments with 1 employee	37	D	D	D	b
	Establishments with 2 employees	31	4 242	1 188	253	62
	Establishments with 3 or 4 employees	58	12 689	3 844	855	200
	Establishments with 5 or 6 employees	46	17 913	6 591	1 527	253
	Establishments with 7 to 9 employees	36	18 600	7 060	1 472	283
	Establishments with 10 to 14 employees	59	38 093	14 542	3 062	663
	Establishments with 15 to 19 employees	44	48 278	18 693	4 279	760
	Establishments with 20 to 49 employees	120	180 301	74 933	17 734	3 654
	Establishments with 50 to 99 employees	42	132 408	48 993	11 536	2 715
	Establishments with 100 employees or more	13	79 893	29 549	6 973	1 882
	Establishments not operated for the entire year	94	17 942	7 118	1 749	392
611410	Business & secretarial schools					
	All establishments	581	554 044	213 300	49 581	10 901
	Establishments operated for the entire year	487	536 102	206 182	47 832	10 509
	Establishments with no employees	1	D	D	D	a
	Establishments with 1 employee	37	D	D	D	b
	Establishments with 2 employees	31	4 242	1 188	253	62
	Establishments with 3 or 4 employees	58	12 689	3 844	855	200
	Establishments with 5 or 6 employees	46	17 913	6 591	1 527	253
	Establishments with 7 to 9 employees	36	18 600	7 060	1 472	283
	Establishments with 10 to 14 employees	59	38 093	14 542	3 062	663
	Establishments with 15 to 19 employees	44	48 278	18 693	4 279	760
	Establishments with 20 to 49 employees	120	180 301	74 933	17 734	3 654
	Establishments with 50 to 99 employees	42	132 408	48 993	11 536	2 715
	Establishments with 100 employees or more	13	79 893	29 549	6 973	1 882
	Establishments not operated for the entire year	94	17 942	7 118	1 749	392

See footnotes at end of table.

Table 2a. **Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997—**
Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment ¹	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.					
611	Educational services—Con.					
61142	Computer training					
	All establishments	2 785	2 512 179	970 278	222 100	28 848
	Establishments operated for the entire year	2 184	2 374 582	918 528	209 306	27 147
	Establishments with no employees	36	5 669	2 284	—	—
	Establishments with 1 employee	412	52 571	16 333	3 423	412
	Establishments with 2 employees	320	76 704	22 857	4 474	640
	Establishments with 3 or 4 employees	352	120 261	35 016	7 270	1 218
	Establishments with 5 or 6 employees	229	124 151	38 869	8 319	1 251
	Establishments with 7 to 9 employees	207	135 501	47 087	10 276	1 615
	Establishments with 10 to 14 employees	197	206 642	72 225	17 115	2 325
	Establishments with 15 to 19 employees	106	162 632	60 851	13 710	1 776
	Establishments with 20 to 49 employees	224	595 355	244 718	58 197	6 820
	Establishments with 50 to 99 employees	58	335 025	132 074	30 851	3 764
	Establishments with 100 employees or more	43	560 071	246 214	55 671	7 326
	Establishments not operated for the entire year	601	137 597	51 750	12 794	1 701
611420	Computer training					
	All establishments	2 785	2 512 179	970 278	222 100	28 848
	Establishments operated for the entire year	2 184	2 374 582	918 528	209 306	27 147
	Establishments with no employees	36	5 669	2 284	—	—
	Establishments with 1 employee	412	52 571	16 333	3 423	412
	Establishments with 2 employees	320	76 704	22 857	4 474	640
	Establishments with 3 or 4 employees	352	120 261	35 016	7 270	1 218
	Establishments with 5 or 6 employees	229	124 151	38 869	8 319	1 251
	Establishments with 7 to 9 employees	207	135 501	47 087	10 276	1 615
	Establishments with 10 to 14 employees	197	206 642	72 225	17 115	2 325
	Establishments with 15 to 19 employees	106	162 632	60 851	13 710	1 776
	Establishments with 20 to 49 employees	224	595 355	244 718	58 197	6 820
	Establishments with 50 to 99 employees	58	335 025	132 074	30 851	3 764
	Establishments with 100 employees or more	43	560 071	246 214	55 671	7 326
	Establishments not operated for the entire year	601	137 597	51 750	12 794	1 701
61143	Professional & management development training					
	All establishments	2 690	1 836 251	505 158	108 392	14 112
	Establishments operated for the entire year	1 971	1 742 199	478 352	103 326	13 163
	Establishments with no employees	38	D	D	D	a
	Establishments with 1 employee	572	D	D	D	f
	Establishments with 2 employees	389	114 032	32 827	6 297	778
	Establishments with 3 or 4 employees	353	152 404	43 615	9 048	1 189
	Establishments with 5 or 6 employees	199	126 726	40 071	8 779	1 075
	Establishments with 7 to 9 employees	138	129 497	41 957	8 725	1 081
	Establishments with 10 to 14 employees	108	143 718	45 471	10 106	1 269
	Establishments with 15 to 19 employees	50	97 705	32 735	6 993	838
	Establishments with 20 to 49 employees	93	321 956	100 062	22 028	2 689
	Establishments with 50 to 99 employees	17	257 339	49 330	10 853	1 105
	Establishments with 100 employees or more	14	286 734	63 055	14 844	2 567
	Establishments not operated for the entire year	719	94 052	26 806	5 066	949
611430	Professional & management development training					
	All establishments	2 690	1 836 251	505 158	108 392	14 112
	Establishments operated for the entire year	1 971	1 742 199	478 352	103 326	13 163
	Establishments with no employees	38	D	D	D	a
	Establishments with 1 employee	572	D	D	D	f
	Establishments with 2 employees	389	114 032	32 827	6 297	778
	Establishments with 3 or 4 employees	353	152 404	43 615	9 048	1 189
	Establishments with 5 or 6 employees	199	126 726	40 071	8 779	1 075
	Establishments with 7 to 9 employees	138	129 497	41 957	8 725	1 081
	Establishments with 10 to 14 employees	108	143 718	45 471	10 106	1 269
	Establishments with 15 to 19 employees	50	97 705	32 735	6 993	838
	Establishments with 20 to 49 employees	93	321 956	100 062	22 028	2 689
	Establishments with 50 to 99 employees	17	257 339	49 330	10 853	1 105
	Establishments with 100 employees or more	14	286 734	63 055	14 844	2 567
	Establishments not operated for the entire year	719	94 052	26 806	5 066	949
6115	Technical & trade schools					
	All establishments	5 465	3 465 093	1 161 025	275 860	54 310
	Establishments operated for the entire year	4 474	3 325 573	1 121 320	268 482	52 516
	Establishments with no employees	24	3 089	1 126	—	—
	Establishments with 1 employee	593	65 786	14 831	3 125	593
	Establishments with 2 employees	549	78 982	20 226	4 554	1 098
	Establishments with 3 or 4 employees	906	202 102	60 115	13 661	3 146
	Establishments with 5 or 6 employees	622	203 474	61 534	14 337	3 399
	Establishments with 7 to 9 employees	534	238 506	79 294	18 123	4 203
	Establishments with 10 to 14 employees	488	348 125	106 555	24 758	5 700
	Establishments with 15 to 19 employees	224	233 399	80 199	18 269	3 722
	Establishments with 20 to 49 employees	381	796 476	280 879	66 946	11 296
	Establishments with 50 to 99 employees	89	478 923	156 320	39 447	5 822
	Establishments with 100 employees or more	64	676 711	260 241	65 262	13 537
	Establishments not operated for the entire year	991	139 520	39 705	7 378	1 794

See footnotes at end of table.

Table 2a. **Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997—**
Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of establishment ¹	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.					
611	Educational services—Con.					
61151	Technical & trade schools					
	All establishments	5 465	3 465 093	1 161 025	275 860	54 310
	Establishments operated for the entire year	4 474	3 325 573	1 121 320	268 482	52 516
	Establishments with no employees	24	3 089	1 126	—	—
	Establishments with 1 employee	593	65 786	14 831	3 125	593
	Establishments with 2 employees	549	78 982	20 226	4 554	1 098
	Establishments with 3 or 4 employees	906	202 102	60 115	13 661	3 146
	Establishments with 5 or 6 employees	622	203 474	61 534	14 337	3 399
	Establishments with 7 to 9 employees	534	238 506	79 294	18 123	4 203
	Establishments with 10 to 14 employees	488	348 125	106 555	24 758	5 700
	Establishments with 15 to 19 employees	224	233 399	80 199	18 269	3 722
	Establishments with 20 to 49 employees	381	796 476	280 879	66 946	11 296
	Establishments with 50 to 99 employees	89	478 923	156 320	39 447	5 822
	Establishments with 100 employees or more	64	676 711	260 241	65 262	13 537
	Establishments not operated for the entire year	991	139 520	39 705	7 378	1 794
611511	Cosmetology & barber schools					
	All establishments	1 805	453 884	159 907	38 865	10 289
	Establishments operated for the entire year	1 542	434 352	153 548	37 252	9 799
	Establishments with no employees	3	240	90	—	—
	Establishments with 1 employee	148	11 500	2 315	494	148
	Establishments with 2 employees	168	17 941	4 488	1 105	336
	Establishments with 3 or 4 employees	390	67 568	21 172	5 164	1 375
	Establishments with 5 or 6 employees	291	70 283	23 949	5 876	1 600
	Establishments with 7 to 9 employees	258	88 141	31 781	7 607	2 023
	Establishments with 10 to 14 employees	190	86 475	33 536	8 272	2 178
	Establishments with 15 to 19 employees	56	40 156	15 665	3 832	921
	Establishments with 20 to 49 employees	35	40 554	15 520	3 820	903
	Establishments with 50 to 99 employees	1	D	D	D	b
	Establishments with 100 employees or more	2	D	D	D	e
	Establishments not operated for the entire year	263	19 532	6 359	1 613	490
611512	Flight training					
	All establishments	849	921 328	260 672	62 653	12 260
	Establishments operated for the entire year	672	887 078	250 231	62 121	12 026
	Establishments with no employees	4	148	19	—	—
	Establishments with 1 employee	108	15 059	2 396	513	108
	Establishments with 2 employees	90	16 435	2 971	625	180
	Establishments with 3 or 4 employees	88	24 582	6 219	1 241	304
	Establishments with 5 or 6 employees	80	41 460	7 990	1 703	440
	Establishments with 7 to 9 employees	55	33 337	7 972	1 789	442
	Establishments with 10 to 14 employees	75	58 580	13 439	3 040	897
	Establishments with 15 to 19 employees	47	57 276	17 667	3 538	783
	Establishments with 20 to 49 employees	80	197 071	51 205	12 509	2 228
	Establishments with 50 to 99 employees	26	198 228	53 720	14 616	1 859
	Establishments with 100 employees or more	19	244 902	86 633	22 547	4 785
	Establishments not operated for the entire year	177	34 250	10 441	532	234
611513	Apprenticeship training					
	All establishments	253	91 718	30 612	7 165	1 303
	Establishments operated for the entire year	173	82 520	27 548	6 419	1 146
	Establishments with no employees	1	D	D	D	a
	Establishments with 1 employee	41	5 362	1 742	382	41
	Establishments with 2 employees	31	4 502	1 470	345	62
	Establishments with 3 or 4 employees	37	9 738	2 573	592	127
	Establishments with 5 or 6 employees	20	6 112	2 372	658	107
	Establishments with 7 to 9 employees	16	6 509	2 281	553	126
	Establishments with 10 to 14 employees	11	5 917	2 175	525	129
	Establishments with 15 to 19 employees	9	7 359	2 526	574	149
	Establishments with 20 to 49 employees	4	18 664	6 143	1 502	112
	Establishments with 50 to 99 employees	1	D	D	D	b
	Establishments with 100 employees or more	2	D	D	D	c
	Establishments not operated for the entire year	80	9 198	3 064	746	157
611519	Other trade & technical schools					
	All establishments	2 558	1 998 163	709 834	167 177	30 458
	Establishments operated for the entire year	2 087	1 921 623	689 993	162 690	29 545
	Establishments with no employees	16	D	D	D	a
	Establishments with 1 employee	296	33 865	8 378	1 736	296
	Establishments with 2 employees	260	40 104	11 297	2 479	520
	Establishments with 3 or 4 employees	391	100 214	30 151	6 664	1 340
	Establishments with 5 or 6 employees	231	85 619	27 223	6 100	1 252
	Establishments with 7 to 9 employees	205	110 519	37 260	8 174	1 612
	Establishments with 10 to 14 employees	212	197 153	57 405	12 921	2 496
	Establishments with 15 to 19 employees	112	128 608	44 341	10 325	1 869
	Establishments with 20 to 49 employees	262	540 187	208 011	49 115	8 053
	Establishments with 50 to 99 employees	61	D	D	D	h
	Establishments with 100 employees or more	41	405 012	163 696	40 662	8 266
	Establishments not operated for the entire year	471	76 540	19 841	4 487	913

See footnotes at end of table.

Table 2a. Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997—
Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment ¹	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.					
611	Educational services—Con.					
6116	Other schools & instruction					
	All establishments	19 294	5 197 024	1 596 148	348 822	123 860
	Establishments operated for the entire year	14 333	4 684 507	1 468 044	327 562	113 016
	Establishments with no employees	139	28 296	7 356	—	—
	Establishments with 1 employee	2 661	258 921	51 584	10 934	2 661
	Establishments with 2 employees	2 100	267 384	60 124	13 382	4 200
	Establishments with 3 or 4 employees	2 738	462 946	117 234	26 389	9 437
	Establishments with 5 or 6 employees	1 787	393 221	110 539	25 357	9 732
	Establishments with 7 to 9 employees	1 599	462 164	139 440	32 370	12 611
	Establishments with 10 to 14 employees	1 464	599 553	200 331	44 268	17 063
	Establishments with 15 to 19 employees	671	397 512	133 081	31 036	11 215
	Establishments with 20 to 49 employees	984	948 495	345 796	81 775	27 851
	Establishments with 50 to 99 employees	137	378 372	141 827	30 421	8 912
	Establishments with 100 employees or more	53	487 643	160 732	31 630	9 334
	Establishments not operated for the entire year	4 961	512 517	128 104	21 260	10 844
61161	Fine arts schools					
	All establishments	6 245	954 051	278 143	67 005	31 651
	Establishments operated for the entire year	4 838	851 396	255 236	62 313	28 724
	Establishments with no employees	27	2 322	740	—	—
	Establishments with 1 employee	837	65 520	11 374	2 784	837
	Establishments with 2 employees	789	79 306	15 467	3 713	1 578
	Establishments with 3 or 4 employees	1 054	130 902	28 555	7 240	3 655
	Establishments with 5 or 6 employees	742	111 224	30 193	7 567	4 045
	Establishments with 7 to 9 employees	619	121 604	37 381	9 396	4 880
	Establishments with 10 to 14 employees	463	135 948	48 265	11 310	5 362
	Establishments with 15 to 19 employees	152	63 954	23 847	6 247	2 531
	Establishments with 20 to 49 employees	134	97 990	39 590	9 579	3 714
	Establishments with 50 to 99 employees	14	22 563	11 109	2 688	886
	Establishments with 100 employees or more	7	20 063	8 715	1 789	1 236
	Establishments not operated for the entire year	1 407	102 655	22 907	4 692	2 927
611610	Fine arts schools					
	All establishments	6 245	954 051	278 143	67 005	31 651
	Establishments operated for the entire year	4 838	851 396	255 236	62 313	28 724
	Establishments with no employees	27	2 322	740	—	—
	Establishments with 1 employee	837	65 520	11 374	2 784	837
	Establishments with 2 employees	789	79 306	15 467	3 713	1 578
	Establishments with 3 or 4 employees	1 054	130 902	28 555	7 240	3 655
	Establishments with 5 or 6 employees	742	111 224	30 193	7 567	4 045
	Establishments with 7 to 9 employees	619	121 604	37 381	9 396	4 880
	Establishments with 10 to 14 employees	463	135 948	48 265	11 310	5 362
	Establishments with 15 to 19 employees	152	63 954	23 847	6 247	2 531
	Establishments with 20 to 49 employees	134	97 990	39 590	9 579	3 714
	Establishments with 50 to 99 employees	14	22 563	11 109	2 688	886
	Establishments with 100 employees or more	7	20 063	8 715	1 789	1 236
	Establishments not operated for the entire year	1 407	102 655	22 907	4 692	2 927
6116101	Dance schools (including children's & professionals')					
	All establishments	5 097	716 424	199 984	49 429	25 960
	Establishments operated for the entire year	4 019	637 015	182 872	45 477	23 379
	Establishments with no employees	21	1 570	475	—	—
	Establishments with 1 employee	606	46 773	7 052	1 780	606
	Establishments with 2 employees	645	63 781	12 044	2 983	1 290
	Establishments with 3 or 4 employees	911	103 690	22 216	5 671	3 163
	Establishments with 5 or 6 employees	660	91 210	24 869	6 422	3 605
	Establishments with 7 to 9 employees	550	103 068	30 702	7 792	4 332
	Establishments with 10 to 14 employees	400	106 488	37 987	9 272	4 625
	Establishments with 15 to 19 employees	118	42 377	14 753	3 746	1 963
	Establishments with 20 to 49 employees	98	63 246	26 057	6 251	2 716
	Establishments with 50 to 99 employees	6	8 472	3 788	928	337
	Establishments with 100 employees or more	4	6 340	2 929	632	742
	Establishments not operated for the entire year	1 078	79 409	17 112	3 952	2 581
6116102	Art, drama, & music schools					
	All establishments	1 148	237 627	78 159	17 576	5 691
	Establishments operated for the entire year	819	214 381	72 364	16 836	5 345
	Establishments with no employees	6	752	265	—	—
	Establishments with 1 employee	231	18 747	4 322	1 004	231
	Establishments with 2 employees	144	15 525	3 423	730	288
	Establishments with 3 or 4 employees	143	27 212	6 339	1 569	492
	Establishments with 5 or 6 employees	82	20 014	5 324	1 145	440
	Establishments with 7 to 9 employees	69	18 536	6 679	1 604	548
	Establishments with 10 to 14 employees	63	29 460	10 278	2 038	737
	Establishments with 15 to 19 employees	34	21 577	9 094	2 501	568
	Establishments with 20 to 49 employees	36	34 744	13 533	3 328	998
	Establishments with 50 to 99 employees	8	14 091	7 321	1 760	549
	Establishments with 100 employees or more	3	13 723	5 786	1 157	494
	Establishments not operated for the entire year	329	23 246	5 795	740	346

See footnotes at end of table.

Table 2a. **Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997—**
Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment ¹	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.					
611	Educational services—Con.					
61162	Sports & recreation instruction					
	All establishments	5 674	1 270 117	374 129	77 535	33 157
	Establishments operated for the entire year	3 871	1 032 448	312 778	68 987	28 405
	Establishments with no employees	62	10 827	2 454	—	—
	Establishments with 1 employee	854	88 745	16 727	3 367	854
	Establishments with 2 employees	603	86 156	18 516	3 973	1 206
	Establishments with 3 or 4 employees	708	133 541	33 750	7 185	2 442
	Establishments with 5 or 6 employees	433	110 364	27 699	6 141	2 363
	Establishments with 7 to 9 employees	375	99 623	30 395	6 983	2 944
	Establishments with 10 to 14 employees	373	149 702	46 651	9 883	4 332
	Establishments with 15 to 19 employees	158	77 530	27 509	6 009	2 649
	Establishments with 20 to 49 employees	264	201 470	76 948	17 863	7 568
	Establishments with 50 to 99 employees	28	44 749	17 345	4 245	1 670
	Establishments with 100 employees or more	13	29 741	14 784	3 338	2 377
	Establishments not operated for the entire year	1 803	237 669	61 351	8 548	4 752
611620	Sports & recreation instruction					
	All establishments	5 674	1 270 117	374 129	77 535	33 157
	Establishments operated for the entire year	3 871	1 032 448	312 778	68 987	28 405
	Establishments with no employees	62	10 827	2 454	—	—
	Establishments with 1 employee	854	88 745	16 727	3 367	854
	Establishments with 2 employees	603	86 156	18 516	3 973	1 206
	Establishments with 3 or 4 employees	708	133 541	33 750	7 185	2 442
	Establishments with 5 or 6 employees	433	110 364	27 699	6 141	2 363
	Establishments with 7 to 9 employees	375	99 623	30 395	6 983	2 944
	Establishments with 10 to 14 employees	373	149 702	46 651	9 883	4 332
	Establishments with 15 to 19 employees	158	77 530	27 509	6 009	2 649
	Establishments with 20 to 49 employees	264	201 470	76 948	17 863	7 568
	Establishments with 50 to 99 employees	28	44 749	17 345	4 245	1 670
	Establishments with 100 employees or more	13	29 741	14 784	3 338	2 377
	Establishments not operated for the entire year	1 803	237 669	61 351	8 548	4 752
61163	Language schools					
	All establishments	610	413 224	120 641	27 030	8 490
	Establishments operated for the entire year	477	400 020	117 011	26 460	8 143
	Establishments with no employees	2	D	D	D	a
	Establishments with 1 employee	41	D	D	D	b
	Establishments with 2 employees	43	5 720	1 271	298	86
	Establishments with 3 or 4 employees	64	12 107	3 032	718	215
	Establishments with 5 or 6 employees	42	12 679	4 152	837	230
	Establishments with 7 to 9 employees	33	11 261	4 385	901	267
	Establishments with 10 to 14 employees	69	47 647	12 651	3 120	811
	Establishments with 15 to 19 employees	48	30 031	11 307	2 495	824
	Establishments with 20 to 49 employees	107	136 605	44 587	9 989	3 328
	Establishments with 50 to 99 employees	23	109 669	25 011	5 586	1 536
	Establishments with 100 employees or more	5	28 365	9 558	2 284	805
	Establishments not operated for the entire year	133	13 204	3 630	570	347
611630	Language schools					
	All establishments	610	413 224	120 641	27 030	8 490
	Establishments operated for the entire year	477	400 020	117 011	26 460	8 143
	Establishments with no employees	2	D	D	D	a
	Establishments with 1 employee	41	D	D	D	b
	Establishments with 2 employees	43	5 720	1 271	298	86
	Establishments with 3 or 4 employees	64	12 107	3 032	718	215
	Establishments with 5 or 6 employees	42	12 679	4 152	837	230
	Establishments with 7 to 9 employees	33	11 261	4 385	901	267
	Establishments with 10 to 14 employees	69	47 647	12 651	3 120	811
	Establishments with 15 to 19 employees	48	30 031	11 307	2 495	824
	Establishments with 20 to 49 employees	107	136 605	44 587	9 989	3 328
	Establishments with 50 to 99 employees	23	109 669	25 011	5 586	1 536
	Establishments with 100 employees or more	5	28 365	9 558	2 284	805
	Establishments not operated for the entire year	133	13 204	3 630	570	347
61169	All other schools & instruction					
	All establishments	6 765	2 559 632	823 235	177 252	50 562
	Establishments operated for the entire year	5 147	2 400 643	783 019	169 802	47 744
	Establishments with no employees	48	D	D	D	a
	Establishments with 1 employee	929	D	D	D	f
	Establishments with 2 employees	665	96 202	24 870	5 398	1 330
	Establishments with 3 or 4 employees	912	186 396	51 897	11 246	3 125
	Establishments with 5 or 6 employees	570	158 954	48 495	10 812	3 094
	Establishments with 7 to 9 employees	572	229 676	67 279	15 090	4 520
	Establishments with 10 to 14 employees	559	266 256	92 764	19 955	6 558
	Establishments with 15 to 19 employees	313	225 997	70 418	16 285	5 211
	Establishments with 20 to 49 employees	479	512 430	184 671	44 344	13 241
	Establishments with 50 to 99 employees	72	201 391	88 362	17 902	4 820
	Establishments with 100 employees or more	28	409 474	127 675	24 219	4 916
	Establishments not operated for the entire year	1 618	158 989	40 216	7 450	2 818

See footnotes at end of table.

Table 2a. **Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997—**
Con.

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NAICS code	Kind of business or operation and employment size of establishment ¹	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.					
611	Educational services—Con.					
611691	Exam preparation & tutoring					
	All establishments	2 223	729 808	258 380	53 553	20 051
	Establishments operated for the entire year	1 777	688 353	246 825	51 503	19 142
	Establishments with no employees	5	2 100	446	—	—
	Establishments with 1 employee	225	23 196	4 827	1 028	225
	Establishments with 2 employees	163	20 000	4 654	1 070	326
	Establishments with 3 or 4 employees	279	50 151	13 302	2 836	952
	Establishments with 5 or 6 employees	199	45 445	13 782	3 129	1 082
	Establishments with 7 to 9 employees	224	62 794	22 387	4 889	1 785
	Establishments with 10 to 14 employees	255	91 796	31 486	7 226	3 001
	Establishments with 15 to 19 employees	164	84 627	29 029	6 589	2 746
	Establishments with 20 to 49 employees	240	173 812	61 811	14 767	6 430
	Establishments with 50 to 99 employees	15	43 072	16 550	3 762	1 052
	Establishments with 100 employees or more	8	91 360	48 551	6 207	1 543
	Establishments not operated for the entire year	446	41 455	11 555	2 050	909
611692	Automobile driving schools					
	All establishments	1 663	331 427	118 223	24 767	9 334
	Establishments operated for the entire year	1 298	301 076	110 336	22 953	8 784
	Establishments with no employees	5	200	28	—	—
	Establishments with 1 employee	262	17 013	4 502	859	262
	Establishments with 2 employees	212	20 654	5 054	1 056	424
	Establishments with 3 or 4 employees	261	32 606	10 031	1 968	907
	Establishments with 5 or 6 employees	156	26 289	8 873	1 830	849
	Establishments with 7 to 9 employees	167	41 232	16 371	3 395	1 317
	Establishments with 10 to 14 employees	124	41 051	16 816	3 391	1 435
	Establishments with 15 to 19 employees	42	17 989	7 728	1 593	686
	Establishments with 20 to 49 employees	53	44 280	16 239	3 539	1 386
	Establishments with 50 to 99 employees	11	21 570	9 705	2 037	711
	Establishments with 100 employees or more	5	38 192	14 989	3 285	807
	Establishments not operated for the entire year	365	30 351	7 887	1 814	550
611699	All other miscellaneous schools & instruction					
	All establishments	2 879	1 498 397	446 632	98 932	21 177
	Establishments operated for the entire year	2 072	1 411 214	425 858	95 346	19 818
	Establishments with no employees	38	D	D	D	a
	Establishments with 1 employee	442	D	D	D	e
	Establishments with 2 employees	290	55 548	15 162	3 272	580
	Establishments with 3 or 4 employees	372	103 639	28 564	6 442	1 266
	Establishments with 5 or 6 employees	215	87 220	25 840	5 853	1 163
	Establishments with 7 to 9 employees	181	125 650	28 521	6 806	1 418
	Establishments with 10 to 14 employees	180	133 409	44 462	9 338	2 122
	Establishments with 15 to 19 employees	107	123 381	33 661	8 103	1 779
	Establishments with 20 to 49 employees	186	294 338	106 621	26 038	5 425
	Establishments with 50 to 99 employees	46	136 749	62 107	12 103	3 057
	Establishments with 100 employees or more	15	279 922	64 135	14 727	2 566
	Establishments not operated for the entire year	807	87 183	20 774	3 586	1 359
6117	Educational support services					
	All establishments	2 968	1 368 727	457 139	96 641	16 654
	Establishments operated for the entire year	2 101	1 269 815	427 667	92 634	15 825
	Establishments with no employees	30	5 440	2 599	—	—
	Establishments with 1 employee	654	92 760	22 973	4 824	654
	Establishments with 2 employees	410	92 275	28 868	5 903	820
	Establishments with 3 or 4 employees	341	117 725	33 521	7 342	1 154
	Establishments with 5 or 6 employees	187	92 645	27 199	5 744	1 017
	Establishments with 7 to 9 employees	141	93 893	33 623	7 221	1 092
	Establishments with 10 to 14 employees	133	130 763	55 755	11 242	1 569
	Establishments with 15 to 19 employees	65	91 407	37 291	8 782	1 085
	Establishments with 20 to 49 employees	100	229 931	93 936	21 302	2 845
	Establishments with 50 to 99 employees	23	168 509	44 890	10 588	1 644
	Establishments with 100 employees or more	17	154 467	47 012	9 686	3 945
	Establishments not operated for the entire year	867	98 912	29 472	4 007	829
61171	Educational support services					
	All establishments	2 968	1 368 727	457 139	96 641	16 654
	Establishments operated for the entire year	2 101	1 269 815	427 667	92 634	15 825
	Establishments with no employees	30	5 440	2 599	—	—
	Establishments with 1 employee	654	92 760	22 973	4 824	654
	Establishments with 2 employees	410	92 275	28 868	5 903	820
	Establishments with 3 or 4 employees	341	117 725	33 521	7 342	1 154
	Establishments with 5 or 6 employees	187	92 645	27 199	5 744	1 017
	Establishments with 7 to 9 employees	141	93 893	33 623	7 221	1 092
	Establishments with 10 to 14 employees	133	130 763	55 755	11 242	1 569
	Establishments with 15 to 19 employees	65	91 407	37 291	8 782	1 085
	Establishments with 20 to 49 employees	100	229 931	93 936	21 302	2 845
	Establishments with 50 to 99 employees	23	168 509	44 890	10 588	1 644
	Establishments with 100 employees or more	17	154 467	47 012	9 686	3 945
	Establishments not operated for the entire year	867	98 912	29 472	4 007	829

See footnotes at end of table.

Table 2a. **Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997—**
Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of establishment ¹	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.					
611	Educational services—Con.					
611710	Educational support services					
	All establishments	2 968	1 368 727	457 139	96 641	16 654
	Establishments operated for the entire year	2 101	1 269 815	427 667	92 634	15 825
	Establishments with no employees	30	5 440	2 599	—	—
	Establishments with 1 employee	654	92 760	22 973	4 824	654
	Establishments with 2 employees	410	92 275	28 868	5 903	820
	Establishments with 3 or 4 employees	341	117 725	33 521	7 342	1 154
	Establishments with 5 or 6 employees	187	92 645	27 199	5 744	1 017
	Establishments with 7 to 9 employees	141	93 893	33 623	7 221	1 092
	Establishments with 10 to 14 employees	133	130 763	55 755	11 242	1 569
	Establishments with 15 to 19 employees	65	91 407	37 291	8 782	1 085
	Establishments with 20 to 49 employees	100	229 931	93 936	21 302	2 845
	Establishments with 50 to 99 employees	23	168 509	44 890	10 588	1 644
	Establishments with 100 employees or more	17	154 467	47 012	9 686	3 945
	Establishments not operated for the entire year	867	98 912	29 472	4 007	829

¹Based on the number of paid employees for the pay period including March 12.

Table 2b. Employment Size of Establishments of Firms Exempt From Federal Income Tax: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment ¹	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES					
	All establishments	7 153	5 505 710	1 461 479	345 475	72 388
	Establishments operated for the entire year	6 079	5 379 864	1 426 194	339 960	69 807
	Establishments with no employees	24	10 803	2 067	-	-
	Establishments with 1 employee	1 072	114 767	28 680	6 232	1 072
	Establishments with 2 employees	843	143 066	38 136	8 549	1 686
	Establishments with 3 or 4 employees	1 082	274 129	80 418	18 827	3 700
	Establishments with 5 or 6 employees	703	266 438	78 425	18 278	3 827
	Establishments with 7 to 9 employees	653	355 633	97 551	22 893	5 158
	Establishments with 10 to 14 employees	594	468 650	133 187	32 589	6 972
	Establishments with 15 to 19 employees	294	264 242	86 854	20 744	4 961
	Establishments with 20 to 49 employees	579	938 753	311 458	72 703	17 308
	Establishments with 50 to 99 employees	176	756 220	208 270	50 397	11 881
	Establishments with 100 employees or more	59	1 787 163	361 148	88 748	13 242
	Establishments not operated for the entire year	1 074	125 846	35 285	5 515	2 581
611	Educational services					
	All establishments	7 153	5 505 710	1 461 479	345 475	72 388
	Establishments operated for the entire year	6 079	5 379 864	1 426 194	339 960	69 807
	Establishments with no employees	24	10 803	2 067	-	-
	Establishments with 1 employee	1 072	114 767	28 680	6 232	1 072
	Establishments with 2 employees	843	143 066	38 136	8 549	1 686
	Establishments with 3 or 4 employees	1 082	274 129	80 418	18 827	3 700
	Establishments with 5 or 6 employees	703	266 438	78 425	18 278	3 827
	Establishments with 7 to 9 employees	653	355 633	97 551	22 893	5 158
	Establishments with 10 to 14 employees	594	468 650	133 187	32 589	6 972
	Establishments with 15 to 19 employees	294	264 242	86 854	20 744	4 961
	Establishments with 20 to 49 employees	579	938 753	311 458	72 703	17 308
	Establishments with 50 to 99 employees	176	756 220	208 270	50 397	11 881
	Establishments with 100 employees or more	59	1 787 163	361 148	88 748	13 242
	Establishments not operated for the entire year	1 074	125 846	35 285	5 515	2 581
6114	Business schools, & computer & management training					
	All establishments	519	650 920	141 716	33 171	4 783
	Establishments operated for the entire year	439	641 805	139 620	32 834	4 681
	Establishments with no employees	2	D	D	D	a
	Establishments with 1 employee	70	D	D	D	b
	Establishments with 2 employees	66	17 114	4 598	955	132
	Establishments with 3 or 4 employees	90	35 104	9 656	2 283	304
	Establishments with 5 or 6 employees	52	38 648	9 456	2 216	286
	Establishments with 7 to 9 employees	39	35 021	8 057	1 742	306
	Establishments with 10 to 14 employees	44	50 449	13 210	3 310	509
	Establishments with 15 to 19 employees	23	48 561	11 117	2 609	396
	Establishments with 20 to 49 employees	38	117 683	31 433	7 230	1 130
	Establishments with 50 to 99 employees	11	66 363	21 134	5 208	726
	Establishments with 100 employees or more	4	222 009	27 937	6 794	822
	Establishments not operated for the entire year	80	9 115	2 096	337	102
61141	Business & secretarial schools					
	All establishments	38	29 541	13 594	3 396	631
	Establishments operated for the entire year	32	29 090	13 443	3 391	630
	Establishments with no employees	-	-	-	-	-
	Establishments with 1 employee	2	D	D	D	a
	Establishments with 2 employees	4	764	268	71	8
	Establishments with 3 or 4 employees	2	D	D	D	a
	Establishments with 5 or 6 employees	4	814	411	100	21
	Establishments with 7 to 9 employees	4	2 222	645	128	33
	Establishments with 10 to 14 employees	2	D	D	D	b
	Establishments with 15 to 19 employees	2	D	D	D	b
	Establishments with 20 to 49 employees	8	12 868	5 683	1 435	259
	Establishments with 50 to 99 employees	4	8 497	4 545	1 159	246
	Establishments with 100 employees or more	-	-	-	-	-
	Establishments not operated for the entire year	6	451	151	5	1
611410	Business & secretarial schools					
	All establishments	38	29 541	13 594	3 396	631
	Establishments operated for the entire year	32	29 090	13 443	3 391	630
	Establishments with no employees	-	-	-	-	-
	Establishments with 1 employee	2	D	D	D	a
	Establishments with 2 employees	4	764	268	71	8
	Establishments with 3 or 4 employees	2	D	D	D	a
	Establishments with 5 or 6 employees	4	814	411	100	21
	Establishments with 7 to 9 employees	4	2 222	645	128	33
	Establishments with 10 to 14 employees	2	D	D	D	b
	Establishments with 15 to 19 employees	2	D	D	D	b
	Establishments with 20 to 49 employees	8	12 868	5 683	1 435	259
	Establishments with 50 to 99 employees	4	8 497	4 545	1 159	246
	Establishments with 100 employees or more	-	-	-	-	-
	Establishments not operated for the entire year	6	451	151	5	1

See footnotes at end of table.

Table 2b. **Employment Size of Establishments of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment ¹	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.					
611	Educational services—Con.					
61142	Computer training					
	All establishments	55	33 424	8 904	1 927	386
	Establishments operated for the entire year	43	32 799	8 592	1 845	351
	Establishments with no employees	1	D	D	D	a
	Establishments with 1 employee	6	659	178	43	6
	Establishments with 2 employees	2	D	D	D	a
	Establishments with 3 or 4 employees	8	3 264	814	215	29
	Establishments with 5 or 6 employees	5	1 517	750	151	27
	Establishments with 7 to 9 employees	8	4 696	1 137	184	62
	Establishments with 10 to 14 employees	6	2 846	1 220	338	71
	Establishments with 15 to 19 employees	4	D	D	D	b
	Establishments with 20 to 49 employees	3	12 164	2 052	473	81
	Establishments with 50 to 99 employees	—	—	—	—	—
	Establishments with 100 employees or more	—	—	—	—	—
	Establishments not operated for the entire year	12	625	312	82	35
611420	Computer training					
	All establishments	55	33 424	8 904	1 927	386
	Establishments operated for the entire year	43	32 799	8 592	1 845	351
	Establishments with no employees	1	D	D	D	a
	Establishments with 1 employee	6	659	178	43	6
	Establishments with 2 employees	2	D	D	D	a
	Establishments with 3 or 4 employees	8	3 264	814	215	29
	Establishments with 5 or 6 employees	5	1 517	750	151	27
	Establishments with 7 to 9 employees	8	4 696	1 137	184	62
	Establishments with 10 to 14 employees	6	2 846	1 220	338	71
	Establishments with 15 to 19 employees	4	D	D	D	b
	Establishments with 20 to 49 employees	3	12 164	2 052	473	81
	Establishments with 50 to 99 employees	—	—	—	—	—
	Establishments with 100 employees or more	—	—	—	—	—
	Establishments not operated for the entire year	12	625	312	82	35
61143	Professional & management development training					
	All establishments	426	587 955	119 218	27 848	3 766
	Establishments operated for the entire year	364	579 916	117 585	27 598	3 700
	Establishments with no employees	1	D	D	D	a
	Establishments with 1 employee	62	8 097	2 071	434	62
	Establishments with 2 employees	60	D	D	D	c
	Establishments with 3 or 4 employees	80	31 528	8 695	2 028	268
	Establishments with 5 or 6 employees	43	36 317	8 295	1 965	238
	Establishments with 7 to 9 employees	27	28 103	6 275	1 430	211
	Establishments with 10 to 14 employees	36	D	D	D	e
	Establishments with 15 to 19 employees	17	41 942	8 534	2 034	295
	Establishments with 20 to 49 employees	27	92 651	23 698	5 322	790
	Establishments with 50 to 99 employees	7	57 866	16 589	4 049	480
	Establishments with 100 employees or more	4	222 009	27 937	6 794	822
	Establishments not operated for the entire year	62	8 039	1 633	250	66
611430	Professional & management development training					
	All establishments	426	587 955	119 218	27 848	3 766
	Establishments operated for the entire year	364	579 916	117 585	27 598	3 700
	Establishments with no employees	1	D	D	D	a
	Establishments with 1 employee	62	8 097	2 071	434	62
	Establishments with 2 employees	60	D	D	D	c
	Establishments with 3 or 4 employees	80	31 528	8 695	2 028	268
	Establishments with 5 or 6 employees	43	36 317	8 295	1 965	238
	Establishments with 7 to 9 employees	27	28 103	6 275	1 430	211
	Establishments with 10 to 14 employees	36	D	D	D	e
	Establishments with 15 to 19 employees	17	41 942	8 534	2 034	295
	Establishments with 20 to 49 employees	27	92 651	23 698	5 322	790
	Establishments with 50 to 99 employees	7	57 866	16 589	4 049	480
	Establishments with 100 employees or more	4	222 009	27 937	6 794	822
	Establishments not operated for the entire year	62	8 039	1 633	250	66
6115	Technical & trade schools					
	All establishments	1 381	963 547	251 151	59 168	13 167
	Establishments operated for the entire year	1 258	951 882	247 756	58 385	12 891
	Establishments with no employees	2	D	D	D	a
	Establishments with 1 employee	241	D	D	D	c
	Establishments with 2 employees	155	26 903	8 420	1 962	310
	Establishments with 3 or 4 employees	225	60 443	18 068	4 293	770
	Establishments with 5 or 6 employees	160	60 508	17 465	4 136	866
	Establishments with 7 to 9 employees	144	66 377	21 744	5 167	1 129
	Establishments with 10 to 14 employees	134	111 648	34 608	8 382	1 583
	Establishments with 15 to 19 employees	61	44 276	14 700	3 723	1 011
	Establishments with 20 to 49 employees	96	187 046	61 307	13 648	2 883
	Establishments with 50 to 99 employees	30	307 510	37 541	8 791	2 039
	Establishments with 100 employees or more	10	61 813	25 696	6 400	2 059
	Establishments not operated for the entire year	123	11 665	3 395	783	276

See footnotes at end of table.

Table 2b. Employment Size of Establishments of Firms Exempt From Federal Income Tax: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment ¹	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.					
611	Educational services—Con.					
61151	Technical & trade schools					
	All establishments	1 381	963 547	251 151	59 168	13 167
	Establishments operated for the entire year	1 258	951 882	247 756	58 385	12 891
	Establishments with no employees	2	D	D	D	a
	Establishments with 1 employee	241	D	D	D	c
	Establishments with 2 employees	155	26 903	8 420	1 962	310
	Establishments with 3 or 4 employees	225	60 443	18 068	4 293	770
	Establishments with 5 or 6 employees	160	60 508	17 465	4 136	866
	Establishments with 7 to 9 employees	144	66 377	21 744	5 167	1 129
	Establishments with 10 to 14 employees	134	111 648	34 608	8 382	1 583
	Establishments with 15 to 19 employees	61	44 276	14 700	3 723	1 011
	Establishments with 20 to 49 employees	96	187 046	61 307	13 648	2 883
	Establishments with 50 to 99 employees	30	307 510	37 541	8 791	2 039
	Establishments with 100 employees or more	10	61 813	25 696	6 400	2 059
	Establishments not operated for the entire year	123	11 665	3 395	783	276
611511	Cosmetology & barber schools					
	All establishments	2	D	D	D	a
	Establishments operated for the entire year	1	D	D	D	a
	Establishments with no employees	—	—	—	—	—
	Establishments with 1 employee	—	—	—	—	—
	Establishments with 2 employees	1	D	D	D	a
	Establishments with 3 or 4 employees	—	—	—	—	—
	Establishments with 5 or 6 employees	—	—	—	—	—
	Establishments with 7 to 9 employees	—	—	—	—	—
	Establishments with 10 to 14 employees	—	—	—	—	—
	Establishments with 15 to 19 employees	—	—	—	—	—
	Establishments with 20 to 49 employees	—	—	—	—	—
	Establishments with 50 to 99 employees	—	—	—	—	—
	Establishments with 100 employees or more	—	—	—	—	—
	Establishments not operated for the entire year	1	D	D	D	a
611512	Flight training					
	All establishments	45	D	D	D	f
	Establishments operated for the entire year	39	D	D	D	f
	Establishments with no employees	—	—	—	—	—
	Establishments with 1 employee	13	D	D	D	a
	Establishments with 2 employees	3	D	D	D	a
	Establishments with 3 or 4 employees	7	D	D	D	b
	Establishments with 5 or 6 employees	6	D	D	D	b
	Establishments with 7 to 9 employees	3	D	D	D	b
	Establishments with 10 to 14 employees	3	D	D	D	b
	Establishments with 15 to 19 employees	1	D	D	D	a
	Establishments with 20 to 49 employees	1	D	D	D	b
	Establishments with 50 to 99 employees	1	D	D	D	b
	Establishments with 100 employees or more	1	D	D	D	e
	Establishments not operated for the entire year	6	D	D	D	a
611513	Apprenticeship training					
	All establishments	904	330 636	109 600	26 351	6 194
	Establishments operated for the entire year	846	327 365	108 552	26 022	6 032
	Establishments with no employees	1	D	D	D	a
	Establishments with 1 employee	170	D	D	D	c
	Establishments with 2 employees	115	21 036	6 669	1 545	230
	Establishments with 3 or 4 employees	165	42 199	12 950	3 101	566
	Establishments with 5 or 6 employees	106	39 856	11 021	2 646	577
	Establishments with 7 to 9 employees	105	44 004	15 077	3 573	824
	Establishments with 10 to 14 employees	87	57 247	18 679	4 576	1 025
	Establishments with 15 to 19 employees	43	23 745	7 482	1 930	718
	Establishments with 20 to 49 employees	44	67 632	24 563	5 752	1 271
	Establishments with 50 to 99 employees	10	15 970	6 357	1 545	651
	Establishments with 100 employees or more	—	—	—	—	—
	Establishments not operated for the entire year	58	3 271	1 048	329	162
611519	Other trade & technical schools					
	All establishments	430	606 853	133 026	30 663	6 372
	Establishments operated for the entire year	372	598 779	130 751	30 214	6 259
	Establishments with no employees	1	D	D	D	a
	Establishments with 1 employee	58	7 520	2 113	450	58
	Establishments with 2 employees	36	5 734	1 726	411	72
	Establishments with 3 or 4 employees	53	D	D	D	c
	Establishments with 5 or 6 employees	48	D	D	D	e
	Establishments with 7 to 9 employees	36	D	D	D	e
	Establishments with 10 to 14 employees	44	D	D	D	f
	Establishments with 15 to 19 employees	17	D	D	D	e
	Establishments with 20 to 49 employees	51	D	D	D	g
	Establishments with 50 to 99 employees	19	D	D	D	g
	Establishments with 100 employees or more	9	D	D	D	g
	Establishments not operated for the entire year	58	8 074	2 275	449	113

See footnotes at end of table.

Table 2b. Employment Size of Establishments of Firms Exempt From Federal Income Tax: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment ¹	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.					
611	Educational services—Con.					
6116	Other schools & instruction					
	All establishments	4 470	1 929 655	647 192	152 229	41 491
	Establishments operated for the entire year	3 717	1 849 654	622 853	148 376	39 424
	Establishments with no employees	18	8 589	1 244	—	—
	Establishments with 1 employee	642	57 950	13 454	2 840	642
	Establishments with 2 employees	518	72 974	19 145	4 182	1 036
	Establishments with 3 or 4 employees	655	140 322	41 468	9 649	2 238
	Establishments with 5 or 6 employees	433	130 910	41 745	9 661	2 360
	Establishments with 7 to 9 employees	397	173 603	50 220	11 977	3 147
	Establishments with 10 to 14 employees	364	202 477	67 898	16 668	4 275
	Establishments with 15 to 19 employees	174	114 663	43 473	10 181	2 945
	Establishments with 20 to 49 employees	378	432 123	163 745	38 984	11 339
	Establishments with 50 to 99 employees	111	232 775	109 036	26 578	7 433
	Establishments with 100 employees or more	27	283 268	71 425	17 656	4 009
	Establishments not operated for the entire year	753	80 001	24 339	3 853	2 067
61161	Fine arts schools					
	All establishments	1 009	388 484	139 989	33 731	11 601
	Establishments operated for the entire year	868	371 930	134 749	32 635	11 080
	Establishments with no employees	3	D	D	D	a
	Establishments with 1 employee	133	13 408	2 561	559	133
	Establishments with 2 employees	100	15 756	3 590	793	200
	Establishments with 3 or 4 employees	136	28 939	7 485	1 820	462
	Establishments with 5 or 6 employees	99	27 335	8 937	2 010	540
	Establishments with 7 to 9 employees	112	40 999	12 684	3 227	881
	Establishments with 10 to 14 employees	91	32 602	12 031	2 940	1 051
	Establishments with 15 to 19 employees	37	16 456	5 965	1 501	634
	Establishments with 20 to 49 employees	110	95 334	38 233	9 090	3 304
	Establishments with 50 to 99 employees	39	56 765	25 579	6 545	2 579
	Establishments with 100 employees or more	8	D	D	D	g
	Establishments not operated for the entire year	141	16 554	5 240	1 096	521
611610	Fine arts schools					
	All establishments	1 009	388 484	139 989	33 731	11 601
	Establishments operated for the entire year	868	371 930	134 749	32 635	11 080
	Establishments with no employees	3	D	D	D	a
	Establishments with 1 employee	133	13 408	2 561	559	133
	Establishments with 2 employees	100	15 756	3 590	793	200
	Establishments with 3 or 4 employees	136	28 939	7 485	1 820	462
	Establishments with 5 or 6 employees	99	27 335	8 937	2 010	540
	Establishments with 7 to 9 employees	112	40 999	12 684	3 227	881
	Establishments with 10 to 14 employees	91	32 602	12 031	2 940	1 051
	Establishments with 15 to 19 employees	37	16 456	5 965	1 501	634
	Establishments with 20 to 49 employees	110	95 334	38 233	9 090	3 304
	Establishments with 50 to 99 employees	39	56 765	25 579	6 545	2 579
	Establishments with 100 employees or more	8	D	D	D	g
	Establishments not operated for the entire year	141	16 554	5 240	1 096	521
6116101	Dance schools (including children's & professionals')					
	All establishments	270	65 308	23 394	5 780	1 980
	Establishments operated for the entire year	232	62 737	22 717	5 598	1 875
	Establishments with no employees	2	D	D	D	a
	Establishments with 1 employee	41	3 271	650	146	41
	Establishments with 2 employees	33	4 796	898	230	66
	Establishments with 3 or 4 employees	45	6 904	2 183	537	152
	Establishments with 5 or 6 employees	25	3 563	1 138	272	137
	Establishments with 7 to 9 employees	36	7 631	2 576	619	286
	Establishments with 10 to 14 employees	21	5 990	2 220	630	249
	Establishments with 15 to 19 employees	10	2 617	1 019	303	175
	Establishments with 20 to 49 employees	17	12 622	5 715	1 418	485
	Establishments with 50 to 99 employees	1	D	D	D	b
	Establishments with 100 employees or more	1	D	D	D	c
	Establishments not operated for the entire year	38	2 571	677	182	105
6116102	Art, drama, & music schools					
	All establishments	739	323 176	116 595	27 951	9 621
	Establishments operated for the entire year	636	309 193	112 032	27 037	9 205
	Establishments with no employees	1	D	D	D	a
	Establishments with 1 employee	92	10 137	1 911	413	92
	Establishments with 2 employees	67	10 960	2 692	563	134
	Establishments with 3 or 4 employees	91	22 035	5 302	1 283	310
	Establishments with 5 or 6 employees	74	23 772	7 799	1 738	403
	Establishments with 7 to 9 employees	76	33 368	10 108	2 608	595
	Establishments with 10 to 14 employees	70	26 612	9 811	2 310	802
	Establishments with 15 to 19 employees	27	13 839	4 946	1 198	459
	Establishments with 20 to 49 employees	93	82 712	32 518	7 672	2 819
	Establishments with 50 to 99 employees	38	D	D	D	h
	Establishments with 100 employees or more	7	D	D	D	g
	Establishments not operated for the entire year	103	13 983	4 563	914	416

See footnotes at end of table.

Table 2b. **Employment Size of Establishments of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment ¹	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.					
611	Educational services—Con.					
61162	Sports & recreation instruction					
	All establishments	749	156 147	47 471	10 147	4 390
	Establishments operated for the entire year	537	136 574	41 942	9 425	4 033
	Establishments with no employees	7	652	73	—	—
	Establishments with 1 employee	99	12 311	2 065	391	99
	Establishments with 2 employees	86	11 357	2 983	544	172
	Establishments with 3 or 4 employees	98	21 891	5 432	1 118	341
	Establishments with 5 or 6 employees	77	15 163	5 207	1 126	413
	Establishments with 7 to 9 employees	57	16 643	4 826	1 146	453
	Establishments with 10 to 14 employees	52	20 481	5 583	1 309	596
	Establishments with 15 to 19 employees	19	5 800	2 266	609	325
	Establishments with 20 to 49 employees	35	25 165	10 530	2 453	1 132
	Establishments with 50 to 99 employees	7	7 111	2 977	729	502
	Establishments with 100 employees or more	—	—	—	—	—
	Establishments not operated for the entire year	212	19 573	5 529	722	357
611620	Sports & recreation instruction					
	All establishments	749	156 147	47 471	10 147	4 390
	Establishments operated for the entire year	537	136 574	41 942	9 425	4 033
	Establishments with no employees	7	652	73	—	—
	Establishments with 1 employee	99	12 311	2 065	391	99
	Establishments with 2 employees	86	11 357	2 983	544	172
	Establishments with 3 or 4 employees	98	21 891	5 432	1 118	341
	Establishments with 5 or 6 employees	77	15 163	5 207	1 126	413
	Establishments with 7 to 9 employees	57	16 643	4 826	1 146	453
	Establishments with 10 to 14 employees	52	20 481	5 583	1 309	596
	Establishments with 15 to 19 employees	19	5 800	2 266	609	325
	Establishments with 20 to 49 employees	35	25 165	10 530	2 453	1 132
	Establishments with 50 to 99 employees	7	7 111	2 977	729	502
	Establishments with 100 employees or more	—	—	—	—	—
	Establishments not operated for the entire year	212	19 573	5 529	722	357
61163	Language schools					
	All establishments	244	75 344	31 677	7 439	3 346
	Establishments operated for the entire year	188	70 833	30 038	7 054	2 823
	Establishments with no employees	—	—	—	—	—
	Establishments with 1 employee	17	965	336	71	17
	Establishments with 2 employees	17	1 693	525	125	34
	Establishments with 3 or 4 employees	31	5 051	1 380	309	108
	Establishments with 5 or 6 employees	15	1 684	634	153	82
	Establishments with 7 to 9 employees	27	5 703	1 885	386	214
	Establishments with 10 to 14 employees	22	7 420	3 022	755	260
	Establishments with 15 to 19 employees	13	5 386	2 286	509	218
	Establishments with 20 to 49 employees	37	28 635	11 791	2 820	1 088
	Establishments with 50 to 99 employees	5	1 656	730	191	324
	Establishments with 100 employees or more	4	12 640	7 449	1 735	478
	Establishments not operated for the entire year	56	4 511	1 639	385	523
611630	Language schools					
	All establishments	244	75 344	31 677	7 439	3 346
	Establishments operated for the entire year	188	70 833	30 038	7 054	2 823
	Establishments with no employees	—	—	—	—	—
	Establishments with 1 employee	17	965	336	71	17
	Establishments with 2 employees	17	1 693	525	125	34
	Establishments with 3 or 4 employees	31	5 051	1 380	309	108
	Establishments with 5 or 6 employees	15	1 684	634	153	82
	Establishments with 7 to 9 employees	27	5 703	1 885	386	214
	Establishments with 10 to 14 employees	22	7 420	3 022	755	260
	Establishments with 15 to 19 employees	13	5 386	2 286	509	218
	Establishments with 20 to 49 employees	37	28 635	11 791	2 820	1 088
	Establishments with 50 to 99 employees	5	1 656	730	191	324
	Establishments with 100 employees or more	4	12 640	7 449	1 735	478
	Establishments not operated for the entire year	56	4 511	1 639	385	523
61169	All other schools & instruction					
	All establishments	2 468	1 309 680	428 055	100 912	22 154
	Establishments operated for the entire year	2 124	1 270 317	416 124	99 262	21 488
	Establishments with no employees	8	D	D	D	a
	Establishments with 1 employee	393	31 266	8 492	1 819	393
	Establishments with 2 employees	315	44 168	12 047	2 720	630
	Establishments with 3 or 4 employees	390	84 441	27 171	6 402	1 327
	Establishments with 5 or 6 employees	242	86 728	26 967	6 372	1 325
	Establishments with 7 to 9 employees	201	110 258	30 825	7 218	1 599
	Establishments with 10 to 14 employees	199	141 974	47 262	11 664	2 368
	Establishments with 15 to 19 employees	105	87 021	32 956	7 562	1 768
	Establishments with 20 to 49 employees	196	282 989	103 191	24 621	5 815
	Establishments with 50 to 99 employees	60	167 243	79 750	19 113	4 028
	Establishments with 100 employees or more	15	D	D	D	g
	Establishments not operated for the entire year	344	39 363	11 931	1 650	666

See footnotes at end of table.

Table 2b. **Employment Size of Establishments of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment ¹	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.					
611	Educational services—Con.					
611691	Exam preparation & tutoring					
	All establishments	407	85 564	32 744	7 503	2 613
	Establishments operated for the entire year	347	80 767	30 852	7 151	2 457
	Establishments with no employees	1	D	D	D	a
	Establishments with 1 employee	79	6 355	1 374	327	79
	Establishments with 2 employees	59	4 687	1 649	406	118
	Establishments with 3 or 4 employees	65	9 354	3 577	809	214
	Establishments with 5 or 6 employees	38	10 090	3 179	709	208
	Establishments with 7 to 9 employees	37	D	D	D	e
	Establishments with 10 to 14 employees	26	8 175	4 230	1 037	317
	Establishments with 15 to 19 employees	17	D	D	D	e
	Establishments with 20 to 49 employees	20	15 364	5 896	1 316	528
	Establishments with 50 to 99 employees	4	2 719	1 857	463	318
	Establishments with 100 employees or more	1	D	D	D	c
	Establishments not operated for the entire year	60	4 797	1 892	352	156
611692	Automobile driving schools					
	All establishments	56	30 392	6 342	1 352	379
	Establishments operated for the entire year	45	29 785	6 075	1 303	360
	Establishments with no employees	—	—	—	—	—
	Establishments with 1 employee	7	1 149	165	38	7
	Establishments with 2 employees	7	817	180	41	14
	Establishments with 3 or 4 employees	13	1 862	548	120	46
	Establishments with 5 or 6 employees	7	2 565	814	195	39
	Establishments with 7 to 9 employees	1	D	D	D	a
	Establishments with 10 to 14 employees	3	1 163	670	168	41
	Establishments with 15 to 19 employees	2	D	D	D	b
	Establishments with 20 to 49 employees	5	20 094	2 960	590	170
	Establishments with 50 to 99 employees	—	—	—	—	—
	Establishments with 100 employees or more	—	—	—	—	—
	Establishments not operated for the entire year	11	607	267	49	19
611699	All other miscellaneous schools & instruction					
	All establishments	2 005	1 193 724	388 969	92 057	19 162
	Establishments operated for the entire year	1 732	1 159 765	379 197	90 808	18 671
	Establishments with no employees	7	1 493	901	—	—
	Establishments with 1 employee	307	23 762	6 953	1 454	307
	Establishments with 2 employees	249	38 664	10 218	2 273	498
	Establishments with 3 or 4 employees	312	73 225	23 046	5 473	1 067
	Establishments with 5 or 6 employees	197	74 073	22 974	5 468	1 078
	Establishments with 7 to 9 employees	163	99 994	26 220	6 214	1 301
	Establishments with 10 to 14 employees	170	132 636	42 362	10 459	2 010
	Establishments with 15 to 19 employees	86	73 206	28 843	6 631	1 450
	Establishments with 20 to 49 employees	171	247 531	94 335	22 715	5 117
	Establishments with 50 to 99 employees	56	164 524	77 893	18 650	3 710
	Establishments with 100 employees or more	14	230 657	45 452	11 471	2 133
	Establishments not operated for the entire year	273	33 959	9 772	1 249	491
6117	Educational support services					
	All establishments	783	1 961 588	421 420	100 907	12 947
	Establishments operated for the entire year	665	1 936 523	415 965	100 365	12 811
	Establishments with no employees	2	D	D	D	a
	Establishments with 1 employee	119	D	D	D	c
	Establishments with 2 employees	104	26 075	5 973	1 450	208
	Establishments with 3 or 4 employees	112	38 260	11 226	2 602	388
	Establishments with 5 or 6 employees	58	36 372	9 759	2 265	315
	Establishments with 7 to 9 employees	73	80 632	17 530	4 007	576
	Establishments with 10 to 14 employees	52	104 076	17 471	4 229	605
	Establishments with 15 to 19 employees	36	56 742	17 564	4 231	609
	Establishments with 20 to 49 employees	67	201 901	54 973	12 841	1 956
	Establishments with 50 to 99 employees	24	149 572	40 559	9 820	1 683
	Establishments with 100 employees or more	18	1 220 073	236 090	57 898	6 352
	Establishments not operated for the entire year	118	25 065	5 455	542	136
61171	Educational support services					
	All establishments	783	1 961 588	421 420	100 907	12 947
	Establishments operated for the entire year	665	1 936 523	415 965	100 365	12 811
	Establishments with no employees	2	D	D	D	a
	Establishments with 1 employee	119	D	D	D	c
	Establishments with 2 employees	104	26 075	5 973	1 450	208
	Establishments with 3 or 4 employees	112	38 260	11 226	2 602	388
	Establishments with 5 or 6 employees	58	36 372	9 759	2 265	315
	Establishments with 7 to 9 employees	73	80 632	17 530	4 007	576
	Establishments with 10 to 14 employees	52	104 076	17 471	4 229	605
	Establishments with 15 to 19 employees	36	56 742	17 564	4 231	609
	Establishments with 20 to 49 employees	67	201 901	54 973	12 841	1 956
	Establishments with 50 to 99 employees	24	149 572	40 559	9 820	1 683
	Establishments with 100 employees or more	18	1 220 073	236 090	57 898	6 352
	Establishments not operated for the entire year	118	25 065	5 455	542	136

See footnotes at end of table.

Table 2b. **Employment Size of Establishments of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment ¹	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.					
611	Educational services—Con.					
611710	Educational support services					
	All establishments	783	1 961 588	421 420	100 907	12 947
	Establishments operated for the entire year	665	1 936 523	415 965	100 365	12 811
	Establishments with no employees	2	D	D	D	a
	Establishments with 1 employee	119	D	D	D	c
	Establishments with 2 employees	104	26 075	5 973	1 450	208
	Establishments with 3 or 4 employees	112	38 260	11 226	2 602	388
	Establishments with 5 or 6 employees	58	36 372	9 759	2 265	315
	Establishments with 7 to 9 employees	73	80 632	17 530	4 007	576
	Establishments with 10 to 14 employees	52	104 076	17 471	4 229	605
	Establishments with 15 to 19 employees	36	56 742	17 564	4 231	609
	Establishments with 20 to 49 employees	67	201 901	54 973	12 841	1 956
	Establishments with 50 to 99 employees	24	149 572	40 559	9 820	1 683
	Establishments with 100 employees or more	18	1 220 073	236 090	57 898	6 352
	Establishments not operated for the entire year	118	25 065	5 455	542	136

¹Based on the number of paid employees for the pay period including March 12.

Table 3a. Single Unit and Multiunit Firms Subject to Federal Income Tax: 1997

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES						
	All firms	31 183	'33 783	'14 933 318	'4 903 048	'1 101 396	'248 685
	Single unit firms	29 990	29 990	9 893 414	3 168 040	684 075	174 660
	Multiunit firms	1 193	3 793	5 039 904	1 735 008	417 321	74 025
	Firms with 1 establishment	433	433	783 837	262 865	62 712	9 204
	Firms with 2 establishments	382	764	862 974	313 325	73 342	13 382
	Firms with 3 or 4 establishments	221	737	755 200	300 114	72 098	11 948
	Firms with 5 to 9 establishments	99	623	789 547	265 508	61 676	12 433
	Firms with 10 establishments or more	58	1 236	1 848 346	593 196	147 493	27 058
611	Educational services						
	All firms	31 183	'33 783	'14 933 318	'4 903 048	'1 101 396	'248 685
	Single unit firms	29 990	29 990	9 893 414	3 168 040	684 075	174 660
	Multiunit firms	1 193	3 793	5 039 904	1 735 008	417 321	74 025
	Firms with 1 establishment	433	433	783 837	262 865	62 712	9 204
	Firms with 2 establishments	382	764	862 974	313 325	73 342	13 382
	Firms with 3 or 4 establishments	221	737	755 200	300 114	72 098	11 948
	Firms with 5 to 9 establishments	99	623	789 547	265 508	61 676	12 433
	Firms with 10 establishments or more	58	1 236	1 848 346	593 196	147 493	27 058
6114	Business schools, & computer & management training						
	All firms	5 531	6 056	4 902 474	1 688 736	380 073	53 861
	Single unit firms	5 258	5 258	3 145 435	1 031 575	219 767	33 454
	Multiunit firms	273	798	1 757 039	657 161	160 306	20 407
	Firms with 1 establishment	100	100	296 549	105 196	24 856	2 609
	Firms with 2 establishments	80	160	348 662	137 472	30 779	4 282
	Firms with 3 or 4 establishments	55	185	323 269	132 123	31 942	3 904
	Firms with 5 to 9 establishments	28	187	384 836	138 437	32 745	5 435
	Firms with 10 establishments or more	10	166	403 723	143 933	39 984	4 177
61141	Business & secretarial schools						
	All firms	478	581	554 044	213 300	49 581	10 901
	Single unit firms	412	412	274 968	109 228	24 648	5 528
	Multiunit firms	66	169	279 076	104 072	24 933	5 373
	Firms with 1 establishment	20	20	36 554	16 392	3 932	653
	Firms with 2 establishments	25	50	74 335	31 642	7 596	1 671
	Firms with 3 or 4 establishments	11	36	38 252	15 227	3 780	721
	Firms with 5 to 9 establishments	10	63	129 935	40 811	9 625	2 328
	Firms with 10 establishments or more	-	-	-	-	-	-
611410	Business & secretarial schools						
	All firms	478	581	554 044	213 300	49 581	10 901
	Single unit firms	412	412	274 968	109 228	24 648	5 528
	Multiunit firms	66	169	279 076	104 072	24 933	5 373
	Firms with 1 establishment	20	20	36 554	16 392	3 932	653
	Firms with 2 establishments	25	50	74 335	31 642	7 596	1 671
	Firms with 3 or 4 establishments	11	36	38 252	15 227	3 780	721
	Firms with 5 to 9 establishments	10	63	129 935	40 811	9 625	2 328
	Firms with 10 establishments or more	-	-	-	-	-	-
61142	Computer training						
	All firms	2 486	2 785	2 512 179	970 278	222 100	28 848
	Single unit firms	2 342	2 342	1 347 017	521 024	112 113	16 496
	Multiunit firms	144	443	1 165 162	449 254	109 987	12 352
	Firms with 1 establishment	50	50	191 760	74 661	17 879	1 549
	Firms with 2 establishments	42	84	257 570	98 853	21 113	2 382
	Firms with 3 or 4 establishments	30	104	207 803	86 174	19 683	2 377
	Firms with 5 to 9 establishments	14	90	D	D	D	h
	Firms with 10 establishments or more	8	115	D	D	D	h
611420	Computer training						
	All firms	2 486	2 785	2 512 179	970 278	222 100	28 848
	Single unit firms	2 342	2 342	1 347 017	521 024	112 113	16 496
	Multiunit firms	144	443	1 165 162	449 254	109 987	12 352
	Firms with 1 establishment	50	50	191 760	74 661	17 879	1 549
	Firms with 2 establishments	42	84	257 570	98 853	21 113	2 382
	Firms with 3 or 4 establishments	30	104	207 803	86 174	19 683	2 377
	Firms with 5 to 9 establishments	14	90	D	D	D	h
	Firms with 10 establishments or more	8	115	D	D	D	h
61143	Professional & management development training						
	All firms	2 576	2 690	1 836 251	505 158	108 392	14 112
	Single unit firms	2 504	2 504	1 523 450	401 323	83 006	11 430
	Multiunit firms	72	186	312 801	103 835	25 386	2 682
	Firms with 1 establishment	40	40	95 884	26 933	6 171	741
	Firms with 2 establishments	14	28	17 545	5 503	1 168	168
	Firms with 3 or 4 establishments	12	38	57 753	23 912	7 051	616
	Firms with 5 to 9 establishments	4	29	D	D	D	e
	Firms with 10 establishments or more	2	51	D	D	D	f
611430	Professional & management development training						
	All firms	2 576	2 690	1 836 251	505 158	108 392	14 112
	Single unit firms	2 504	2 504	1 523 450	401 323	83 006	11 430
	Multiunit firms	72	186	312 801	103 835	25 386	2 682
	Firms with 1 establishment	40	40	95 884	26 933	6 171	741
	Firms with 2 establishments	14	28	17 545	5 503	1 168	168
	Firms with 3 or 4 establishments	12	38	57 753	23 912	7 051	616
	Firms with 5 to 9 establishments	4	29	D	D	D	e
	Firms with 10 establishments or more	2	51	D	D	D	f

Table 3a. Single Unit and Multiunit Firms Subject to Federal Income Tax: 1997—Con.

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.						
611	Educational services—Con.						
6115	Technical & trade schools						
	All firms	4 688	'5 465	'3 465 093	'1 161 025	'275 860	'54 310
	Single unit firms	4 276	4 276	1 753 458	589 213	132 753	29 040
	Multiunit firms	412	1 189	1 711 635	571 812	143 107	25 270
	Firms with 1 establishment	174	174	276 925	99 262	25 389	4 205
	Firms with 2 establishments	120	240	264 146	85 526	22 083	3 539
	Firms with 3 or 4 establishments	64	213	246 928	98 864	23 974	4 056
	Firms with 5 to 9 establishments	34	203	123 166	42 786	10 353	1 696
	Firms with 10 establishments or more	20	359	800 470	245 374	61 308	11 774
61151	Technical & trade schools						
	All firms	4 688	'5 465	'3 465 093	'1 161 025	'275 860	'54 310
	Single unit firms	4 276	4 276	1 753 458	589 213	132 753	29 040
	Multiunit firms	412	1 189	1 711 635	571 812	143 107	25 270
	Firms with 1 establishment	174	174	276 925	99 262	25 389	4 205
	Firms with 2 establishments	120	240	264 146	85 526	22 083	3 539
	Firms with 3 or 4 establishments	64	213	246 928	98 864	23 974	4 056
	Firms with 5 to 9 establishments	34	203	123 166	42 786	10 353	1 696
	Firms with 10 establishments or more	20	359	800 470	245 374	61 308	11 774
611511	Cosmetology & barber schools						
	All firms	1 494	1 805	453 884	159 907	38 865	10 289
	Single unit firms	1 305	1 305	269 324	94 602	22 423	6 450
	Multiunit firms	189	500	184 560	65 305	16 442	3 839
	Firms with 1 establishment	76	76	31 007	12 150	2 887	659
	Firms with 2 establishments	59	118	45 948	16 727	4 444	1 012
	Firms with 3 or 4 establishments	31	107	45 216	15 745	3 882	918
	Firms with 5 to 9 establishments	17	101	25 518	8 597	2 166	522
	Firms with 10 establishments or more	6	98	36 871	12 086	3 063	728
611512	Flight training						
	All firms	759	849	921 328	260 672	62 653	12 260
	Single unit firms	720	720	364 745	91 624	18 792	5 000
	Multiunit firms	39	129	556 583	169 048	43 861	7 260
	Firms with 1 establishment	20	20	64 206	27 880	7 752	1 091
	Firms with 2 establishments	11	22	69 962	16 875	4 501	535
	Firms with 3 or 4 establishments	5	16	D	D	D	f
	Firms with 5 to 9 establishments	1	6	D	D	D	b
	Firms with 10 establishments or more	2	65	D	D	D	h
611513	Apprenticeship training						
	All firms	243	253	91 718	30 612	7 165	1 303
	Single unit firms	225	225	47 258	14 875	3 417	899
	Multiunit firms	18	28	44 460	15 737	3 748	404
	Firms with 1 establishment	14	14	23 933	8 924	1 893	334
	Firms with 2 establishments	2	4	D	D	D	b
	Firms with 3 or 4 establishments	1	4	D	D	D	a
	Firms with 5 to 9 establishments	1	6	D	D	D	a
	Firms with 10 establishments or more	—	—	—	—	—	—
611519	Other trade & technical schools						
	All firms	2 201	'2 558	'1 998 163	'709 834	'167 177	'30 458
	Single unit firms	2 026	2 026	1 072 131	388 112	88 121	16 691
	Multiunit firms	175	532	926 032	321 722	79 056	13 767
	Firms with 1 establishment	76	76	191 878	66 191	16 387	2 598
	Firms with 2 establishments	45	90	D	D	D	g
	Firms with 3 or 4 establishments	28	91	146 982	56 206	13 300	2 187
	Firms with 5 to 9 establishments	13	79	D	D	D	f
	Firms with 10 establishments or more	13	196	D	D	D	i
6116	Other schools & instruction						
	All firms	18 189	19 294	5 197 024	1 596 148	348 822	123 860
	Single unit firms	17 709	17 709	3 994 419	1 215 098	262 820	101 183
	Multiunit firms	480	1 585	1 202 605	381 050	86 002	22 677
	Firms with 1 establishment	174	174	268 647	75 043	17 478	3 203
	Firms with 2 establishments	155	310	154 323	58 210	13 426	4 193
	Firms with 3 or 4 establishments	97	320	215 866	82 040	18 025	4 380
	Firms with 5 to 9 establishments	31	185	97 612	30 096	6 976	2 380
	Firms with 10 establishments or more	23	596	466 157	135 661	30 097	8 521
61161	Fine arts schools						
	All firms	6 116	6 245	954 051	278 143	67 005	31 651
	Single unit firms	5 993	5 993	865 117	243 094	58 814	29 089
	Multiunit firms	123	252	88 934	35 049	8 191	2 562
	Firms with 1 establishment	39	39	18 403	6 113	1 438	465
	Firms with 2 establishments	62	124	44 819	18 662	4 485	1 509
	Firms with 3 or 4 establishments	18	59	18 699	7 286	1 264	446
	Firms with 5 to 9 establishments	3	15	D	D	D	b
	Firms with 10 establishments or more	1	15	D	D	D	b

Table 3a. Single Unit and Multiunit Firms Subject to Federal Income Tax: 1997—Con.

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.						
611	Educational services—Con.						
611610	Fine arts schools						
	All firms	6 116	6 245	954 051	278 143	67 005	31 651
	Single unit firms	5 993	5 993	865 117	243 094	58 814	29 089
	Multiunit firms	123	252	88 934	35 049	8 191	2 562
	Firms with 1 establishment	39	39	18 403	6 113	1 438	465
	Firms with 2 establishments	62	124	44 819	18 662	4 485	1 509
	Firms with 3 or 4 establishments	18	59	18 699	7 286	1 264	446
	Firms with 5 to 9 establishments	3	15	D	D	D	b
	Firms with 10 establishments or more	1	15	D	D	D	b
6116101	Dance schools (including children's & professionals')						
	All firms	4 999	5 097	716 424	199 984	49 429	25 960
	Single unit firms	4 897	4 897	673 549	182 670	45 224	24 079
	Multiunit firms	102	200	42 875	17 314	4 205	1 881
	Firms with 1 establishment	31	31	8 884	4 052	954	380
	Firms with 2 establishments	53	106	23 973	9 222	2 307	1 054
	Firms with 3 or 4 establishments	15	48	D	D	D	e
	Firms with 5 to 9 establishments	3	15	D	D	D	b
	Firms with 10 establishments or more	—	—	—	—	—	—
6116102	Art, drama, & music schools						
	All firms	1 117	1 148	237 627	78 159	17 576	5 691
	Single unit firms	1 096	1 096	191 568	60 424	13 590	5 010
	Multiunit firms	21	52	46 059	17 735	3 986	681
	Firms with 1 establishment	8	8	9 519	2 061	484	85
	Firms with 2 establishments	9	18	20 846	9 440	2 178	455
	Firms with 3 or 4 establishments	3	11	D	D	D	b
	Firms with 5 to 9 establishments	—	—	—	—	—	—
	Firms with 10 establishments or more	1	15	D	D	D	b
61162	Sports & recreation instruction						
	All firms	5 556	5 674	1 270 117	374 129	77 535	33 157
	Single unit firms	5 448	5 448	1 135 791	328 018	66 990	30 255
	Multiunit firms	108	226	134 326	46 111	10 545	2 902
	Firms with 1 establishment	57	57	54 715	15 312	3 335	767
	Firms with 2 establishments	27	54	27 223	9 980	2 259	875
	Firms with 3 or 4 establishments	15	47	30 225	15 060	3 584	647
	Firms with 5 to 9 establishments	6	33	7 574	2 327	441	407
	Firms with 10 establishments or more	3	35	14 589	3 432	926	206
611620	Sports & recreation instruction						
	All firms	5 556	5 674	1 270 117	374 129	77 535	33 157
	Single unit firms	5 448	5 448	1 135 791	328 018	66 990	30 255
	Multiunit firms	108	226	134 326	46 111	10 545	2 902
	Firms with 1 establishment	57	57	54 715	15 312	3 335	767
	Firms with 2 establishments	27	54	27 223	9 980	2 259	875
	Firms with 3 or 4 establishments	15	47	30 225	15 060	3 584	647
	Firms with 5 to 9 establishments	6	33	7 574	2 327	441	407
	Firms with 10 establishments or more	3	35	14 589	3 432	926	206
61163	Language schools						
	All firms	470	610	413 224	120 641	27 030	8 490
	Single unit firms	444	444	164 039	61 384	12 936	4 399
	Multiunit firms	26	166	249 185	59 257	14 094	4 091
	Firms with 1 establishment	5	5	5 285	2 220	443	86
	Firms with 2 establishments	5	10	6 327	2 810	590	140
	Firms with 3 or 4 establishments	11	40	57 098	16 379	3 448	755
	Firms with 5 to 9 establishments	2	15	D	D	D	c
	Firms with 10 establishments or more	3	96	D	D	D	h
611630	Language schools						
	All firms	470	610	413 224	120 641	27 030	8 490
	Single unit firms	444	444	164 039	61 384	12 936	4 399
	Multiunit firms	26	166	249 185	59 257	14 094	4 091
	Firms with 1 establishment	5	5	5 285	2 220	443	86
	Firms with 2 establishments	5	10	6 327	2 810	590	140
	Firms with 3 or 4 establishments	11	40	57 098	16 379	3 448	755
	Firms with 5 to 9 establishments	2	15	D	D	D	c
	Firms with 10 establishments or more	3	96	D	D	D	h
61169	All other schools & instruction						
	All firms	6 059	6 765	2 559 632	823 235	177 252	50 562
	Single unit firms	5 824	5 824	1 829 472	582 602	124 080	37 440
	Multiunit firms	235	941	730 160	240 633	53 172	13 122
	Firms with 1 establishment	88	88	198 113	54 529	12 943	2 053
	Firms with 2 establishments	59	118	79 978	27 925	6 265	1 638
	Firms with 3 or 4 establishments	53	176	116 437	44 980	9 696	2 540
	Firms with 5 to 9 establishments	20	125	60 860	21 189	4 888	1 612
	Firms with 10 establishments or more	15	434	274 772	92 010	19 380	5 279

Table 3a. Single Unit and Multiunit Firms Subject to Federal Income Tax: 1997—Con.

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.						
611	Educational services—Con.						
611691	Exam preparation & tutoring						
	All firms	1 807	2 223	729 808	258 380	53 553	20 051
	Single unit firms	1 715	1 715	430 385	150 054	32 459	13 342
	Multiunit firms	92	508	299 423	108 326	21 094	6 709
	Firms with 1 establishment	18	18	20 872	9 235	1 932	461
	Firms with 2 establishments	33	66	31 957	11 008	2 286	898
	Firms with 3 or 4 establishments	29	96	38 044	15 513	3 401	1 431
	Firms with 5 to 9 establishments	6	40	18 958	7 033	2 863	357
	Firms with 10 establishments or more	6	288	189 592	65 537	10 612	3 562
611692	Automobile driving schools						
	All firms	1 553	1 663	331 427	118 223	24 767	9 334
	Single unit firms	1 517	1 517	261 579	92 209	19 594	8 005
	Multiunit firms	36	146	69 848	26 014	5 173	1 329
	Firms with 1 establishment	11	11	30 518	11 034	2 228	460
	Firms with 2 establishments	7	14	6 208	2 497	431	129
	Firms with 3 or 4 establishments	11	38	21 704	7 658	1 571	436
	Firms with 5 to 9 establishments	3	16	3 255	1 640	325	95
	Firms with 10 establishments or more	4	67	8 163	3 185	618	209
611699	All other miscellaneous schools & instruction						
	All firms	2 707	2 879	1 498 397	446 632	98 932	21 177
	Single unit firms	2 592	2 592	1 137 508	340 339	72 027	16 093
	Multiunit firms	115	287	360 889	106 293	26 905	5 084
	Firms with 1 establishment	68	68	158 784	38 455	10 002	1 445
	Firms with 2 establishments	17	34	34 979	12 286	3 020	452
	Firms with 3 or 4 establishments	15	50	65 320	24 855	6 350	832
	Firms with 5 to 9 establishments	11	70	42 278	13 493	2 966	1 102
	Firms with 10 establishments or more	4	65	59 528	17 204	4 567	1 253
6117	Educational support services						
	All firms	2 836	2 968	1 368 727	457 139	96 641	16 654
	Single unit firms	2 747	2 747	1 000 102	332 154	68 735	10 983
	Multiunit firms	89	221	368 625	124 985	27 906	5 671
	Firms with 1 establishment	45	45	95 841	40 372	9 454	1 396
	Firms with 2 establishments	23	46	151 021	27 174	5 857	899
	Firms with 3 or 4 establishments	12	39	41 037	16 193	3 945	541
	Firms with 5 to 9 establishments	6	40	49 692	23 403	4 557	2 352
	Firms with 10 establishments or more	3	51	31 034	17 843	4 093	483
61171	Educational support services						
	All firms	2 836	2 968	1 368 727	457 139	96 641	16 654
	Single unit firms	2 747	2 747	1 000 102	332 154	68 735	10 983
	Multiunit firms	89	221	368 625	124 985	27 906	5 671
	Firms with 1 establishment	45	45	95 841	40 372	9 454	1 396
	Firms with 2 establishments	23	46	151 021	27 174	5 857	899
	Firms with 3 or 4 establishments	12	39	41 037	16 193	3 945	541
	Firms with 5 to 9 establishments	6	40	49 692	23 403	4 557	2 352
	Firms with 10 establishments or more	3	51	31 034	17 843	4 093	483
611710	Educational support services						
	All firms	2 836	2 968	1 368 727	457 139	96 641	16 654
	Single unit firms	2 747	2 747	1 000 102	332 154	68 735	10 983
	Multiunit firms	89	221	368 625	124 985	27 906	5 671
	Firms with 1 establishment	45	45	95 841	40 372	9 454	1 396
	Firms with 2 establishments	23	46	151 021	27 174	5 857	899
	Firms with 3 or 4 establishments	12	39	41 037	16 193	3 945	541
	Firms with 5 to 9 establishments	6	40	49 692	23 403	4 557	2 352
	Firms with 10 establishments or more	3	51	31 034	17 843	4 093	483

Table 3b. Single Unit and Multiunit Firms Exempt From Federal Income Tax: 1997

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES						
	All firms	6 580	7 153	5 505 710	1 461 479	345 475	72 388
	Single unit firms	6 188	6 188	3 267 434	935 410	219 326	53 538
	Multiunit firms	392	965	2 238 276	526 069	126 149	18 850
	Firms with 1 establishment	230	230	439 355	116 809	27 864	5 164
	Firms with 2 establishments	68	136	205 278	64 151	15 764	2 857
	Firms with 3 or 4 establishments	52	174	439 853	96 470	23 555	3 786
	Firms with 5 to 9 establishments	31	203	821 291	193 090	45 402	5 457
	Firms with 10 establishments or more	11	222	332 499	55 549	13 564	1 586
611	Educational services						
	All firms	6 580	7 153	5 505 710	1 461 479	345 475	72 388
	Single unit firms	6 188	6 188	3 267 434	935 410	219 326	53 538
	Multiunit firms	392	965	2 238 276	526 069	126 149	18 850
	Firms with 1 establishment	230	230	439 355	116 809	27 864	5 164
	Firms with 2 establishments	68	136	205 278	64 151	15 764	2 857
	Firms with 3 or 4 establishments	52	174	439 853	96 470	23 555	3 786
	Firms with 5 to 9 establishments	31	203	821 291	193 090	45 402	5 457
	Firms with 10 establishments or more	11	222	332 499	55 549	13 564	1 586
6114	Business schools, & computer & management training						
	All firms	479	519	650 920	141 716	33 171	4 783
	Single unit firms	447	447	318 803	85 601	19 320	2 985
	Multiunit firms	32	72	332 117	56 115	13 851	1 798
	Firms with 1 establishment	22	22	29 793	9 515	2 319	380
	Firms with 2 establishments	2	4	D	D	D	b
	Firms with 3 or 4 establishments	5	17	D	D	D	g
	Firms with 5 to 9 establishments	2	14	D	D	D	c
	Firms with 10 establishments or more	1	15	D	D	D	b
61141	Business & secretarial schools						
	All firms	34	38	29 541	13 594	3 396	631
	Single unit firms	28	28	D	D	D	e
	Multiunit firms	6	10	D	D	D	e
	Firms with 1 establishment	4	4	D	D	D	b
	Firms with 2 establishments	1	2	D	D	D	b
	Firms with 3 or 4 establishments	1	4	D	D	D	c
	Firms with 5 to 9 establishments	—	—	—	—	—	—
	Firms with 10 establishments or more	—	—	—	—	—	—
611410	Business & secretarial schools						
	All firms	34	38	29 541	13 594	3 396	631
	Single unit firms	28	28	D	D	D	e
	Multiunit firms	6	10	D	D	D	e
	Firms with 1 establishment	4	4	D	D	D	b
	Firms with 2 establishments	1	2	D	D	D	b
	Firms with 3 or 4 establishments	1	4	D	D	D	c
	Firms with 5 to 9 establishments	—	—	—	—	—	—
	Firms with 10 establishments or more	—	—	—	—	—	—
61142	Computer training						
	All firms	53	55	33 424	8 904	1 927	386
	Single unit firms	51	51	D	D	D	e
	Multiunit firms	2	4	D	D	D	b
	Firms with 1 establishment	1	1	D	D	D	a
	Firms with 2 establishments	—	—	—	—	—	—
	Firms with 3 or 4 establishments	1	3	D	D	D	b
	Firms with 5 to 9 establishments	—	—	—	—	—	—
	Firms with 10 establishments or more	—	—	—	—	—	—
611420	Computer training						
	All firms	53	55	33 424	8 904	1 927	386
	Single unit firms	51	51	D	D	D	e
	Multiunit firms	2	4	D	D	D	b
	Firms with 1 establishment	1	1	D	D	D	a
	Firms with 2 establishments	—	—	—	—	—	—
	Firms with 3 or 4 establishments	1	3	D	D	D	b
	Firms with 5 to 9 establishments	—	—	—	—	—	—
	Firms with 10 establishments or more	—	—	—	—	—	—
61143	Professional & management development training						
	All firms	392	426	587 955	119 218	27 848	3 766
	Single unit firms	368	368	272 919	69 539	15 737	2 261
	Multiunit firms	24	58	315 036	49 679	12 111	1 505
	Firms with 1 establishment	17	17	27 639	8 655	1 996	349
	Firms with 2 establishments	1	2	D	D	D	b
	Firms with 3 or 4 establishments	3	10	D	D	D	f
	Firms with 5 to 9 establishments	2	14	D	D	D	c
	Firms with 10 establishments or more	1	15	D	D	D	b
611430	Professional & management development training						
	All firms	392	426	587 955	119 218	27 848	3 766
	Single unit firms	368	368	272 919	69 539	15 737	2 261
	Multiunit firms	24	58	315 036	49 679	12 111	1 505
	Firms with 1 establishment	17	17	27 639	8 655	1 996	349
	Firms with 2 establishments	1	2	D	D	D	b
	Firms with 3 or 4 establishments	3	10	D	D	D	f
	Firms with 5 to 9 establishments	2	14	D	D	D	c
	Firms with 10 establishments or more	1	15	D	D	D	b

Table 3b. Single Unit and Multiunit Firms Exempt From Federal Income Tax: 1997—Con.

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.						
611	Educational services—Con.						
6115	Technical & trade schools						
	All firms	1 220	1 381	963 547	251 151	59 168	13 167
	Single unit firms	1 121	1 121	700 600	184 898	43 483	10 492
	Multiunit firms	99	260	262 947	66 253	15 685	2 675
	Firms with 1 establishment	65	65	61 446	25 805	6 408	1 167
	Firms with 2 establishments	14	28	17 881	8 195	2 125	558
	Firms with 3 or 4 establishments	9	30	12 900	3 910	1 022	227
	Firms with 5 to 9 establishments	8	54	155 377	20 914	4 349	487
	Firms with 10 establishments or more	3	83	15 343	7 429	1 781	236
61151	Technical & trade schools						
	All firms	1 220	1 381	963 547	251 151	59 168	13 167
	Single unit firms	1 121	1 121	700 600	184 898	43 483	10 492
	Multiunit firms	99	260	262 947	66 253	15 685	2 675
	Firms with 1 establishment	65	65	61 446	25 805	6 408	1 167
	Firms with 2 establishments	14	28	17 881	8 195	2 125	558
	Firms with 3 or 4 establishments	9	30	12 900	3 910	1 022	227
	Firms with 5 to 9 establishments	8	54	155 377	20 914	4 349	487
	Firms with 10 establishments or more	3	83	15 343	7 429	1 781	236
611511	Cosmetology & barber schools						
	All firms	2	2	D	D	D	a
	Single unit firms	2	2	D	D	D	a
	Multiunit firms	—	—	—	—	—	—
	Firms with 1 establishment	—	—	—	—	—	—
	Firms with 2 establishments	—	—	—	—	—	—
	Firms with 3 or 4 establishments	—	—	—	—	—	—
	Firms with 5 to 9 establishments	—	—	—	—	—	—
	Firms with 10 establishments or more	—	—	—	—	—	—
611512	Flight training						
	All firms	38	45	D	D	D	f
	Single unit firms	32	32	D	D	D	c
	Multiunit firms	6	13	D	D	D	e
	Firms with 1 establishment	2	2	D	D	D	a
	Firms with 2 establishments	3	6	D	D	D	e
	Firms with 3 or 4 establishments	—	—	—	—	—	—
	Firms with 5 to 9 establishments	1	5	D	D	D	a
	Firms with 10 establishments or more	—	—	—	—	—	—
611513	Apprenticeship training						
	All firms	778	904	330 636	109 600	26 351	6 194
	Single unit firms	728	728	263 778	83 760	20 100	5 174
	Multiunit firms	50	176	66 858	25 840	6 251	1 020
	Firms with 1 establishment	27	27	15 759	6 046	1 498	346
	Firms with 2 establishments	7	14	3 364	1 565	420	71
	Firms with 3 or 4 establishments	7	23	D	D	D	c
	Firms with 5 to 9 establishments	7	45	29 317	9 533	2 262	273
	Firms with 10 establishments or more	2	67	D	D	D	c
611519	Other trade & technical schools						
	All firms	410	430	606 853	133 026	30 663	6 372
	Single unit firms	359	359	D	D	D	i
	Multiunit firms	51	71	D	D	D	g
	Firms with 1 establishment	42	42	D	D	D	f
	Firms with 2 establishments	6	12	D	D	D	c
	Firms with 3 or 4 establishments	1	3	D	D	D	c
	Firms with 5 to 9 establishments	2	14	D	D	D	c
	Firms with 10 establishments or more	—	—	—	—	—	—
6116	Other schools & instruction						
	All firms	4 208	4 470	1 929 655	647 192	152 229	41 491
	Single unit firms	3 966	3 966	1 537 318	491 471	115 032	33 351
	Multiunit firms	242	504	392 337	155 721	37 197	8 140
	Firms with 1 establishment	148	148	140 797	59 285	14 062	2 588
	Firms with 2 establishments	40	80	85 155	27 519	6 355	1 407
	Firms with 3 or 4 establishments	33	110	61 220	26 244	6 753	1 616
	Firms with 5 to 9 establishments	17	111	70 935	28 195	6 425	1 906
	Firms with 10 establishments or more	4	55	34 230	14 478	3 602	623
61161	Fine arts schools						
	All firms	971	1 009	388 484	139 989	33 731	11 601
	Single unit firms	933	933	330 249	111 765	26 772	9 442
	Multiunit firms	38	76	58 235	28 224	6 959	2 159
	Firms with 1 establishment	18	18	21 705	11 093	2 663	669
	Firms with 2 establishments	14	28	D	D	D	f
	Firms with 3 or 4 establishments	4	13	8 701	4 234	1 053	492
	Firms with 5 to 9 establishments	1	5	D	D	D	e
	Firms with 10 establishments or more	1	12	D	D	D	b

Table 3b. Single Unit and Multiunit Firms Exempt From Federal Income Tax: 1997—Con.

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.						
611	Educational services—Con.						
611610	Fine arts schools						
	All firms	971	1 009	388 484	139 989	33 731	11 601
	Single unit firms	933	933	330 249	111 765	26 772	9 442
	Multiunit firms	38	76	58 235	28 224	6 959	2 159
	Firms with 1 establishment	18	18	21 705	11 093	2 663	669
	Firms with 2 establishments	14	28	D	D	D	f
	Firms with 3 or 4 establishments	4	13	8 701	4 234	1 053	492
	Firms with 5 to 9 establishments	1	5	D	D	D	e
	Firms with 10 establishments or more	1	12	D	D	D	b
6116101	Dance schools (including children's & professionals')						
	All firms	268	270	65 308	23 394	5 780	1 980
	Single unit firms	262	262	50 887	17 125	4 328	1 652
	Multiunit firms	6	8	14 421	6 269	1 452	328
	Firms with 1 establishment	4	4	D	D	D	e
	Firms with 2 establishments	2	4	D	D	D	b
	Firms with 3 or 4 establishments	—	—	—	—	—	—
	Firms with 5 to 9 establishments	—	—	—	—	—	—
	Firms with 10 establishments or more	—	—	—	—	—	—
6116102	Art, drama, & music schools						
	All firms	703	739	323 176	116 595	27 951	9 621
	Single unit firms	671	671	279 362	94 640	22 444	7 790
	Multiunit firms	32	68	43 814	21 955	5 507	1 831
	Firms with 1 establishment	14	14	D	D	D	e
	Firms with 2 establishments	12	24	18 705	7 361	1 720	538
	Firms with 3 or 4 establishments	4	13	8 701	4 234	1 053	492
	Firms with 5 to 9 establishments	1	5	D	D	D	e
	Firms with 10 establishments or more	1	12	D	D	D	b
61162	Sports & recreation instruction						
	All firms	720	749	156 147	47 471	10 147	4 390
	Single unit firms	665	665	128 063	36 097	7 919	3 808
	Multiunit firms	55	84	28 084	11 374	2 228	582
	Firms with 1 establishment	42	42	11 155	5 239	827	307
	Firms with 2 establishments	7	14	11 505	4 694	1 022	180
	Firms with 3 or 4 establishments	4	13	D	D	D	b
	Firms with 5 to 9 establishments	2	15	D	D	D	b
	Firms with 10 establishments or more	—	—	—	—	—	—
611620	Sports & recreation instruction						
	All firms	720	749	156 147	47 471	10 147	4 390
	Single unit firms	665	665	128 063	36 097	7 919	3 808
	Multiunit firms	55	84	28 084	11 374	2 228	582
	Firms with 1 establishment	42	42	11 155	5 239	827	307
	Firms with 2 establishments	7	14	11 505	4 694	1 022	180
	Firms with 3 or 4 establishments	4	13	D	D	D	b
	Firms with 5 to 9 establishments	2	15	D	D	D	b
	Firms with 10 establishments or more	—	—	—	—	—	—
61163	Language schools						
	All firms	226	244	75 344	31 677	7 439	3 346
	Single unit firms	215	215	56 335	24 708	5 858	2 824
	Multiunit firms	11	29	19 009	6 969	1 581	522
	Firms with 1 establishment	6	6	10 600	2 532	563	90
	Firms with 2 establishments	1	2	D	D	D	b
	Firms with 3 or 4 establishments	2	7	D	D	D	b
	Firms with 5 to 9 establishments	2	14	D	D	D	e
	Firms with 10 establishments or more	—	—	—	—	—	—
611630	Language schools						
	All firms	226	244	75 344	31 677	7 439	3 346
	Single unit firms	215	215	56 335	24 708	5 858	2 824
	Multiunit firms	11	29	19 009	6 969	1 581	522
	Firms with 1 establishment	6	6	10 600	2 532	563	90
	Firms with 2 establishments	1	2	D	D	D	b
	Firms with 3 or 4 establishments	2	7	D	D	D	b
	Firms with 5 to 9 establishments	2	14	D	D	D	e
	Firms with 10 establishments or more	—	—	—	—	—	—
61169	All other schools & instruction						
	All firms	2 297	2 468	1 309 680	428 055	100 912	22 154
	Single unit firms	2 153	2 153	1 022 671	318 901	74 483	17 277
	Multiunit firms	144	315	287 009	109 154	26 429	4 877
	Firms with 1 establishment	90	90	122 748	44 340	10 891	1 692
	Firms with 2 establishments	19	38	29 796	12 102	2 862	563
	Firms with 3 or 4 establishments	20	67	45 186	17 903	4 633	862
	Firms with 5 to 9 establishments	12	77	D	D	D	g
	Firms with 10 establishments or more	3	43	D	D	D	f

Table 3b. Single Unit and Multiunit Firms Exempt From Federal Income Tax: 1997—Con.

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.						
611	Educational services—Con.						
611691	Exam preparation & tutoring						
	All firms	393	407	85 564	32 744	7 503	2 613
	Single unit firms	371	371	77 784	29 215	6 727	2 387
	Multiunit firms	22	36	7 780	3 529	776	226
	Firms with 1 establishment	15	15	D	D	D	b
	Firms with 2 establishments	2	4	D	D	D	b
	Firms with 3 or 4 establishments	5	17	D	D	D	c
	Firms with 5 to 9 establishments	—	—	—	—	—	—
	Firms with 10 establishments or more	—	—	—	—	—	—
611692	Automobile driving schools						
	All firms	48	56	30 392	6 342	1 352	379
	Single unit firms	41	41	7 093	2 048	452	184
	Multiunit firms	7	15	23 299	4 294	900	195
	Firms with 1 establishment	3	3	D	D	D	b
	Firms with 2 establishments	2	4	D	D	D	b
	Firms with 3 or 4 establishments	1	3	D	D	D	a
	Firms with 5 to 9 establishments	1	5	D	D	D	b
	Firms with 10 establishments or more	—	—	—	—	—	—
611699	All other miscellaneous schools & instruction						
	All firms	1 859	2 005	1 193 724	388 969	92 057	19 162
	Single unit firms	1 741	1 741	937 794	287 638	67 304	14 706
	Multiunit firms	118	264	255 930	101 331	24 753	4 456
	Firms with 1 establishment	74	74	102 321	41 375	10 279	1 591
	Firms with 2 establishments	17	34	26 956	10 682	2 556	443
	Firms with 3 or 4 establishments	14	47	39 690	15 751	4 110	753
	Firms with 5 to 9 establishments	10	67	D	D	D	g
	Firms with 10 establishments or more	3	42	D	D	D	f
6117	Educational support services						
	All firms	700	783	1 961 588	421 420	100 907	12 947
	Single unit firms	654	654	710 713	173 440	41 491	6 710
	Multiunit firms	46	129	1 250 875	247 980	59 416	6 237
	Firms with 1 establishment	34	34	299 361	53 490	12 981	2 153
	Firms with 2 establishments	3	6	D	D	D	b
	Firms with 3 or 4 establishments	3	9	D	D	D	f
	Firms with 5 to 9 establishments	3	18	D	D	D	h
	Firms with 10 establishments or more	3	62	D	D	D	f
61171	Educational support services						
	All firms	700	783	1 961 588	421 420	100 907	12 947
	Single unit firms	654	654	710 713	173 440	41 491	6 710
	Multiunit firms	46	129	1 250 875	247 980	59 416	6 237
	Firms with 1 establishment	34	34	299 361	53 490	12 981	2 153
	Firms with 2 establishments	3	6	D	D	D	b
	Firms with 3 or 4 establishments	3	9	D	D	D	f
	Firms with 5 to 9 establishments	3	18	D	D	D	h
	Firms with 10 establishments or more	3	62	D	D	D	f
611710	Educational support services						
	All firms	700	783	1 961 588	421 420	100 907	12 947
	Single unit firms	654	654	710 713	173 440	41 491	6 710
	Multiunit firms	46	129	1 250 875	247 980	59 416	6 237
	Firms with 1 establishment	34	34	299 361	53 490	12 981	2 153
	Firms with 2 establishments	3	6	D	D	D	b
	Firms with 3 or 4 establishments	3	9	D	D	D	f
	Firms with 5 to 9 establishments	3	18	D	D	D	h
	Firms with 10 establishments or more	3	62	D	D	D	f

Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES						
	All firms	31 183	'33 783	'14 933 318	'4 903 048	'1 101 396	'248 685
	Firms operated for the entire year	23 107	25 687	13 989 593	4 644 312	1 058 081	233 439
	Firms with receipts less than \$100,000	7 600	7 608	424 211	130 850	31 461	20 432
	Firms with receipts of \$100,000 to \$249,999	7 203	7 244	1 159 609	366 832	84 576	34 362
	Firms with receipts of \$250,000 to \$499,999	3 879	3 994	1 350 240	458 766	103 070	32 771
	Firms with receipts of \$500,000 to \$999,999	2 245	2 490	1 555 748	543 228	121 309	29 926
	Firms with receipts of \$1,000,000 to \$2,499,999	1 357	1 828	2 044 652	754 397	166 817	32 701
	Firms with receipts of \$2,500,000 to \$4,999,999	434	768	1 472 219	510 033	113 447	17 865
	Firms with receipts of \$5,000,000 to \$9,999,999	236	687	1 582 863	587 783	132 885	19 849
	Firms with receipts of \$10,000,000 to \$24,999,999	107	418	1 566 435	560 366	129 367	17 084
	Firms with receipts of \$25,000,000 to \$49,999,999	29	147	970 085	254 987	62 953	7 522
	Firms with receipts of \$50,000,000 to \$99,999,999	10	126	D	D	D	i
	Firms with receipts of \$100,000,000 or more	7	377	D	D	D	j
	Firms not operated for the entire year	8 076	8 096	943 725	258 736	43 315	15 246
611	Educational services						
	All firms	31 183	'33 783	'14 933 318	'4 903 048	'1 101 396	'248 685
	Firms operated for the entire year	23 107	25 687	13 989 593	4 644 312	1 058 081	233 439
	Firms with receipts less than \$100,000	7 600	7 608	424 211	130 850	31 461	20 432
	Firms with receipts of \$100,000 to \$249,999	7 203	7 244	1 159 609	366 832	84 576	34 362
	Firms with receipts of \$250,000 to \$499,999	3 879	3 994	1 350 240	458 766	103 070	32 771
	Firms with receipts of \$500,000 to \$999,999	2 245	2 490	1 555 748	543 228	121 309	29 926
	Firms with receipts of \$1,000,000 to \$2,499,999	1 357	1 828	2 044 652	754 397	166 817	32 701
	Firms with receipts of \$2,500,000 to \$4,999,999	434	768	1 472 219	510 033	113 447	17 865
	Firms with receipts of \$5,000,000 to \$9,999,999	236	687	1 582 863	587 783	132 885	19 849
	Firms with receipts of \$10,000,000 to \$24,999,999	107	418	1 566 435	560 366	129 367	17 084
	Firms with receipts of \$25,000,000 to \$49,999,999	29	147	970 085	254 987	62 953	7 522
	Firms with receipts of \$50,000,000 to \$99,999,999	10	126	D	D	D	i
	Firms with receipts of \$100,000,000 or more	7	377	D	D	D	j
	Firms not operated for the entire year	8 076	8 096	943 725	258 736	43 315	15 246
6114	Business schools, & computer & management training						
	All firms	5 531	6 056	4 902 474	1 688 736	380 073	53 861
	Firms operated for the entire year	4 148	4 671	4 683 484	1 618 767	367 017	51 534
	Firms with receipts less than \$100,000	953	953	54 425	21 091	4 963	1 997
	Firms with receipts of \$100,000 to \$249,999	1 065	1 067	174 078	63 745	14 190	3 202
	Firms with receipts of \$250,000 to \$499,999	739	743	259 788	91 405	19 779	3 752
	Firms with receipts of \$500,000 to \$999,999	584	604	411 605	144 393	32 475	4 830
	Firms with receipts of \$1,000,000 to \$2,499,999	464	523	719 185	276 564	60 273	8 777
	Firms with receipts of \$2,500,000 to \$4,999,999	178	270	610 676	225 756	50 321	6 355
	Firms with receipts of \$5,000,000 to \$9,999,999	94	172	628 100	246 192	54 082	7 453
	Firms with receipts of \$10,000,000 to \$24,999,999	49	167	729 738	270 162	61 193	7 356
	Firms with receipts of \$25,000,000 to \$49,999,999	15	107	D	D	D	h
	Firms with receipts of \$50,000,000 to \$99,999,999	6	64	D	D	D	h
	Firms with receipts of \$100,000,000 or more	1	1	D	D	D	c
	Firms not operated for the entire year	1 383	1 385	218 990	69 969	13 056	2 327
61141	Business & secretarial schools						
	All firms	478	581	554 044	213 300	49 581	10 901
	Firms operated for the entire year	387	489	537 619	206 693	47 954	10 535
	Firms with receipts less than \$100,000	63	63	3 359	1 204	286	132
	Firms with receipts of \$100,000 to \$249,999	72	72	12 222	4 774	1 150	363
	Firms with receipts of \$250,000 to \$499,999	54	55	18 403	7 143	1 805	472
	Firms with receipts of \$500,000 to \$999,999	64	64	44 456	19 952	4 572	1 082
	Firms with receipts of \$1,000,000 to \$2,499,999	84	112	134 953	56 672	12 645	2 629
	Firms with receipts of \$2,500,000 to \$4,999,999	27	51	86 960	36 081	8 657	1 851
	Firms with receipts of \$5,000,000 to \$9,999,999	19	48	135 266	51 586	12 467	2 434
	Firms with receipts of \$10,000,000 to \$24,999,999	2	8	D	D	D	e
	Firms with receipts of \$25,000,000 to \$49,999,999	2	16	D	D	D	g
	Firms with receipts of \$50,000,000 to \$99,999,999	-	-	-	-	-	-
	Firms with receipts of \$100,000,000 or more	-	-	-	-	-	-
	Firms not operated for the entire year	91	92	16 425	6 607	1 627	366
611410	Business & secretarial schools						
	All firms	478	581	554 044	213 300	49 581	10 901
	Firms operated for the entire year	387	489	537 619	206 693	47 954	10 535
	Firms with receipts less than \$100,000	63	63	3 359	1 204	286	132
	Firms with receipts of \$100,000 to \$249,999	72	72	12 222	4 774	1 150	363
	Firms with receipts of \$250,000 to \$499,999	54	55	18 403	7 143	1 805	472
	Firms with receipts of \$500,000 to \$999,999	64	64	44 456	19 952	4 572	1 082
	Firms with receipts of \$1,000,000 to \$2,499,999	84	112	134 953	56 672	12 645	2 629
	Firms with receipts of \$2,500,000 to \$4,999,999	27	51	86 960	36 081	8 657	1 851
	Firms with receipts of \$5,000,000 to \$9,999,999	19	48	135 266	51 586	12 467	2 434
	Firms with receipts of \$10,000,000 to \$24,999,999	2	8	D	D	D	e
	Firms with receipts of \$25,000,000 to \$49,999,999	2	16	D	D	D	g
	Firms with receipts of \$50,000,000 to \$99,999,999	-	-	-	-	-	-
	Firms with receipts of \$100,000,000 or more	-	-	-	-	-	-
	Firms not operated for the entire year	91	92	16 425	6 607	1 627	366
61142	Computer training						
	All firms	2 486	2 785	2 512 179	970 278	222 100	28 848
	Firms operated for the entire year	1 907	2 206	2 402 496	933 263	215 344	27 780
	Firms with receipts less than \$100,000	475	475	26 845	10 724	2 527	1 042
	Firms with receipts of \$100,000 to \$249,999	464	464	74 614	29 307	6 726	1 600
	Firms with receipts of \$250,000 to \$499,999	314	314	109 434	41 680	8 821	1 679
	Firms with receipts of \$500,000 to \$999,999	240	250	171 448	63 779	14 622	2 014
	Firms with receipts of \$1,000,000 to \$2,499,999	235	262	364 242	144 148	30 986	4 175
	Firms with receipts of \$2,500,000 to \$4,999,999	85	131	301 566	115 634	25 681	3 139
	Firms with receipts of \$5,000,000 to \$9,999,999	51	98	320 924	139 284	30 644	3 452
	Firms with receipts of \$10,000,000 to \$24,999,999	30	110	436 822	180 428	42 148	5 523
	Firms with receipts of \$25,000,000 to \$49,999,999	9	40	308 794	99 838	25 487	2 183

Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997—Con.

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.						
611	Educational services—Con.						
61142	Computer training—Con.						
	Firms operated for the entire year—Con.						
	Firms with receipts of \$50,000,000 to \$99,999,999	4	62	287 807	108 441	27 702	2 973
	Firms with receipts of \$100,000,000 or more	—	—	—	—	—	—
	Firms not operated for the entire year	579	579	109 683	37 015	6 756	1 068
611420	Computer training						
	All firms	2 486	2 785	2 512 179	970 278	222 100	28 848
	Firms operated for the entire year	1 907	2 206	2 402 496	933 263	215 344	27 780
	Firms with receipts less than \$100,000	475	475	26 845	10 724	2 527	1 042
	Firms with receipts of \$100,000 to \$249,999	464	464	74 614	29 307	6 726	1 600
	Firms with receipts of \$250,000 to \$499,999	314	314	109 434	41 680	8 821	1 679
	Firms with receipts of \$500,000 to \$999,999	240	250	171 448	63 779	14 622	2 014
	Firms with receipts of \$1,000,000 to \$2,499,999	235	262	364 242	144 148	30 986	4 175
	Firms with receipts of \$2,500,000 to \$4,999,999	85	131	301 566	115 634	25 681	3 139
	Firms with receipts of \$5,000,000 to \$9,999,999	51	98	320 924	139 284	30 644	3 452
	Firms with receipts of \$10,000,000 to \$24,999,999	30	110	436 822	180 428	42 148	5 523
	Firms with receipts of \$25,000,000 to \$49,999,999	9	40	308 794	99 838	25 487	2 183
	Firms with receipts of \$50,000,000 to \$99,999,999	4	62	287 807	108 441	27 702	2 973
	Firms with receipts of \$100,000,000 or more	—	—	—	—	—	—
	Firms not operated for the entire year	579	579	109 683	37 015	6 756	1 068
61143	Professional & management development training						
	All firms	2 576	2 690	1 836 251	505 158	108 392	14 112
	Firms operated for the entire year	1 862	1 975	1 743 158	478 750	103 671	13 206
	Firms with receipts less than \$100,000	415	415	24 221	9 163	2 150	823
	Firms with receipts of \$100,000 to \$249,999	531	533	87 527	29 775	6 341	1 248
	Firms with receipts of \$250,000 to \$499,999	370	372	131 666	42 471	9 126	1 592
	Firms with receipts of \$500,000 to \$999,999	281	292	196 488	60 993	13 358	1 756
	Firms with receipts of \$1,000,000 to \$2,499,999	149	159	227 695	78 605	17 223	2 041
	Firms with receipts of \$2,500,000 to \$4,999,999	66	78	220 130	74 566	16 022	1 337
	Firms with receipts of \$5,000,000 to \$9,999,999	27	29	189 380	61 542	12 582	1 758
	Firms with receipts of \$10,000,000 to \$24,999,999	16	45	D	D	D	g
	Firms with receipts of \$25,000,000 to \$49,999,999	4	49	D	D	D	g
	Firms with receipts of \$50,000,000 to \$99,999,999	2	2	D	D	D	c
	Firms with receipts of \$100,000,000 or more	1	1	D	D	D	c
	Firms not operated for the entire year	714	715	93 093	26 408	4 721	906
611430	Professional & management development training						
	All firms	2 576	2 690	1 836 251	505 158	108 392	14 112
	Firms operated for the entire year	1 862	1 975	1 743 158	478 750	103 671	13 206
	Firms with receipts less than \$100,000	415	415	24 221	9 163	2 150	823
	Firms with receipts of \$100,000 to \$249,999	531	533	87 527	29 775	6 341	1 248
	Firms with receipts of \$250,000 to \$499,999	370	372	131 666	42 471	9 126	1 592
	Firms with receipts of \$500,000 to \$999,999	281	292	196 488	60 993	13 358	1 756
	Firms with receipts of \$1,000,000 to \$2,499,999	149	159	227 695	78 605	17 223	2 041
	Firms with receipts of \$2,500,000 to \$4,999,999	66	78	220 130	74 566	16 022	1 337
	Firms with receipts of \$5,000,000 to \$9,999,999	27	29	189 380	61 542	12 582	1 758
	Firms with receipts of \$10,000,000 to \$24,999,999	16	45	D	D	D	g
	Firms with receipts of \$25,000,000 to \$49,999,999	4	49	D	D	D	g
	Firms with receipts of \$50,000,000 to \$99,999,999	2	2	D	D	D	c
	Firms with receipts of \$100,000,000 or more	1	1	D	D	D	c
	Firms not operated for the entire year	714	715	93 093	26 408	4 721	906
6115	Technical & trade schools						
	All firms	4 688	5 465	3 465 093	1 161 025	275 860	54 310
	Firms operated for the entire year	3 738	4 505	3 334 512	1 124 027	269 200	52 655
	Firms with receipts less than \$100,000	824	826	46 784	15 892	3 855	1 855
	Firms with receipts of \$100,000 to \$249,999	1 119	1 128	185 364	61 734	14 507	4 553
	Firms with receipts of \$250,000 to \$499,999	775	811	273 528	89 615	20 746	5 717
	Firms with receipts of \$500,000 to \$999,999	487	561	338 782	116 401	26 639	6 175
	Firms with receipts of \$1,000,000 to \$2,499,999	323	492	494 112	181 500	42 087	8 452
	Firms with receipts of \$2,500,000 to \$4,999,999	117	252	395 030	135 610	32 035	5 295
	Firms with receipts of \$5,000,000 to \$9,999,999	56	196	382 976	138 878	33 804	5 211
	Firms with receipts of \$10,000,000 to \$24,999,999	29	92	421 715	150 290	36 334	4 625
	Firms with receipts of \$25,000,000 to \$49,999,999	5	39	D	D	D	g
	Firms with receipts of \$50,000,000 to \$99,999,999	1	20	D	D	D	e
	Firms with receipts of \$100,000,000 or more	2	88	D	D	D	i
	Firms not operated for the entire year	950	960	130 581	36 998	6 660	1 655
61151	Technical & trade schools						
	All firms	4 688	5 465	3 465 093	1 161 025	275 860	54 310
	Firms operated for the entire year	3 738	4 505	3 334 512	1 124 027	269 200	52 655
	Firms with receipts less than \$100,000	824	826	46 784	15 892	3 855	1 855
	Firms with receipts of \$100,000 to \$249,999	1 119	1 128	185 364	61 734	14 507	4 553
	Firms with receipts of \$250,000 to \$499,999	775	811	273 528	89 615	20 746	5 717
	Firms with receipts of \$500,000 to \$999,999	487	561	338 782	116 401	26 639	6 175
	Firms with receipts of \$1,000,000 to \$2,499,999	323	492	494 112	181 500	42 087	8 452
	Firms with receipts of \$2,500,000 to \$4,999,999	117	252	395 030	135 610	32 035	5 295
	Firms with receipts of \$5,000,000 to \$9,999,999	56	196	382 976	138 878	33 804	5 211
	Firms with receipts of \$10,000,000 to \$24,999,999	29	92	421 715	150 290	36 334	4 625
	Firms with receipts of \$25,000,000 to \$49,999,999	5	39	D	D	D	g
	Firms with receipts of \$50,000,000 to \$99,999,999	1	20	D	D	D	e
	Firms with receipts of \$100,000,000 or more	2	88	D	D	D	i
	Firms not operated for the entire year	950	960	130 581	36 998	6 660	1 655

Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997—Con.

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.						
611	Educational services—Con.						
611511	Cosmetology & barber schools						
	All firms	1 494	1 805	453 884	159 907	38 865	10 289
	Firms operated for the entire year	1 249	1 552	435 227	153 915	37 452	9 840
	Firms with receipts less than \$100,000	298	298	18 519	6 191	1 562	659
	Firms with receipts of \$100,000 to \$249,999	458	464	75 777	27 012	6 568	2 116
	Firms with receipts of \$250,000 to \$499,999	293	314	103 771	36 673	8 812	2 362
	Firms with receipts of \$500,000 to \$999,999	134	187	90 539	32 957	8 198	1 867
	Firms with receipts of \$1,000,000 to \$2,499,999	50	158	72 045	26 366	6 257	1 541
	Firms with receipts of \$2,500,000 to \$4,999,999	9	41	D	D	D	e
	Firms with receipts of \$5,000,000 to \$9,999,999	7	90	D	D	D	f
	Firms with receipts of \$10,000,000 to \$24,999,999	—	—	—	—	—	—
	Firms with receipts of \$25,000,000 to \$49,999,999	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more	—	—	—	—	—	—
	Firms not operated for the entire year	245	253	18 657	5 992	1 413	449
611512	Flight training						
	All firms	759	849	921 328	260 672	62 653	12 260
	Firms operated for the entire year	583	673	887 939	250 493	62 121	12 026
	Firms with receipts less than \$100,000	105	107	5 111	1 607	374	209
	Firms with receipts of \$100,000 to \$249,999	146	147	23 882	6 030	1 335	512
	Firms with receipts of \$250,000 to \$499,999	127	130	44 675	9 891	2 192	794
	Firms with receipts of \$500,000 to \$999,999	96	99	67 767	17 513	3 780	1 181
	Firms with receipts of \$1,000,000 to \$2,499,999	69	76	100 377	25 996	5 894	1 397
	Firms with receipts of \$2,500,000 to \$4,999,999	23	29	74 447	18 537	4 247	785
	Firms with receipts of \$5,000,000 to \$9,999,999	8	10	D	D	D	f
	Firms with receipts of \$10,000,000 to \$24,999,999	5	5	D	D	D	f
	Firms with receipts of \$25,000,000 to \$49,999,999	2	5	D	D	D	f
	Firms with receipts of \$50,000,000 to \$99,999,999	1	20	D	D	D	e
	Firms with receipts of \$100,000,000 or more	1	45	D	D	D	h
	Firms not operated for the entire year	176	176	33 389	10 179	532	234
611513	Apprenticeship training						
	All firms	243	253	91 718	30 612	7 165	1 303
	Firms operated for the entire year	163	173	82 520	27 548	6 419	1 146
	Firms with receipts less than \$100,000	54	54	2 728	895	226	131
	Firms with receipts of \$100,000 to \$249,999	40	40	6 127	2 536	591	143
	Firms with receipts of \$250,000 to \$499,999	37	42	12 992	4 224	994	234
	Firms with receipts of \$500,000 to \$999,999	22	23	D	D	D	e
	Firms with receipts of \$1,000,000 to \$2,499,999	8	11	D	D	D	c
	Firms with receipts of \$2,500,000 to \$4,999,999	—	—	—	—	—	—
	Firms with receipts of \$5,000,000 to \$9,999,999	—	—	—	—	—	—
	Firms with receipts of \$10,000,000 to \$24,999,999	2	3	D	D	D	c
	Firms with receipts of \$25,000,000 to \$49,999,999	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more	—	—	—	—	—	—
	Firms not operated for the entire year	80	80	9 198	3 064	746	157
611519	Other trade & technical schools						
	All firms	2 201	2 558	1 998 163	709 834	167 177	30 458
	Firms operated for the entire year	1 751	2 106	1 928 342	691 805	163 117	29 629
	Firms with receipts less than \$100,000	367	367	20 426	7 199	1 693	856
	Firms with receipts of \$100,000 to \$249,999	476	478	79 720	26 242	6 024	1 787
	Firms with receipts of \$250,000 to \$499,999	320	330	112 824	39 213	8 863	2 342
	Firms with receipts of \$500,000 to \$999,999	238	253	167 330	61 486	13 608	2 863
	Firms with receipts of \$1,000,000 to \$2,499,999	196	249	309 594	125 265	29 120	5 314
	Firms with receipts of \$2,500,000 to \$4,999,999	86	186	294 799	109 286	25 879	4 089
	Firms with receipts of \$5,000,000 to \$9,999,999	41	84	288 240	103 802	24 233	3 626
	Firms with receipts of \$10,000,000 to \$24,999,999	22	82	D	D	D	h
	Firms with receipts of \$25,000,000 to \$49,999,999	3	34	D	D	D	g
	Firms with receipts of \$50,000,000 to \$99,999,999	1	28	D	D	D	f
	Firms with receipts of \$100,000,000 or more	1	15	D	D	D	h
	Firms not operated for the entire year	450	452	69 821	18 029	4 060	829
6116	Other schools & instruction						
	All firms	18 189	19 294	5 197 024	1 596 148	348 822	123 860
	Firms operated for the entire year	13 308	14 405	4 699 076	1 472 578	328 867	113 347
	Firms with receipts less than \$100,000	5 203	5 208	289 716	81 321	19 789	15 382
	Firms with receipts of \$100,000 to \$249,999	4 475	4 503	711 307	209 424	48 874	25 092
	Firms with receipts of \$250,000 to \$499,999	2 042	2 121	705 554	237 273	53 755	21 792
	Firms with receipts of \$500,000 to \$999,999	954	1 094	650 565	229 957	51 239	17 198
	Firms with receipts of \$1,000,000 to \$2,499,999	436	659	630 225	223 907	49 155	13 261
	Firms with receipts of \$2,500,000 to \$4,999,999	105	194	351 247	110 155	23 980	5 015
	Firms with receipts of \$5,000,000 to \$9,999,999	57	238	368 104	131 496	28 075	5 292
	Firms with receipts of \$10,000,000 to \$24,999,999	24	102	341 655	102 533	24 750	3 059
	Firms with receipts of \$25,000,000 to \$49,999,999	9	64	D	D	D	g
	Firms with receipts of \$50,000,000 to \$99,999,999	1	1	D	D	D	f
	Firms with receipts of \$100,000,000 or more	2	221	D	D	D	h
	Firms not operated for the entire year	4 881	4 889	497 948	123 570	19 955	10 513

Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997—Con.

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.						
611	Educational services—Con.						
61161	Fine arts schools						
	All firms	6 116	6 245	954 051	278 143	67 005	31 651
	Firms operated for the entire year	4 719	4 845	851 868	255 366	62 350	28 760
	Firms with receipts less than \$100,000	2 158	2 161	123 002	29 432	7 934	6 945
	Firms with receipts of \$100,000 to \$249,999	1 782	1 801	279 116	73 676	18 444	10 249
	Firms with receipts of \$250,000 to \$499,999	530	572	178 835	55 986	13 651	5 336
	Firms with receipts of \$500,000 to \$999,999	177	205	112 899	39 349	9 065	2 905
	Firms with receipts of \$1,000,000 to \$2,499,999	53	65	77 643	29 176	7 003	2 161
	Firms with receipts of \$2,500,000 to \$4,999,999	14	18	D	D	D	f
	Firms with receipts of \$5,000,000 to \$9,999,999	5	23	D	D	D	e
	Firms with receipts of \$10,000,000 to \$24,999,999	—	—	—	—	—	—
	Firms with receipts of \$25,000,000 to \$49,999,999	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more	—	—	—	—	—	—
	Firms not operated for the entire year	1 397	1 400	102 183	22 777	4 655	2 891
611610	Fine arts schools						
	All firms	6 116	6 245	954 051	278 143	67 005	31 651
	Firms operated for the entire year	4 719	4 845	851 868	255 366	62 350	28 760
	Firms with receipts less than \$100,000	2 158	2 161	123 002	29 432	7 934	6 945
	Firms with receipts of \$100,000 to \$249,999	1 782	1 801	279 116	73 676	18 444	10 249
	Firms with receipts of \$250,000 to \$499,999	530	572	178 835	55 986	13 651	5 336
	Firms with receipts of \$500,000 to \$999,999	177	205	112 899	39 349	9 065	2 905
	Firms with receipts of \$1,000,000 to \$2,499,999	53	65	77 643	29 176	7 003	2 161
	Firms with receipts of \$2,500,000 to \$4,999,999	14	18	D	D	D	f
	Firms with receipts of \$5,000,000 to \$9,999,999	5	23	D	D	D	e
	Firms with receipts of \$10,000,000 to \$24,999,999	—	—	—	—	—	—
	Firms with receipts of \$25,000,000 to \$49,999,999	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more	—	—	—	—	—	—
	Firms not operated for the entire year	1 397	1 400	102 183	22 777	4 655	2 891
6116101	Dance schools (including children's & professionals')						
	All firms	4 999	5 097	716 424	199 984	49 429	25 960
	Firms operated for the entire year	3 931	4 026	637 487	183 002	45 514	23 415
	Firms with receipts less than \$100,000	1 791	1 794	104 912	24 452	6 659	6 029
	Firms with receipts of \$100,000 to \$249,999	1 548	1 567	242 479	62 261	15 805	8 972
	Firms with receipts of \$250,000 to \$499,999	426	467	143 264	44 788	11 035	4 521
	Firms with receipts of \$500,000 to \$999,999	130	153	81 667	28 093	6 599	2 131
	Firms with receipts of \$1,000,000 to \$2,499,999	30	37	D	D	D	g
	Firms with receipts of \$2,500,000 to \$4,999,999	5	7	D	D	D	c
	Firms with receipts of \$5,000,000 to \$9,999,999	1	1	D	D	D	b
	Firms with receipts of \$10,000,000 to \$24,999,999	—	—	—	—	—	—
	Firms with receipts of \$25,000,000 to \$49,999,999	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more	—	—	—	—	—	—
	Firms not operated for the entire year	1 068	1 071	78 937	16 982	3 915	2 545
6116102	Art, drama, & music schools						
	All firms	1 117	1 148	237 627	78 159	17 576	5 691
	Firms operated for the entire year	788	819	214 381	72 364	16 836	5 345
	Firms with receipts less than \$100,000	367	367	18 090	4 980	1 275	916
	Firms with receipts of \$100,000 to \$249,999	234	234	36 637	11 415	2 639	1 277
	Firms with receipts of \$250,000 to \$499,999	104	105	35 571	11 198	2 616	815
	Firms with receipts of \$500,000 to \$999,999	47	52	31 232	11 256	2 466	774
	Firms with receipts of \$1,000,000 to \$2,499,999	23	28	D	D	D	f
	Firms with receipts of \$2,500,000 to \$4,999,999	9	11	D	D	D	f
	Firms with receipts of \$5,000,000 to \$9,999,999	4	22	28 008	10 099	2 226	243
	Firms with receipts of \$10,000,000 to \$24,999,999	—	—	—	—	—	—
	Firms with receipts of \$25,000,000 to \$49,999,999	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more	—	—	—	—	—	—
	Firms not operated for the entire year	329	329	23 246	5 795	740	346
61162	Sports & recreation instruction						
	All firms	5 556	5 674	1 270 117	374 129	77 535	33 157
	Firms operated for the entire year	3 766	3 882	1 036 142	313 420	69 168	28 467
	Firms with receipts less than \$100,000	1 302	1 304	73 657	20 791	4 913	3 382
	Firms with receipts of \$100,000 to \$249,999	1 346	1 351	216 891	61 100	14 091	6 852
	Firms with receipts of \$250,000 to \$499,999	692	702	239 242	74 757	16 874	7 289
	Firms with receipts of \$500,000 to \$999,999	289	317	197 388	65 475	14 061	6 044
	Firms with receipts of \$1,000,000 to \$2,499,999	107	144	151 911	45 687	9 435	3 427
	Firms with receipts of \$2,500,000 to \$4,999,999	19	38	62 465	15 055	3 078	590
	Firms with receipts of \$5,000,000 to \$9,999,999	7	8	39 113	12 707	2 168	365
	Firms with receipts of \$10,000,000 to \$24,999,999	4	18	55 475	17 848	4 548	518
	Firms with receipts of \$25,000,000 to \$49,999,999	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more	—	—	—	—	—	—
	Firms not operated for the entire year	1 790	1 792	233 975	60 709	8 367	4 690

Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997—Con.

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.						
611	Educational services—Con.						
611620	Sports & recreation instruction						
	All firms	5 556	5 674	1 270 117	374 129	77 535	33 157
	Firms operated for the entire year	3 766	3 882	1 036 142	313 420	69 168	28 467
	Firms with receipts less than \$100,000	1 302	1 304	73 657	20 791	4 913	3 382
	Firms with receipts of \$100,000 to \$249,999	1 346	1 351	216 891	61 100	14 091	6 852
	Firms with receipts of \$250,000 to \$499,999	692	702	239 242	74 757	16 874	7 289
	Firms with receipts of \$500,000 to \$999,999	289	317	197 388	65 475	14 061	6 044
	Firms with receipts of \$1,000,000 to \$2,499,999	107	144	151 911	45 687	9 435	3 427
	Firms with receipts of \$2,500,000 to \$4,999,999	19	38	62 465	15 055	3 078	590
	Firms with receipts of \$5,000,000 to \$9,999,999	7	8	39 113	12 707	2 168	365
	Firms with receipts of \$10,000,000 to \$24,999,999	4	18	55 475	17 848	4 548	518
	Firms with receipts of \$25,000,000 to \$49,999,999	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more	—	—	—	—	—	—
	Firms not operated for the entire year	1 790	1 792	233 975	60 709	8 367	4 690
61163	Language schools						
	All firms	470	610	413 224	120 641	27 030	8 490
	Firms operated for the entire year	343	483	401 096	117 311	26 460	8 143
	Firms with receipts less than \$100,000	97	97	4 858	1 805	426	354
	Firms with receipts of \$100,000 to \$249,999	78	78	12 775	4 463	959	563
	Firms with receipts of \$250,000 to \$499,999	64	64	23 143	8 411	1 827	721
	Firms with receipts of \$500,000 to \$999,999	48	51	33 054	13 178	3 204	993
	Firms with receipts of \$1,000,000 to \$2,499,999	36	51	57 260	23 443	4 781	1 216
	Firms with receipts of \$2,500,000 to \$4,999,999	11	26	D	D	D	f
	Firms with receipts of \$5,000,000 to \$9,999,999	4	17	D	D	D	e
	Firms with receipts of \$10,000,000 to \$24,999,999	3	20	D	D	D	f
	Firms with receipts of \$25,000,000 to \$49,999,999	1	4	D	D	D	e
	Firms with receipts of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more	1	75	D	D	D	g
	Firms not operated for the entire year	127	127	12 128	3 330	570	347
611630	Language schools						
	All firms	470	610	413 224	120 641	27 030	8 490
	Firms operated for the entire year	343	483	401 096	117 311	26 460	8 143
	Firms with receipts less than \$100,000	97	97	4 858	1 805	426	354
	Firms with receipts of \$100,000 to \$249,999	78	78	12 775	4 463	959	563
	Firms with receipts of \$250,000 to \$499,999	64	64	23 143	8 411	1 827	721
	Firms with receipts of \$500,000 to \$999,999	48	51	33 054	13 178	3 204	993
	Firms with receipts of \$1,000,000 to \$2,499,999	36	51	57 260	23 443	4 781	1 216
	Firms with receipts of \$2,500,000 to \$4,999,999	11	26	D	D	D	f
	Firms with receipts of \$5,000,000 to \$9,999,999	4	17	D	D	D	e
	Firms with receipts of \$10,000,000 to \$24,999,999	3	20	D	D	D	f
	Firms with receipts of \$25,000,000 to \$49,999,999	1	4	D	D	D	e
	Firms with receipts of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more	1	75	D	D	D	g
	Firms not operated for the entire year	127	127	12 128	3 330	570	347
61169	All other schools & instruction						
	All firms	6 059	6 765	2 559 632	823 235	177 252	50 562
	Firms operated for the entire year	4 492	5 195	2 409 970	786 481	170 889	47 977
	Firms with receipts less than \$100,000	1 648	1 648	88 318	29 332	6 524	4 713
	Firms with receipts of \$100,000 to \$249,999	1 270	1 274	202 686	70 279	15 398	7 443
	Firms with receipts of \$250,000 to \$499,999	761	787	266 416	98 939	21 588	8 487
	Firms with receipts of \$500,000 to \$999,999	442	520	307 962	112 166	24 946	7 224
	Firms with receipts of \$1,000,000 to \$2,499,999	240	396	343 924	125 917	28 053	6 465
	Firms with receipts of \$2,500,000 to \$4,999,999	63	116	211 050	66 744	15 077	3 026
	Firms with receipts of \$5,000,000 to \$9,999,999	41	189	274 548	98 580	21 018	4 183
	Firms with receipts of \$10,000,000 to \$24,999,999	18	74	D	D	D	g
	Firms with receipts of \$25,000,000 to \$49,999,999	7	48	D	D	D	g
	Firms with receipts of \$50,000,000 to \$99,999,999	1	1	D	D	D	f
	Firms with receipts of \$100,000,000 or more	1	142	D	D	D	g
	Firms not operated for the entire year	1 567	1 570	149 662	36 754	6 363	2 585
611691	Exam preparation & tutoring						
	All firms	1 807	2 223	729 808	258 380	53 553	20 051
	Firms operated for the entire year	1 396	1 809	693 787	249 136	52 066	19 276
	Firms with receipts less than \$100,000	496	496	25 003	7 928	1 810	1 743
	Firms with receipts of \$100,000 to \$249,999	395	397	63 575	21 878	4 970	3 063
	Firms with receipts of \$250,000 to \$499,999	296	307	103 690	38 767	8 468	4 287
	Firms with receipts of \$500,000 to \$999,999	135	188	93 416	34 924	7 882	3 051
	Firms with receipts of \$1,000,000 to \$2,499,999	46	93	65 495	25 003	5 512	1 846
	Firms with receipts of \$2,500,000 to \$4,999,999	10	14	33 637	13 541	2 812	527
	Firms with receipts of \$5,000,000 to \$9,999,999	13	137	D	D	D	g
	Firms with receipts of \$10,000,000 to \$24,999,999	2	17	D	D	D	e
	Firms with receipts of \$25,000,000 to \$49,999,999	2	18	D	D	D	f
	Firms with receipts of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more	1	142	D	D	D	g
	Firms not operated for the entire year	411	414	36 021	9 244	1 487	775

Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997—Con.

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.						
611	Educational services—Con.						
611692	Automobile driving schools						
	All firms	1 553	1 663	331 427	118 223	24 767	9 334
	Firms operated for the entire year	1 193	1 303	301 152	110 366	22 955	8 787
	Firms with receipts less than \$100,000	555	555	32 378	10 707	2 205	1 477
	Firms with receipts of \$100,000 to \$249,999	381	383	59 512	21 846	4 412	2 185
	Firms with receipts of \$250,000 to \$499,999	159	170	53 873	20 682	4 302	1 823
	Firms with receipts of \$500,000 to \$999,999	56	68	38 063	14 998	3 212	1 085
	Firms with receipts of \$1,000,000 to \$2,499,999	30	92	46 352	16 892	3 467	992
	Firms with receipts of \$2,500,000 to \$4,999,999	8	29	25 600	11 232	2 253	672
	Firms with receipts of \$5,000,000 to \$9,999,999	2	2	D	D	D	e
	Firms with receipts of \$10,000,000 to \$24,999,999	2	4	D	D	D	e
	Firms with receipts of \$25,000,000 to \$49,999,999	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more	—	—	—	—	—	—
	Firms not operated for the entire year	360	360	30 275	7 857	1 812	547
611699	All other miscellaneous schools & instruction						
	All firms	2 707	2 879	1 498 397	446 632	98 932	21 177
	Firms operated for the entire year	1 910	2 082	1 412 450	426 425	95 536	19 869
	Firms with receipts less than \$100,000	598	598	31 003	10 738	2 520	1 508
	Firms with receipts of \$100,000 to \$249,999	494	494	79 599	26 555	6 016	2 195
	Firms with receipts of \$250,000 to \$499,999	308	312	109 633	39 906	8 902	2 417
	Firms with receipts of \$500,000 to \$999,999	254	274	178 227	62 847	13 990	3 134
	Firms with receipts of \$1,000,000 to \$2,499,999	164	200	233 649	84 769	19 290	3 637
	Firms with receipts of \$2,500,000 to \$4,999,999	46	74	155 275	43 080	10 297	1 900
	Firms with receipts of \$5,000,000 to \$9,999,999	27	60	175 359	61 879	14 008	2 440
	Firms with receipts of \$10,000,000 to \$24,999,999	13	40	D	D	D	g
	Firms with receipts of \$25,000,000 to \$49,999,999	5	29	D	D	D	f
	Firms with receipts of \$50,000,000 to \$99,999,999	1	1	D	D	D	f
	Firms with receipts of \$100,000,000 or more	—	—	—	—	—	—
	Firms not operated for the entire year	797	797	85 947	20 207	3 396	1 308
6117	Educational support services						
	All firms	2 836	2 968	1 368 727	457 139	96 641	16 654
	Firms operated for the entire year	1 971	2 103	1 271 188	428 400	92 738	15 865
	Firms with receipts less than \$100,000	621	622	33 332	12 575	2 861	1 199
	Firms with receipts of \$100,000 to \$249,999	552	554	90 122	32 503	7 196	1 546
	Firms with receipts of \$250,000 to \$499,999	332	335	114 816	41 513	9 086	1 585
	Firms with receipts of \$500,000 to \$999,999	232	240	163 536	55 775	11 809	1 834
	Firms with receipts of \$1,000,000 to \$2,499,999	149	176	226 208	82 906	17 876	2 599
	Firms with receipts of \$2,500,000 to \$4,999,999	42	53	144 228	53 629	10 561	1 962
	Firms with receipts of \$5,000,000 to \$9,999,999	30	68	208 346	72 903	17 197	1 557
	Firms with receipts of \$10,000,000 to \$24,999,999	11	52	D	D	D	h
	Firms with receipts of \$25,000,000 to \$49,999,999	1	1	D	D	D	b
	Firms with receipts of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more	1	2	D	D	D	c
	Firms not operated for the entire year	865	865	97 539	28 739	3 903	789
61171	Educational support services						
	All firms	2 836	2 968	1 368 727	457 139	96 641	16 654
	Firms operated for the entire year	1 971	2 103	1 271 188	428 400	92 738	15 865
	Firms with receipts less than \$100,000	621	622	33 332	12 575	2 861	1 199
	Firms with receipts of \$100,000 to \$249,999	552	554	90 122	32 503	7 196	1 546
	Firms with receipts of \$250,000 to \$499,999	332	335	114 816	41 513	9 086	1 585
	Firms with receipts of \$500,000 to \$999,999	232	240	163 536	55 775	11 809	1 834
	Firms with receipts of \$1,000,000 to \$2,499,999	149	176	226 208	82 906	17 876	2 599
	Firms with receipts of \$2,500,000 to \$4,999,999	42	53	144 228	53 629	10 561	1 962
	Firms with receipts of \$5,000,000 to \$9,999,999	30	68	208 346	72 903	17 197	1 557
	Firms with receipts of \$10,000,000 to \$24,999,999	11	52	D	D	D	h
	Firms with receipts of \$25,000,000 to \$49,999,999	1	1	D	D	D	b
	Firms with receipts of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more	1	2	D	D	D	c
	Firms not operated for the entire year	865	865	97 539	28 739	3 903	789
611710	Educational support services						
	All firms	2 836	2 968	1 368 727	457 139	96 641	16 654
	Firms operated for the entire year	1 971	2 103	1 271 188	428 400	92 738	15 865
	Firms with receipts less than \$100,000	621	622	33 332	12 575	2 861	1 199
	Firms with receipts of \$100,000 to \$249,999	552	554	90 122	32 503	7 196	1 546
	Firms with receipts of \$250,000 to \$499,999	332	335	114 816	41 513	9 086	1 585
	Firms with receipts of \$500,000 to \$999,999	232	240	163 536	55 775	11 809	1 834
	Firms with receipts of \$1,000,000 to \$2,499,999	149	176	226 208	82 906	17 876	2 599
	Firms with receipts of \$2,500,000 to \$4,999,999	42	53	144 228	53 629	10 561	1 962
	Firms with receipts of \$5,000,000 to \$9,999,999	30	68	208 346	72 903	17 197	1 557
	Firms with receipts of \$10,000,000 to \$24,999,999	11	52	D	D	D	h
	Firms with receipts of \$25,000,000 to \$49,999,999	1	1	D	D	D	b
	Firms with receipts of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more	1	2	D	D	D	c
	Firms not operated for the entire year	865	865	97 539	28 739	3 903	789

Table 4b. Revenue Size of Firms Exempt From Federal Income Tax: 1997

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of firm	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES						
	All firms	6 580	7 153	5 505 710	1 461 479	345 475	72 388
	Firms operated for the entire year	5 541	6 110	5 391 594	1 429 060	340 402	69 928
	Firms with revenue less than \$100,000	1 632	1 644	85 187	35 460	8 757	4 951
	Firms with revenue of \$100,000 to \$249,999	1 399	1 409	233 334	90 697	21 861	7 901
	Firms with revenue of \$250,000 to \$499,999	1 005	1 028	358 680	131 753	31 393	9 434
	Firms with revenue of \$500,000 to \$999,999	738	796	511 387	182 134	43 235	10 808
	Firms with revenue of \$1,000,000 to \$2,499,999	481	563	737 474	244 521	57 198	12 072
	Firms with revenue of \$2,500,000 to \$4,999,999	164	346	567 503	204 407	49 233	8 734
	Firms with revenue of \$5,000,000 to \$9,999,999	75	154	495 755	143 198	33 031	5 184
	Firms with revenue of \$10,000,000 to \$24,999,999	30	117	477 596	96 405	22 951	3 732
	Firms with revenue of \$25,000,000 to \$49,999,999	7	10	D	D	D	g
	Firms with revenue of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more	10	43	D	D	D	i
	Firms not operated for the entire year	1 039	1 043	114 116	32 419	5 073	2 460
611	Educational services						
	All firms	6 580	7 153	5 505 710	1 461 479	345 475	72 388
	Firms operated for the entire year	5 541	6 110	5 391 594	1 429 060	340 402	69 928
	Firms with revenue less than \$100,000	1 632	1 644	85 187	35 460	8 757	4 951
	Firms with revenue of \$100,000 to \$249,999	1 399	1 409	233 334	90 697	21 861	7 901
	Firms with revenue of \$250,000 to \$499,999	1 005	1 028	358 680	131 753	31 393	9 434
	Firms with revenue of \$500,000 to \$999,999	738	796	511 387	182 134	43 235	10 808
	Firms with revenue of \$1,000,000 to \$2,499,999	481	563	737 474	244 521	57 198	12 072
	Firms with revenue of \$2,500,000 to \$4,999,999	164	346	567 503	204 407	49 233	8 734
	Firms with revenue of \$5,000,000 to \$9,999,999	75	154	495 755	143 198	33 031	5 184
	Firms with revenue of \$10,000,000 to \$24,999,999	30	117	477 596	96 405	22 951	3 732
	Firms with revenue of \$25,000,000 to \$49,999,999	7	10	D	D	D	g
	Firms with revenue of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more	10	43	D	D	D	i
	Firms not operated for the entire year	1 039	1 043	114 116	32 419	5 073	2 460
6114	Business schools, & computer & management training						
	All firms	479	519	650 920	141 716	33 171	4 783
	Firms operated for the entire year	400	440	641 861	139 636	32 846	4 683
	Firms with revenue less than \$100,000	69	69	3 869	1 576	348	194
	Firms with revenue of \$100,000 to \$249,999	94	94	16 814	6 364	1 550	349
	Firms with revenue of \$250,000 to \$499,999	86	86	30 150	10 228	2 481	429
	Firms with revenue of \$500,000 to \$999,999	55	55	37 581	12 670	2 947	491
	Firms with revenue of \$1,000,000 to \$2,499,999	59	60	95 019	29 610	6 611	946
	Firms with revenue of \$2,500,000 to \$4,999,999	18	28	64 875	15 254	3 578	445
	Firms with revenue of \$5,000,000 to \$9,999,999	13	30	D	D	D	f
	Firms with revenue of \$10,000,000 to \$24,999,999	4	11	D	D	D	e
	Firms with revenue of \$25,000,000 to \$49,999,999	1	3	D	D	D	e
	Firms with revenue of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more	1	4	D	D	D	e
	Firms not operated for the entire year	79	79	9 059	2 080	325	100
61141	Business & secretarial schools						
	All firms	34	38	29 541	13 594	3 396	631
	Firms operated for the entire year	28	32	29 090	13 443	3 391	630
	Firms with revenue less than \$100,000	3	3	238	77	14	8
	Firms with revenue of \$100,000 to \$249,999	6	6	1 074	423	106	18
	Firms with revenue of \$250,000 to \$499,999	5	5	1 499	765	203	39
	Firms with revenue of \$500,000 to \$999,999	5	5	D	D	D	b
	Firms with revenue of \$1,000,000 to \$2,499,999	8	9	D	D	D	e
	Firms with revenue of \$2,500,000 to \$4,999,999	—	—	—	—	—	—
	Firms with revenue of \$5,000,000 to \$9,999,999	1	4	D	D	D	c
	Firms with revenue of \$10,000,000 to \$24,999,999	—	—	—	—	—	—
	Firms with revenue of \$25,000,000 to \$49,999,999	—	—	—	—	—	—
	Firms with revenue of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more	—	—	—	—	—	—
	Firms not operated for the entire year	6	6	451	151	5	1
611410	Business & secretarial schools						
	All firms	34	38	29 541	13 594	3 396	631
	Firms operated for the entire year	28	32	29 090	13 443	3 391	630
	Firms with revenue less than \$100,000	3	3	238	77	14	8
	Firms with revenue of \$100,000 to \$249,999	6	6	1 074	423	106	18
	Firms with revenue of \$250,000 to \$499,999	5	5	1 499	765	203	39
	Firms with revenue of \$500,000 to \$999,999	5	5	D	D	D	b
	Firms with revenue of \$1,000,000 to \$2,499,999	8	9	D	D	D	e
	Firms with revenue of \$2,500,000 to \$4,999,999	—	—	—	—	—	—
	Firms with revenue of \$5,000,000 to \$9,999,999	1	4	D	D	D	c
	Firms with revenue of \$10,000,000 to \$24,999,999	—	—	—	—	—	—
	Firms with revenue of \$25,000,000 to \$49,999,999	—	—	—	—	—	—
	Firms with revenue of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more	—	—	—	—	—	—
	Firms not operated for the entire year	6	6	451	151	5	1
61142	Computer training						
	All firms	53	55	33 424	8 904	1 927	386
	Firms operated for the entire year	41	43	32 799	8 592	1 845	351
	Firms with revenue less than \$100,000	7	7	430	195	42	21
	Firms with revenue of \$100,000 to \$249,999	8	8	1 485	729	204	53
	Firms with revenue of \$250,000 to \$499,999	13	13	5 139	1 531	343	91
	Firms with revenue of \$500,000 to \$999,999	5	5	3 400	1 402	317	47
	Firms with revenue of \$1,000,000 to \$2,499,999	6	6	D	D	D	b
	Firms with revenue of \$2,500,000 to \$4,999,999	1	3	D	D	D	b
	Firms with revenue of \$5,000,000 to \$9,999,999	1	1	D	D	D	b
	Firms with revenue of \$10,000,000 to \$24,999,999	—	—	—	—	—	—
	Firms with revenue of \$25,000,000 to \$49,999,999	—	—	—	—	—	—

Table 4b. Revenue Size of Firms Exempt From Federal Income Tax: 1997—Con.

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of firm	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.						
611	Educational services—Con.						
61142	Computer training—Con.						
	Firms operated for the entire year—Con.						
	Firms with revenue of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more	—	—	—	—	—	—
	Firms not operated for the entire year	12	12	625	312	82	35
611420	Computer training						
	All firms	53	55	33 424	8 904	1 927	386
	Firms operated for the entire year	41	43	32 799	8 592	1 845	351
	Firms with revenue less than \$100,000	7	7	430	195	42	21
	Firms with revenue of \$100,000 to \$249,999	8	8	1 485	729	204	53
	Firms with revenue of \$250,000 to \$499,999	13	13	5 139	1 531	343	91
	Firms with revenue of \$500,000 to \$999,999	5	5	3 400	1 402	317	47
	Firms with revenue of \$1,000,000 to \$2,499,999	6	6	D	D	D	b
	Firms with revenue of \$2,500,000 to \$4,999,999	1	3	D	D	D	b
	Firms with revenue of \$5,000,000 to \$9,999,999	1	1	D	D	D	b
	Firms with revenue of \$10,000,000 to \$24,999,999	—	—	—	—	—	—
	Firms with revenue of \$25,000,000 to \$49,999,999	—	—	—	—	—	—
	Firms with revenue of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more	—	—	—	—	—	—
	Firms not operated for the entire year	12	12	625	312	82	35
61143	Professional & management development training						
	All firms	392	426	587 955	119 218	27 848	3 766
	Firms operated for the entire year	331	365	579 972	117 601	27 610	3 702
	Firms with revenue less than \$100,000	59	59	3 201	1 304	292	165
	Firms with revenue of \$100,000 to \$249,999	80	80	14 255	5 212	1 240	278
	Firms with revenue of \$250,000 to \$499,999	68	68	23 512	7 932	1 935	299
	Firms with revenue of \$500,000 to \$999,999	45	45	D	D	D	e
	Firms with revenue of \$1,000,000 to \$2,499,999	45	45	70 550	20 267	4 464	578
	Firms with revenue of \$2,500,000 to \$4,999,999	17	25	60 135	14 330	3 345	420
	Firms with revenue of \$5,000,000 to \$9,999,999	11	25	D	D	D	e
	Firms with revenue of \$10,000,000 to \$24,999,999	4	11	D	D	D	e
	Firms with revenue of \$25,000,000 to \$49,999,999	1	3	D	D	D	e
	Firms with revenue of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more	1	4	D	D	D	e
	Firms not operated for the entire year	61	61	7 983	1 617	238	64
611430	Professional & management development training						
	All firms	392	426	587 955	119 218	27 848	3 766
	Firms operated for the entire year	331	365	579 972	117 601	27 610	3 702
	Firms with revenue less than \$100,000	59	59	3 201	1 304	292	165
	Firms with revenue of \$100,000 to \$249,999	80	80	14 255	5 212	1 240	278
	Firms with revenue of \$250,000 to \$499,999	68	68	23 512	7 932	1 935	299
	Firms with revenue of \$500,000 to \$999,999	45	45	D	D	D	e
	Firms with revenue of \$1,000,000 to \$2,499,999	45	45	70 550	20 267	4 464	578
	Firms with revenue of \$2,500,000 to \$4,999,999	17	25	60 135	14 330	3 345	420
	Firms with revenue of \$5,000,000 to \$9,999,999	11	25	D	D	D	e
	Firms with revenue of \$10,000,000 to \$24,999,999	4	11	D	D	D	e
	Firms with revenue of \$25,000,000 to \$49,999,999	1	3	D	D	D	e
	Firms with revenue of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more	1	4	D	D	D	e
	Firms not operated for the entire year	61	61	7 983	1 617	238	64
6115	Technical & trade schools						
	All firms	1 220	1 381	963 547	251 151	59 168	13 167
	Firms operated for the entire year	1 102	1 263	952 101	247 863	58 414	12 895
	Firms with revenue less than \$100,000	264	266	14 253	5 650	1 402	836
	Firms with revenue of \$100,000 to \$249,999	293	295	48 624	17 705	4 304	1 489
	Firms with revenue of \$250,000 to \$499,999	210	218	75 604	27 347	6 481	1 815
	Firms with revenue of \$500,000 to \$999,999	189	198	129 095	45 085	10 897	2 521
	Firms with revenue of \$1,000,000 to \$2,499,999	93	126	145 095	45 999	11 065	2 279
	Firms with revenue of \$2,500,000 to \$4,999,999	29	97	99 396	39 351	9 145	1 477
	Firms with revenue of \$5,000,000 to \$9,999,999	16	42	107 594	41 622	9 974	1 448
	Firms with revenue of \$10,000,000 to \$24,999,999	6	12	D	D	D	f
	Firms with revenue of \$25,000,000 to \$49,999,999	—	—	—	—	—	—
	Firms with revenue of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more	2	9	D	D	D	c
	Firms not operated for the entire year	118	118	11 446	3 288	754	272
61151	Technical & trade schools						
	All firms	1 220	1 381	963 547	251 151	59 168	13 167
	Firms operated for the entire year	1 102	1 263	952 101	247 863	58 414	12 895
	Firms with revenue less than \$100,000	264	266	14 253	5 650	1 402	836
	Firms with revenue of \$100,000 to \$249,999	293	295	48 624	17 705	4 304	1 489
	Firms with revenue of \$250,000 to \$499,999	210	218	75 604	27 347	6 481	1 815
	Firms with revenue of \$500,000 to \$999,999	189	198	129 095	45 085	10 897	2 521
	Firms with revenue of \$1,000,000 to \$2,499,999	93	126	145 095	45 999	11 065	2 279
	Firms with revenue of \$2,500,000 to \$4,999,999	29	97	99 396	39 351	9 145	1 477
	Firms with revenue of \$5,000,000 to \$9,999,999	16	42	107 594	41 622	9 974	1 448
	Firms with revenue of \$10,000,000 to \$24,999,999	6	12	D	D	D	f
	Firms with revenue of \$25,000,000 to \$49,999,999	—	—	—	—	—	—
	Firms with revenue of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more	2	9	D	D	D	c
	Firms not operated for the entire year	118	118	11 446	3 288	754	272

Table 4b. Revenue Size of Firms Exempt From Federal Income Tax: 1997—Con.

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of firm	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.						
611	Educational services—Con.						
611511	Cosmetology & barber schools						
	All firms	2	2	D	D	D	a
	Firms operated for the entire year	1	1	D	D	D	a
	Firms with revenue less than \$100,000	1	1	D	D	D	a
	Firms with revenue of \$100,000 to \$249,999	—	—	—	—	—	—
	Firms with revenue of \$250,000 to \$499,999	—	—	—	—	—	—
	Firms with revenue of \$500,000 to \$999,999	—	—	—	—	—	—
	Firms with revenue of \$1,000,000 to \$2,499,999	—	—	—	—	—	—
	Firms with revenue of \$2,500,000 to \$4,999,999	—	—	—	—	—	—
	Firms with revenue of \$5,000,000 to \$9,999,999	—	—	—	—	—	—
	Firms with revenue of \$10,000,000 to \$24,999,999	—	—	—	—	—	—
	Firms with revenue of \$25,000,000 to \$49,999,999	—	—	—	—	—	—
	Firms with revenue of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more	—	—	—	—	—	—
	Firms not operated for the entire year	1	1	D	D	D	a
611512	Flight training						
	All firms	38	45	D	D	D	f
	Firms operated for the entire year	32	39	D	D	D	f
	Firms with revenue less than \$100,000	8	9	D	D	D	b
	Firms with revenue of \$100,000 to \$249,999	10	14	D	D	D	b
	Firms with revenue of \$250,000 to \$499,999	5	5	D	D	D	b
	Firms with revenue of \$500,000 to \$999,999	4	4	D	D	D	b
	Firms with revenue of \$1,000,000 to \$2,499,999	2	2	D	D	D	b
	Firms with revenue of \$2,500,000 to \$4,999,999	1	1	D	D	D	a
	Firms with revenue of \$5,000,000 to \$9,999,999	2	4	D	D	D	e
	Firms with revenue of \$10,000,000 to \$24,999,999	—	—	—	—	—	—
	Firms with revenue of \$25,000,000 to \$49,999,999	—	—	—	—	—	—
	Firms with revenue of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more	—	—	—	—	—	—
	Firms not operated for the entire year	6	6	D	D	D	a
611513	Apprenticeship training						
	All firms	778	904	330 636	109 600	26 351	6 194
	Firms operated for the entire year	725	851	327 584	108 659	26 051	6 036
	Firms with revenue less than \$100,000	199	201	10 791	4 171	1 047	648
	Firms with revenue of \$100,000 to \$249,999	205	205	33 779	11 890	2 922	1 116
	Firms with revenue of \$250,000 to \$499,999	146	159	52 635	18 931	4 513	1 206
	Firms with revenue of \$500,000 to \$999,999	113	122	76 115	24 372	5 991	1 375
	Firms with revenue of \$1,000,000 to \$2,499,999	45	57	68 322	19 401	4 623	914
	Firms with revenue of \$2,500,000 to \$4,999,999	11	81	D	D	D	e
	Firms with revenue of \$5,000,000 to \$9,999,999	5	19	D	D	D	e
	Firms with revenue of \$10,000,000 to \$24,999,999	1	7	D	D	D	b
	Firms with revenue of \$25,000,000 to \$49,999,999	—	—	—	—	—	—
	Firms with revenue of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more	—	—	—	—	—	—
	Firms not operated for the entire year	53	53	3 052	941	300	158
611519	Other trade & technical schools						
	All firms	410	430	606 853	133 026	30 663	6 372
	Firms operated for the entire year	352	372	598 779	130 751	30 214	6 259
	Firms with revenue less than \$100,000	59	59	3 272	1 463	351	173
	Firms with revenue of \$100,000 to \$249,999	80	80	D	D	D	e
	Firms with revenue of \$250,000 to \$499,999	60	62	D	D	D	f
	Firms with revenue of \$500,000 to \$999,999	73	74	D	D	D	g
	Firms with revenue of \$1,000,000 to \$2,499,999	46	54	D	D	D	g
	Firms with revenue of \$2,500,000 to \$4,999,999	18	18	59 919	25 474	5 729	1 020
	Firms with revenue of \$5,000,000 to \$9,999,999	9	16	D	D	D	f
	Firms with revenue of \$10,000,000 to \$24,999,999	5	5	D	D	D	f
	Firms with revenue of \$25,000,000 to \$49,999,999	—	—	—	—	—	—
	Firms with revenue of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more	2	4	D	D	D	c
	Firms not operated for the entire year	58	58	8 074	2 275	449	113
6116	Other schools & instruction						
	All firms	4 208	4 470	1 929 655	647 192	152 229	41 491
	Firms operated for the entire year	3 480	3 738	1 855 883	624 909	148 755	39 530
	Firms with revenue less than \$100,000	1 184	1 192	60 888	25 549	6 327	3 688
	Firms with revenue of \$100,000 to \$249,999	907	916	149 145	59 480	14 334	5 625
	Firms with revenue of \$250,000 to \$499,999	603	616	213 969	81 457	19 426	6 503
	Firms with revenue of \$500,000 to \$999,999	407	450	284 528	103 703	24 524	6 912
	Firms with revenue of \$1,000,000 to \$2,499,999	259	308	389 627	136 465	31 954	7 428
	Firms with revenue of \$2,500,000 to \$4,999,999	80	150	275 922	109 385	26 528	5 316
	Firms with revenue of \$5,000,000 to \$9,999,999	28	62	182 472	58 547	13 591	2 233
	Firms with revenue of \$10,000,000 to \$24,999,999	9	41	D	D	D	g
	Firms with revenue of \$25,000,000 to \$49,999,999	2	2	D	D	D	e
	Firms with revenue of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more	1	1	D	D	D	c
	Firms not operated for the entire year	728	732	73 772	22 283	3 474	1 961

Table 4b. Revenue Size of Firms Exempt From Federal Income Tax: 1997—Con.

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of firm	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.						
611	Educational services—Con.						
61161	Fine arts schools						
	All firms	971	1 009	388 484	139 989	33 731	11 601
	Firms operated for the entire year	831	869	373 588	135 261	32 772	11 091
	Firms with revenue less than \$100,000	235	235	12 729	4 684	1 183	763
	Firms with revenue of \$100,000 to \$249,999	242	242	41 105	15 118	3 831	1 674
	Firms with revenue of \$250,000 to \$499,999	167	172	59 020	22 203	5 518	2 009
	Firms with revenue of \$500,000 to \$999,999	104	107	75 477	26 343	6 505	2 261
	Firms with revenue of \$1,000,000 to \$2,499,999	62	73	87 455	34 136	8 120	2 276
	Firms with revenue of \$2,500,000 to \$4,999,999	13	31	44 038	17 521	4 378	1 385
	Firms with revenue of \$5,000,000 to \$9,999,999	7	8	D	D	D	e
	Firms with revenue of \$10,000,000 to \$24,999,999	1	1	D	D	D	c
	Firms with revenue of \$25,000,000 to \$49,999,999	—	—	—	—	—	—
	Firms with revenue of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more	—	—	—	—	—	—
	Firms not operated for the entire year	140	140	14 896	4 728	959	510
611610	Fine arts schools						
	All firms	971	1 009	388 484	139 989	33 731	11 601
	Firms operated for the entire year	831	869	373 588	135 261	32 772	11 091
	Firms with revenue less than \$100,000	235	235	12 729	4 684	1 183	763
	Firms with revenue of \$100,000 to \$249,999	242	242	41 105	15 118	3 831	1 674
	Firms with revenue of \$250,000 to \$499,999	167	172	59 020	22 203	5 518	2 009
	Firms with revenue of \$500,000 to \$999,999	104	107	75 477	26 343	6 505	2 261
	Firms with revenue of \$1,000,000 to \$2,499,999	62	73	87 455	34 136	8 120	2 276
	Firms with revenue of \$2,500,000 to \$4,999,999	13	31	44 038	17 521	4 378	1 385
	Firms with revenue of \$5,000,000 to \$9,999,999	7	8	D	D	D	e
	Firms with revenue of \$10,000,000 to \$24,999,999	1	1	D	D	D	c
	Firms with revenue of \$25,000,000 to \$49,999,999	—	—	—	—	—	—
	Firms with revenue of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more	—	—	—	—	—	—
	Firms not operated for the entire year	140	140	14 896	4 728	959	510
6116101	Dance schools (including children's & professionals')						
	All firms	268	270	65 308	23 394	5 780	1 980
	Firms operated for the entire year	230	232	62 737	22 717	5 598	1 875
	Firms with revenue less than \$100,000	93	93	4 801	1 690	425	321
	Firms with revenue of \$100,000 to \$249,999	79	79	13 100	4 025	1 087	496
	Firms with revenue of \$250,000 to \$499,999	32	33	10 594	3 630	882	309
	Firms with revenue of \$500,000 to \$999,999	20	20	D	D	D	e
	Firms with revenue of \$1,000,000 to \$2,499,999	4	5	D	D	D	c
	Firms with revenue of \$2,500,000 to \$4,999,999	1	1	D	D	D	b
	Firms with revenue of \$5,000,000 to \$9,999,999	—	—	—	—	—	—
	Firms with revenue of \$10,000,000 to \$24,999,999	1	1	D	D	D	c
	Firms with revenue of \$25,000,000 to \$49,999,999	—	—	—	—	—	—
	Firms with revenue of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more	—	—	—	—	—	—
	Firms not operated for the entire year	38	38	2 571	677	182	105
6116102	Art, drama, & music schools						
	All firms	703	739	323 176	116 595	27 951	9 621
	Firms operated for the entire year	601	637	310 851	112 544	27 174	9 216
	Firms with revenue less than \$100,000	142	142	7 928	2 994	758	442
	Firms with revenue of \$100,000 to \$249,999	163	163	28 005	11 093	2 744	1 178
	Firms with revenue of \$250,000 to \$499,999	135	139	48 426	18 573	4 636	1 700
	Firms with revenue of \$500,000 to \$999,999	84	87	61 743	21 732	5 369	1 920
	Firms with revenue of \$1,000,000 to \$2,499,999	58	68	D	D	D	g
	Firms with revenue of \$2,500,000 to \$4,999,999	12	30	D	D	D	g
	Firms with revenue of \$5,000,000 to \$9,999,999	7	8	D	D	D	e
	Firms with revenue of \$10,000,000 to \$24,999,999	—	—	—	—	—	—
	Firms with revenue of \$25,000,000 to \$49,999,999	—	—	—	—	—	—
	Firms with revenue of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more	—	—	—	—	—	—
	Firms not operated for the entire year	102	102	12 325	4 051	777	405
61162	Sports & recreation instruction						
	All firms	720	749	156 147	47 471	10 147	4 390
	Firms operated for the entire year	517	542	136 947	42 177	9 487	4 046
	Firms with revenue less than \$100,000	196	197	10 598	4 336	1 002	650
	Firms with revenue of \$100,000 to \$249,999	173	178	27 197	10 798	2 455	1 251
	Firms with revenue of \$250,000 to \$499,999	82	83	28 466	8 503	1 886	830
	Firms with revenue of \$500,000 to \$999,999	44	52	29 533	8 283	1 935	685
	Firms with revenue of \$1,000,000 to \$2,499,999	19	20	D	D	D	f
	Firms with revenue of \$2,500,000 to \$4,999,999	2	10	D	D	D	b
	Firms with revenue of \$5,000,000 to \$9,999,999	1	2	D	D	D	b
	Firms with revenue of \$10,000,000 to \$24,999,999	—	—	—	—	—	—
	Firms with revenue of \$25,000,000 to \$49,999,999	—	—	—	—	—	—
	Firms with revenue of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more	—	—	—	—	—	—
	Firms not operated for the entire year	203	207	19 200	5 294	660	344

Table 4b. Revenue Size of Firms Exempt From Federal Income Tax: 1997—Con.

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of firm	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.						
611	Educational services—Con.						
611620	Sports & recreation instruction						
	All firms	720	749	156 147	47 471	10 147	4 390
	Firms operated for the entire year	517	542	136 947	42 177	9 487	4 046
	Firms with revenue less than \$100,000	196	197	10 598	4 336	1 002	650
	Firms with revenue of \$100,000 to \$249,999	173	178	27 197	10 798	2 455	1 251
	Firms with revenue of \$250,000 to \$499,999	82	83	28 466	8 503	1 886	830
	Firms with revenue of \$500,000 to \$999,999	44	52	29 533	8 283	1 935	685
	Firms with revenue of \$1,000,000 to \$2,499,999	19	20	D	D	D	f
	Firms with revenue of \$2,500,000 to \$4,999,999	2	10	D	D	D	b
	Firms with revenue of \$5,000,000 to \$9,999,999	1	2	D	D	D	b
	Firms with revenue of \$10,000,000 to \$24,999,999	—	—	—	—	—	—
	Firms with revenue of \$25,000,000 to \$49,999,999	—	—	—	—	—	—
	Firms with revenue of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more	—	—	—	—	—	—
	Firms not operated for the entire year	203	207	19 200	5 294	660	344
61163	Language schools						
	All firms	226	244	75 344	31 677	7 439	3 346
	Firms operated for the entire year	170	188	70 833	30 038	7 054	2 823
	Firms with revenue less than \$100,000	73	73	3 688	1 664	452	487
	Firms with revenue of \$100,000 to \$249,999	43	43	7 257	2 926	787	521
	Firms with revenue of \$250,000 to \$499,999	25	25	9 064	3 941	838	593
	Firms with revenue of \$500,000 to \$999,999	12	15	7 281	3 535	826	301
	Firms with revenue of \$1,000,000 to \$2,499,999	12	20	D	D	D	e
	Firms with revenue of \$2,500,000 to \$4,999,999	3	10	D	D	D	e
	Firms with revenue of \$5,000,000 to \$9,999,999	2	2	D	D	D	c
	Firms with revenue of \$10,000,000 to \$24,999,999	—	—	—	—	—	—
	Firms with revenue of \$25,000,000 to \$49,999,999	—	—	—	—	—	—
	Firms with revenue of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more	—	—	—	—	—	—
	Firms not operated for the entire year	56	56	4 511	1 639	385	523
611630	Language schools						
	All firms	226	244	75 344	31 677	7 439	3 346
	Firms operated for the entire year	170	188	70 833	30 038	7 054	2 823
	Firms with revenue less than \$100,000	73	73	3 688	1 664	452	487
	Firms with revenue of \$100,000 to \$249,999	43	43	7 257	2 926	787	521
	Firms with revenue of \$250,000 to \$499,999	25	25	9 064	3 941	838	593
	Firms with revenue of \$500,000 to \$999,999	12	15	7 281	3 535	826	301
	Firms with revenue of \$1,000,000 to \$2,499,999	12	20	D	D	D	e
	Firms with revenue of \$2,500,000 to \$4,999,999	3	10	D	D	D	e
	Firms with revenue of \$5,000,000 to \$9,999,999	2	2	D	D	D	c
	Firms with revenue of \$10,000,000 to \$24,999,999	—	—	—	—	—	—
	Firms with revenue of \$25,000,000 to \$49,999,999	—	—	—	—	—	—
	Firms with revenue of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more	—	—	—	—	—	—
	Firms not operated for the entire year	56	56	4 511	1 639	385	523
61169	All other schools & instruction						
	All firms	2 297	2 468	1 309 680	428 055	100 912	22 154
	Firms operated for the entire year	1 968	2 139	1 274 515	417 433	99 442	21 570
	Firms with revenue less than \$100,000	681	688	33 881	14 868	3 691	1 790
	Firms with revenue of \$100,000 to \$249,999	452	456	74 205	30 954	7 379	2 218
	Firms with revenue of \$250,000 to \$499,999	330	336	117 618	46 933	11 182	3 069
	Firms with revenue of \$500,000 to \$999,999	247	274	172 352	65 747	15 325	3 649
	Firms with revenue of \$1,000,000 to \$2,499,999	167	196	254 952	90 039	21 078	4 356
	Firms with revenue of \$2,500,000 to \$4,999,999	61	96	210 494	82 467	19 941	3 360
	Firms with revenue of \$5,000,000 to \$9,999,999	19	51	128 197	41 512	9 981	1 552
	Firms with revenue of \$10,000,000 to \$24,999,999	8	39	D	D	D	g
	Firms with revenue of \$25,000,000 to \$49,999,999	2	2	D	D	D	e
	Firms with revenue of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more	1	1	D	D	D	c
	Firms not operated for the entire year	329	329	35 165	10 622	1 470	584
611691	Exam preparation & tutoring						
	All firms	393	407	85 564	32 744	7 503	2 613
	Firms operated for the entire year	333	347	80 767	30 852	7 151	2 457
	Firms with revenue less than \$100,000	170	173	8 376	4 013	998	509
	Firms with revenue of \$100,000 to \$249,999	86	86	13 879	6 691	1 585	585
	Firms with revenue of \$250,000 to \$499,999	39	40	13 589	5 215	1 146	409
	Firms with revenue of \$500,000 to \$999,999	22	28	16 116	7 536	1 679	549
	Firms with revenue of \$1,000,000 to \$2,499,999	13	17	D	D	D	e
	Firms with revenue of \$2,500,000 to \$4,999,999	3	3	D	D	D	b
	Firms with revenue of \$5,000,000 to \$9,999,999	—	—	—	—	—	—
	Firms with revenue of \$10,000,000 to \$24,999,999	—	—	—	—	—	—
	Firms with revenue of \$25,000,000 to \$49,999,999	—	—	—	—	—	—
	Firms with revenue of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more	—	—	—	—	—	—
	Firms not operated for the entire year	60	60	4 797	1 892	352	156

Table 4b. Revenue Size of Firms Exempt From Federal Income Tax: 1997—Con.

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of firm	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.						
611	Educational services—Con.						
611692	Automobile driving schools						
	All firms	48	56	30 392	6 342	1 352	379
	Firms operated for the entire year	37	45	29 785	6 075	1 303	360
	Firms with revenue less than \$100,000	12	12	544	220	57	30
	Firms with revenue of \$100,000 to \$249,999	12	13	2 169	730	164	78
	Firms with revenue of \$250,000 to \$499,999	4	4	1 278	308	94	23
	Firms with revenue of \$500,000 to \$999,999	5	5	3 478	1 130	228	57
	Firms with revenue of \$1,000,000 to \$2,499,999	3	10	D	D	D	c
	Firms with revenue of \$2,500,000 to \$4,999,999	—	—	—	—	—	—
	Firms with revenue of \$5,000,000 to \$9,999,999	—	—	—	—	—	—
	Firms with revenue of \$10,000,000 to \$24,999,999	1	1	D	D	D	b
	Firms with revenue of \$25,000,000 to \$49,999,999	—	—	—	—	—	—
	Firms with revenue of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more	—	—	—	—	—	—
	Firms not operated for the entire year	11	11	607	267	49	19
611699	All other miscellaneous schools & instruction						
	All firms	1 859	2 005	1 193 724	388 969	92 057	19 162
	Firms operated for the entire year	1 601	1 747	1 163 963	380 506	90 988	18 753
	Firms with revenue less than \$100,000	499	503	24 961	10 635	2 636	1 251
	Firms with revenue of \$100,000 to \$249,999	356	358	58 325	23 645	5 658	1 560
	Firms with revenue of \$250,000 to \$499,999	288	294	103 113	41 610	9 960	2 641
	Firms with revenue of \$500,000 to \$999,999	220	239	152 396	56 881	13 400	3 039
	Firms with revenue of \$1,000,000 to \$2,499,999	151	169	229 479	81 284	19 057	3 872
	Firms with revenue of \$2,500,000 to \$4,999,999	58	93	D	D	D	h
	Firms with revenue of \$5,000,000 to \$9,999,999	19	50	128 029	41 400	9 953	1 547
	Firms with revenue of \$10,000,000 to \$24,999,999	7	38	92 310	24 469	5 934	990
	Firms with revenue of \$25,000,000 to \$49,999,999	2	2	D	D	D	e
	Firms with revenue of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more	1	1	D	D	D	c
	Firms not operated for the entire year	258	258	29 761	8 463	1 069	409
6117	Educational support services						
	All firms	700	783	1 961 588	421 420	100 907	12 947
	Firms operated for the entire year	585	668	1 941 702	416 617	100 387	12 820
	Firms with revenue less than \$100,000	120	120	6 333	2 761	705	250
	Firms with revenue of \$100,000 to \$249,999	113	113	19 923	7 789	1 835	493
	Firms with revenue of \$250,000 to \$499,999	111	113	40 753	13 620	3 253	770
	Firms with revenue of \$500,000 to \$999,999	91	93	63 201	21 501	5 100	929
	Firms with revenue of \$1,000,000 to \$2,499,999	73	88	111 731	33 593	7 867	1 428
	Firms with revenue of \$2,500,000 to \$4,999,999	36	38	122 563	38 126	9 360	1 308
	Firms with revenue of \$5,000,000 to \$9,999,999	20	20	130 027	27 042	5 982	936
	Firms with revenue of \$10,000,000 to \$24,999,999	11	50	D	D	D	g
	Firms with revenue of \$25,000,000 to \$49,999,999	4	4	D	D	D	f
	Firms with revenue of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more	6	29	D	D	D	i
	Firms not operated for the entire year	115	115	19 886	4 803	520	127
61171	Educational support services						
	All firms	700	783	1 961 588	421 420	100 907	12 947
	Firms operated for the entire year	585	668	1 941 702	416 617	100 387	12 820
	Firms with revenue less than \$100,000	120	120	6 333	2 761	705	250
	Firms with revenue of \$100,000 to \$249,999	113	113	19 923	7 789	1 835	493
	Firms with revenue of \$250,000 to \$499,999	111	113	40 753	13 620	3 253	770
	Firms with revenue of \$500,000 to \$999,999	91	93	63 201	21 501	5 100	929
	Firms with revenue of \$1,000,000 to \$2,499,999	73	88	111 731	33 593	7 867	1 428
	Firms with revenue of \$2,500,000 to \$4,999,999	36	38	122 563	38 126	9 360	1 308
	Firms with revenue of \$5,000,000 to \$9,999,999	20	20	130 027	27 042	5 982	936
	Firms with revenue of \$10,000,000 to \$24,999,999	11	50	D	D	D	g
	Firms with revenue of \$25,000,000 to \$49,999,999	4	4	D	D	D	f
	Firms with revenue of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more	6	29	D	D	D	i
	Firms not operated for the entire year	115	115	19 886	4 803	520	127
611710	Educational support services						
	All firms	700	783	1 961 588	421 420	100 907	12 947
	Firms operated for the entire year	585	668	1 941 702	416 617	100 387	12 820
	Firms with revenue less than \$100,000	120	120	6 333	2 761	705	250
	Firms with revenue of \$100,000 to \$249,999	113	113	19 923	7 789	1 835	493
	Firms with revenue of \$250,000 to \$499,999	111	113	40 753	13 620	3 253	770
	Firms with revenue of \$500,000 to \$999,999	91	93	63 201	21 501	5 100	929
	Firms with revenue of \$1,000,000 to \$2,499,999	73	88	111 731	33 593	7 867	1 428
	Firms with revenue of \$2,500,000 to \$4,999,999	36	38	122 563	38 126	9 360	1 308
	Firms with revenue of \$5,000,000 to \$9,999,999	20	20	130 027	27 042	5 982	936
	Firms with revenue of \$10,000,000 to \$24,999,999	11	50	D	D	D	g
	Firms with revenue of \$25,000,000 to \$49,999,999	4	4	D	D	D	f
	Firms with revenue of \$50,000,000 to \$99,999,999	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more	6	29	D	D	D	i
	Firms not operated for the entire year	115	115	19 886	4 803	520	127

Table 5a. Employment Size of Firms Subject to Federal Income Tax: 1997

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of firm ¹	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES						
	All firms	31 183	'33 783	'14 933 318	'4 903 048	'1 101 396	'248 685
	Firms operated for the entire year	23 107	25 687	13 989 593	4 644 312	1 058 081	233 439
	Firms with less than 5 employees	12 876	12 907	2 105 065	541 977	112 577	26 703
	Firms with 5 to 9 employees	5 075	5 154	1 750 216	539 343	119 570	33 239
	Firms with 10 to 19 employees	3 034	3 281	1 989 415	687 610	153 540	40 283
	Firms with 20 to 49 employees	1 536	2 150	2 373 471	898 366	205 588	44 633
	Firms with 50 to 99 employees	340	724	1 478 923	530 503	119 245	22 469
	Firms with 100 to 249 employees	188	702	1 987 958	641 808	157 263	27 128
	Firms with 250 to 499 employees	39	224	668 869	284 742	68 233	13 423
	Firms with 500 to 999 employees	13	168	706 035	236 984	55 555	9 424
	Firms with 1,000 employees or more	6	377	929 641	282 979	66 510	16 137
	Firms not operated for the entire year	8 076	8 096	943 725	258 736	43 315	15 246
611	Educational services						
	All firms	31 183	'33 783	'14 933 318	'4 903 048	'1 101 396	'248 685
	Firms operated for the entire year	23 107	25 687	13 989 593	4 644 312	1 058 081	233 439
	Firms with less than 5 employees	12 876	12 907	2 105 065	541 977	112 577	26 703
	Firms with 5 to 9 employees	5 075	5 154	1 750 216	539 343	119 570	33 239
	Firms with 10 to 19 employees	3 034	3 281	1 989 415	687 610	153 540	40 283
	Firms with 20 to 49 employees	1 536	2 150	2 373 471	898 366	205 588	44 633
	Firms with 50 to 99 employees	340	724	1 478 923	530 503	119 245	22 469
	Firms with 100 to 249 employees	188	702	1 987 958	641 808	157 263	27 128
	Firms with 250 to 499 employees	39	224	668 869	284 742	68 233	13 423
	Firms with 500 to 999 employees	13	168	706 035	236 984	55 555	9 424
	Firms with 1,000 employees or more	6	377	929 641	282 979	66 510	16 137
	Firms not operated for the entire year	8 076	8 096	943 725	258 736	43 315	15 246
6114	Business schools, & computer & management training						
	All firms	5 531	6 056	4 902 474	1 688 736	380 073	53 861
	Firms operated for the entire year	4 148	4 671	4 683 484	1 618 767	367 017	51 534
	Firms with less than 5 employees	2 451	2 456	590 484	169 777	33 625	4 763
	Firms with 5 to 9 employees	754	766	479 847	157 084	33 638	4 871
	Firms with 10 to 19 employees	451	485	541 416	191 116	42 232	6 105
	Firms with 20 to 49 employees	310	406	788 651	300 116	66 555	9 336
	Firms with 50 to 99 employees	92	178	604 707	198 490	44 797	6 089
	Firms with 100 to 249 employees	69	211	969 165	317 790	76 220	9 893
	Firms with 250 to 499 employees	12	40	251 051	111 882	26 717	4 019
	Firms with 500 to 999 employees	9	129	458 163	172 512	43 233	6 458
	Firms with 1,000 employees or more	-	-	-	-	-	-
	Firms not operated for the entire year	1 383	1 385	218 990	69 969	13 056	2 327
61141	Business & secretarial schools						
	All firms	478	581	554 044	213 300	49 581	10 901
	Firms operated for the entire year	387	489	537 619	206 693	47 954	10 535
	Firms with less than 5 employees	122	122	19 440	5 373	1 147	285
	Firms with 5 to 9 employees	62	62	28 548	10 284	2 173	404
	Firms with 10 to 19 employees	67	70	54 127	20 879	4 520	963
	Firms with 20 to 49 employees	86	114	138 849	58 295	13 610	2 605
	Firms with 50 to 99 employees	28	48	88 943	36 251	8 344	1 866
	Firms with 100 to 249 employees	19	51	115 808	50 182	12 524	2 869
	Firms with 250 to 499 employees	1	6	D	D	D	e
	Firms with 500 to 999 employees	2	16	D	D	D	g
	Firms with 1,000 employees or more	-	-	-	-	-	-
	Firms not operated for the entire year	91	92	16 425	6 607	1 627	366
611410	Business & secretarial schools						
	All firms	478	581	554 044	213 300	49 581	10 901
	Firms operated for the entire year	387	489	537 619	206 693	47 954	10 535
	Firms with less than 5 employees	122	122	19 440	5 373	1 147	285
	Firms with 5 to 9 employees	62	62	28 548	10 284	2 173	404
	Firms with 10 to 19 employees	67	70	54 127	20 879	4 520	963
	Firms with 20 to 49 employees	86	114	138 849	58 295	13 610	2 605
	Firms with 50 to 99 employees	28	48	88 943	36 251	8 344	1 866
	Firms with 100 to 249 employees	19	51	115 808	50 182	12 524	2 869
	Firms with 250 to 499 employees	1	6	D	D	D	e
	Firms with 500 to 999 employees	2	16	D	D	D	g
	Firms with 1,000 employees or more	-	-	-	-	-	-
	Firms not operated for the entire year	91	92	16 425	6 607	1 627	366
61142	Computer training						
	All firms	2 486	2 785	2 512 179	970 278	222 100	28 848
	Firms operated for the entire year	1 907	2 206	2 402 496	933 263	215 344	27 780
	Firms with less than 5 employees	1 037	1 037	224 278	66 890	13 093	2 076
	Firms with 5 to 9 employees	377	384	210 909	69 531	14 862	2 461
	Firms with 10 to 19 employees	243	260	281 462	102 873	23 183	3 283
	Firms with 20 to 49 employees	150	203	386 374	163 078	36 757	4 539
	Firms with 50 to 99 employees	50	100	267 818	115 663	26 143	3 315
	Firms with 100 to 249 employees	37	121	508 166	195 112	46 714	5 291
	Firms with 250 to 499 employees	7	28	193 948	88 065	21 027	2 344
	Firms with 500 to 999 employees	6	73	329 541	132 051	33 565	4 471
	Firms with 1,000 employees or more	-	-	-	-	-	-
	Firms not operated for the entire year	579	579	109 683	37 015	6 756	1 068

See footnotes at end of table.

Table 5a. Employment Size of Firms Subject to Federal Income Tax: 1997—Con.

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of firm ¹	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.						
611	Educational services—Con.						
611420	Computer training						
	All firms	2 486	2 785	2 512 179	970 278	222 100	28 848
	Firms operated for the entire year	1 907	2 206	2 402 496	933 263	215 344	27 780
	Firms with less than 5 employees	1 037	1 037	224 278	66 890	13 093	2 076
	Firms with 5 to 9 employees	377	384	210 909	69 531	14 862	2 461
	Firms with 10 to 19 employees	243	260	281 462	102 873	23 183	3 283
	Firms with 20 to 49 employees	150	203	386 374	163 078	36 757	4 539
	Firms with 50 to 99 employees	50	100	267 818	115 663	26 143	3 315
	Firms with 100 to 249 employees	37	121	508 166	195 112	46 714	5 291
	Firms with 250 to 499 employees	7	28	193 948	88 065	21 027	2 344
	Firms with 500 to 999 employees	6	73	329 541	132 051	33 565	4 471
	Firms with 1,000 employees or more	—	—	—	—	—	—
	Firms not operated for the entire year	579	579	109 683	37 015	6 756	1 068
61143	Professional & management development training						
	All firms	2 576	2 690	1 836 251	505 158	108 392	14 112
	Firms operated for the entire year	1 862	1 975	1 743 158	478 750	103 671	13 206
	Firms with less than 5 employees	1 293	1 298	346 880	97 554	19 392	2 405
	Firms with 5 to 9 employees	316	321	242 569	77 957	16 647	2 011
	Firms with 10 to 19 employees	143	157	209 178	68 567	14 850	1 880
	Firms with 20 to 49 employees	78	93	280 206	86 951	18 272	2 326
	Firms with 50 to 99 employees	16	29	259 562	50 226	10 898	1 027
	Firms with 100 to 249 employees	11	32	314 274	61 221	14 314	1 492
	Firms with 250 to 499 employees	4	6	D	D	D	g
	Firms with 500 to 999 employees	1	39	D	D	D	f
	Firms with 1,000 employees or more	—	—	—	—	—	—
	Firms not operated for the entire year	714	715	93 093	26 408	4 721	906
611430	Professional & management development training						
	All firms	2 576	2 690	1 836 251	505 158	108 392	14 112
	Firms operated for the entire year	1 862	1 975	1 743 158	478 750	103 671	13 206
	Firms with less than 5 employees	1 293	1 298	346 880	97 554	19 392	2 405
	Firms with 5 to 9 employees	316	321	242 569	77 957	16 647	2 011
	Firms with 10 to 19 employees	143	157	209 178	68 567	14 850	1 880
	Firms with 20 to 49 employees	78	93	280 206	86 951	18 272	2 326
	Firms with 50 to 99 employees	16	29	259 562	50 226	10 898	1 027
	Firms with 100 to 249 employees	11	32	314 274	61 221	14 314	1 492
	Firms with 250 to 499 employees	4	6	D	D	D	g
	Firms with 500 to 999 employees	1	39	D	D	D	f
	Firms with 1,000 employees or more	—	—	—	—	—	—
	Firms not operated for the entire year	714	715	93 093	26 408	4 721	906
6115	Technical & trade schools						
	All firms	4 688	5 465	3 465 093	1 161 025	275 860	54 310
	Firms operated for the entire year	3 738	4 505	3 334 512	1 124 027	269 200	52 655
	Firms with less than 5 employees	1 806	1 812	293 568	77 597	17 063	4 127
	Firms with 5 to 9 employees	888	911	338 440	106 516	23 878	5 813
	Firms with 10 to 19 employees	584	670	442 442	143 355	33 031	7 759
	Firms with 20 to 49 employees	310	536	582 830	214 741	51 069	9 164
	Firms with 50 to 99 employees	86	232	377 616	137 078	32 189	5 604
	Firms with 100 to 249 employees	53	184	514 040	182 526	45 639	7 990
	Firms with 250 to 499 employees	7	42	162 163	73 740	17 271	2 648
	Firms with 500 to 999 employees	2	30	D	D	D	g
	Firms with 1,000 employees or more	2	88	D	D	D	i
	Firms not operated for the entire year	950	960	130 581	36 998	6 660	1 655
61151	Technical & trade schools						
	All firms	4 688	5 465	3 465 093	1 161 025	275 860	54 310
	Firms operated for the entire year	3 738	4 505	3 334 512	1 124 027	269 200	52 655
	Firms with less than 5 employees	1 806	1 812	293 568	77 597	17 063	4 127
	Firms with 5 to 9 employees	888	911	338 440	106 516	23 878	5 813
	Firms with 10 to 19 employees	584	670	442 442	143 355	33 031	7 759
	Firms with 20 to 49 employees	310	536	582 830	214 741	51 069	9 164
	Firms with 50 to 99 employees	86	232	377 616	137 078	32 189	5 604
	Firms with 100 to 249 employees	53	184	514 040	182 526	45 639	7 990
	Firms with 250 to 499 employees	7	42	162 163	73 740	17 271	2 648
	Firms with 500 to 999 employees	2	30	D	D	D	g
	Firms with 1,000 employees or more	2	88	D	D	D	i
	Firms not operated for the entire year	950	960	130 581	36 998	6 660	1 655
611511	Cosmetology & barber schools						
	All firms	1 494	1 805	453 884	159 907	38 865	10 289
	Firms operated for the entire year	1 249	1 552	435 227	153 915	37 452	9 840
	Firms with less than 5 employees	589	591	74 662	20 679	4 913	1 456
	Firms with 5 to 9 employees	370	383	100 832	36 969	8 910	2 450
	Firms with 10 to 19 employees	213	272	108 464	41 971	10 282	2 764
	Firms with 20 to 49 employees	63	185	83 516	31 346	7 770	1 785
	Firms with 50 to 99 employees	8	46	31 536	9 587	2 385	542
	Firms with 100 to 249 employees	6	75	36 217	13 363	3 192	843
	Firms with 250 to 499 employees	—	—	—	—	—	—
	Firms with 500 to 999 employees	—	—	—	—	—	—
	Firms with 1,000 employees or more	—	—	—	—	—	—
	Firms not operated for the entire year	245	253	18 657	5 992	1 413	449

See footnotes at end of table.

Table 5a. Employment Size of Firms Subject to Federal Income Tax: 1997—Con.

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of firm ¹	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.						
611	Educational services—Con.						
611512	Flight training						
	All firms	759	849	921 328	260 672	62 653	12 260
	Firms operated for the entire year	583	673	887 939	250 493	62 121	12 026
	Firms with less than 5 employees	273	276	50 338	9 583	2 077	562
	Firms with 5 to 9 employees	127	130	68 663	14 452	3 075	830
	Firms with 10 to 19 employees	103	105	85 682	20 744	4 642	1 393
	Firms with 20 to 49 employees	55	64	98 627	26 078	6 104	1 520
	Firms with 50 to 99 employees	15	22	61 068	23 153	5 140	1 017
	Firms with 100 to 249 employees	7	8	109 719	35 186	10 216	1 236
	Firms with 250 to 499 employees	2	23	D	D	D	f
	Firms with 500 to 999 employees	—	—	—	—	—	—
	Firms with 1,000 employees or more	1	45	D	D	D	h
	Firms not operated for the entire year	176	176	33 389	10 179	532	234
611513	Apprenticeship training						
	All firms	243	253	91 718	30 612	7 165	1 303
	Firms operated for the entire year	163	173	82 520	27 548	6 419	1 146
	Firms with less than 5 employees	101	102	18 575	5 293	1 187	220
	Firms with 5 to 9 employees	34	34	10 924	3 894	844	222
	Firms with 10 to 19 employees	21	29	14 922	5 329	1 259	293
	Firms with 20 to 49 employees	4	5	20 212	6 802	1 841	118
	Firms with 50 to 99 employees	1	1	D	D	D	b
	Firms with 100 to 249 employees	2	2	D	D	D	c
	Firms with 250 to 499 employees	—	—	—	—	—	—
	Firms with 500 to 999 employees	—	—	—	—	—	—
	Firms with 1,000 employees or more	—	—	—	—	—	—
	Firms not operated for the entire year	80	80	9 198	3 064	746	157
611519	Other trade & technical schools						
	All firms	2 201	2 558	1 998 163	709 834	167 177	30 458
	Firms operated for the entire year	1 751	2 106	1 928 342	691 805	163 117	29 629
	Firms with less than 5 employees	843	843	149 993	42 042	8 886	1 889
	Firms with 5 to 9 employees	362	372	160 478	52 115	11 282	2 347
	Firms with 10 to 19 employees	250	269	236 611	76 809	17 184	3 357
	Firms with 20 to 49 employees	187	278	383 428	151 015	35 383	5 726
	Firms with 50 to 99 employees	62	155	D	D	D	h
	Firms with 100 to 249 employees	39	100	D	D	D	i
	Firms with 250 to 499 employees	4	16	D	D	D	g
	Firms with 500 to 999 employees	3	58	138 890	50 901	12 887	1 735
	Firms with 1,000 employees or more	1	15	D	D	D	h
	Firms not operated for the entire year	450	452	69 821	18 029	4 060	829
6116	Other schools & instruction						
	All firms	18 189	19 294	5 197 024	1 596 148	348 822	123 860
	Firms operated for the entire year	13 308	14 405	4 699 076	1 472 578	328 867	113 347
	Firms with less than 5 employees	7 258	7 274	937 373	213 366	45 449	15 344
	Firms with 5 to 9 employees	3 139	3 186	766 495	221 706	50 585	20 684
	Firms with 10 to 19 employees	1 844	1 957	812 793	278 917	62 393	24 343
	Firms with 20 to 49 employees	845	1 097	828 631	312 796	72 649	24 149
	Firms with 50 to 99 employees	142	272	353 786	150 295	31 924	9 382
	Firms with 100 to 249 employees	61	279	D	D	D	i
	Firms with 250 to 499 employees	15	105	200 328	65 569	14 977	4 687
	Firms with 500 to 999 employees	2	14	D	D	D	g
	Firms with 1,000 employees or more	2	221	D	D	D	h
	Firms not operated for the entire year	4 881	4 889	497 948	123 570	19 955	10 513
61161	Fine arts schools						
	All firms	6 116	6 245	954 051	278 143	67 005	31 651
	Firms operated for the entire year	4 719	4 845	851 868	255 366	62 350	28 760
	Firms with less than 5 employees	2 640	2 645	270 205	53 635	13 201	5 915
	Firms with 5 to 9 employees	1 319	1 337	225 752	64 876	16 302	8 653
	Firms with 10 to 19 employees	588	622	184 222	65 103	16 034	7 558
	Firms with 20 to 49 employees	145	188	117 304	46 139	10 694	4 048
	Firms with 50 to 99 employees	19	42	32 950	16 352	4 206	1 241
	Firms with 100 to 249 employees	6	9	D	D	D	f
	Firms with 250 to 499 employees	2	2	D	D	D	f
	Firms with 500 to 999 employees	—	—	—	—	—	—
	Firms with 1,000 employees or more	—	—	—	—	—	—
	Firms not operated for the entire year	1 397	1 400	102 183	22 777	4 655	2 891
611610	Fine arts schools						
	All firms	6 116	6 245	954 051	278 143	67 005	31 651
	Firms operated for the entire year	4 719	4 845	851 868	255 366	62 350	28 760
	Firms with less than 5 employees	2 640	2 645	270 205	53 635	13 201	5 915
	Firms with 5 to 9 employees	1 319	1 337	225 752	64 876	16 302	8 653
	Firms with 10 to 19 employees	588	622	184 222	65 103	16 034	7 558
	Firms with 20 to 49 employees	145	188	117 304	46 139	10 694	4 048
	Firms with 50 to 99 employees	19	42	32 950	16 352	4 206	1 241
	Firms with 100 to 249 employees	6	9	D	D	D	f
	Firms with 250 to 499 employees	2	2	D	D	D	f
	Firms with 500 to 999 employees	—	—	—	—	—	—
	Firms with 1,000 employees or more	—	—	—	—	—	—
	Firms not operated for the entire year	1 397	1 400	102 183	22 777	4 655	2 891

See footnotes at end of table.

Table 5a. Employment Size of Firms Subject to Federal Income Tax: 1997—Con.

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of firm ¹	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.						
611	Educational services—Con.						
6116101	Dance schools (including children's & professionals ¹)						
	All firms	4 999	5 097	716 424	199 984	49 429	25 960
	Firms operated for the entire year	3 931	4 026	637 487	183 002	45 514	23 415
	Firms with less than 5 employees	2 135	2 140	212 219	40 856	10 211	4 959
	Firms with 5 to 9 employees	1 176	1 193	190 228	53 969	13 796	7 716
	Firms with 10 to 19 employees	497	528	143 791	49 965	12 396	6 342
	Firms with 20 to 49 employees	108	141	71 433	28 974	6 986	2 968
	Firms with 50 to 99 employees	10	17	12 309	5 836	1 372	581
	Firms with 100 to 249 employees	4	6	D	D	D	e
	Firms with 250 to 499 employees	1	1	D	D	D	e
	Firms with 500 to 999 employees	—	—	—	—	—	—
	Firms with 1,000 employees or more	—	—	—	—	—	—
	Firms not operated for the entire year	1 068	1 071	78 937	16 982	3 915	2 545
6116102	Art, drama, & music schools						
	All firms	1 117	1 148	237 627	78 159	17 576	5 691
	Firms operated for the entire year	788	819	214 381	72 364	16 836	5 345
	Firms with less than 5 employees	505	505	57 986	12 779	2 990	956
	Firms with 5 to 9 employees	143	144	35 524	10 907	2 506	937
	Firms with 10 to 19 employees	91	94	40 431	15 138	3 638	1 216
	Firms with 20 to 49 employees	37	47	45 871	17 165	3 708	1 080
	Firms with 50 to 99 employees	9	25	20 641	10 516	2 834	660
	Firms with 100 to 249 employees	2	3	D	D	D	c
	Firms with 250 to 499 employees	1	1	D	D	D	e
	Firms with 500 to 999 employees	—	—	—	—	—	—
	Firms with 1,000 employees or more	—	—	—	—	—	—
	Firms not operated for the entire year	329	329	23 246	5 795	740	346
61162	Sports & recreation instruction						
	All firms	5 556	5 674	1 270 117	374 129	77 535	33 157
	Firms operated for the entire year	3 766	3 882	1 036 142	313 420	69 168	28 467
	Firms with less than 5 employees	2 157	2 164	306 339	67 604	13 713	4 319
	Firms with 5 to 9 employees	793	806	207 152	56 713	12 734	5 217
	Firms with 10 to 19 employees	516	536	223 114	72 386	15 504	6 777
	Firms with 20 to 49 employees	250	289	199 311	75 648	17 427	7 156
	Firms with 50 to 99 employees	35	53	56 741	22 789	5 426	2 145
	Firms with 100 to 249 employees	11	23	24 160	7 387	1 528	1 490
	Firms with 250 to 499 employees	4	11	19 325	10 893	2 836	1 363
	Firms with 500 to 999 employees	—	—	—	—	—	—
	Firms with 1,000 employees or more	—	—	—	—	—	—
	Firms not operated for the entire year	1 790	1 792	233 975	60 709	8 367	4 690
611620	Sports & recreation instruction						
	All firms	5 556	5 674	1 270 117	374 129	77 535	33 157
	Firms operated for the entire year	3 766	3 882	1 036 142	313 420	69 168	28 467
	Firms with less than 5 employees	2 157	2 164	306 339	67 604	13 713	4 319
	Firms with 5 to 9 employees	793	806	207 152	56 713	12 734	5 217
	Firms with 10 to 19 employees	516	536	223 114	72 386	15 504	6 777
	Firms with 20 to 49 employees	250	289	199 311	75 648	17 427	7 156
	Firms with 50 to 99 employees	35	53	56 741	22 789	5 426	2 145
	Firms with 100 to 249 employees	11	23	24 160	7 387	1 528	1 490
	Firms with 250 to 499 employees	4	11	19 325	10 893	2 836	1 363
	Firms with 500 to 999 employees	—	—	—	—	—	—
	Firms with 1,000 employees or more	—	—	—	—	—	—
	Firms not operated for the entire year	1 790	1 792	233 975	60 709	8 367	4 690
61163	Language schools						
	All firms	470	610	413 224	120 641	27 030	8 490
	Firms operated for the entire year	343	483	401 096	117 311	26 460	8 143
	Firms with less than 5 employees	139	139	19 602	4 371	999	318
	Firms with 5 to 9 employees	59	59	16 704	6 040	1 228	388
	Firms with 10 to 19 employees	67	77	34 188	12 973	2 970	946
	Firms with 20 to 49 employees	53	64	65 009	27 945	5 877	1 661
	Firms with 50 to 99 employees	18	41	55 986	20 070	3 903	1 250
	Firms with 100 to 249 employees	4	14	28 387	8 729	2 133	500
	Firms with 250 to 499 employees	2	14	D	D	D	f
	Firms with 500 to 999 employees	—	—	—	—	—	—
	Firms with 1,000 employees or more	1	75	D	D	D	g
	Firms not operated for the entire year	127	127	12 128	3 330	570	347
611630	Language schools						
	All firms	470	610	413 224	120 641	27 030	8 490
	Firms operated for the entire year	343	483	401 096	117 311	26 460	8 143
	Firms with less than 5 employees	139	139	19 602	4 371	999	318
	Firms with 5 to 9 employees	59	59	16 704	6 040	1 228	388
	Firms with 10 to 19 employees	67	77	34 188	12 973	2 970	946
	Firms with 20 to 49 employees	53	64	65 009	27 945	5 877	1 661
	Firms with 50 to 99 employees	18	41	55 986	20 070	3 903	1 250
	Firms with 100 to 249 employees	4	14	28 387	8 729	2 133	500
	Firms with 250 to 499 employees	2	14	D	D	D	f
	Firms with 500 to 999 employees	—	—	—	—	—	—
	Firms with 1,000 employees or more	1	75	D	D	D	g
	Firms not operated for the entire year	127	127	12 128	3 330	570	347

See footnotes at end of table.

Table 5a. Employment Size of Firms Subject to Federal Income Tax: 1997—Con.

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of firm ¹	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.						
611	Educational services—Con.						
61169	All other schools & instruction						
	All firms	6 059	6 765	2 559 632	823 235	177 252	50 562
	Firms operated for the entire year	4 492	5 195	2 409 970	786 481	170 889	47 977
	Firms with less than 5 employees	2 325	2 329	342 206	88 063	17 601	4 801
	Firms with 5 to 9 employees	972	988	318 742	94 803	20 482	6 452
	Firms with 10 to 19 employees	678	726	375 120	130 239	28 206	9 134
	Firms with 20 to 49 employees	398	556	458 047	166 457	38 993	11 327
	Firms with 50 to 99 employees	69	131	201 231	88 785	17 863	4 655
	Firms with 100 to 249 employees	40	233	D	D	D	i
	Firms with 250 to 499 employees	7	76	121 625	41 320	9 197	2 083
	Firms with 500 to 999 employees	2	14	D	D	D	g
	Firms with 1,000 employees or more	1	142	D	D	D	g
	Firms not operated for the entire year	1 567	1 570	149 662	36 754	6 363	2 585
611691	Exam preparation & tutoring						
	All firms	1 807	2 223	729 808	258 380	53 553	20 051
	Firms operated for the entire year	1 396	1 809	693 787	249 136	52 066	19 276
	Firms with less than 5 employees	573	575	72 826	16 818	3 477	1 235
	Firms with 5 to 9 employees	322	331	74 023	25 232	5 185	2 169
	Firms with 10 to 19 employees	287	302	103 126	40 542	8 866	3 929
	Firms with 20 to 49 employees	169	217	122 755	45 698	10 340	4 765
	Firms with 50 to 99 employees	29	78	66 810	29 029	7 817	1 983
	Firms with 100 to 249 employees	12	121	D	D	D	g
	Firms with 250 to 499 employees	3	43	52 561	15 909	3 535	1 003
	Firms with 500 to 999 employees	—	—	—	—	—	—
	Firms with 1,000 employees or more	1	142	D	D	D	g
	Firms not operated for the entire year	411	414	36 021	9 244	1 487	775
611692	Automobile driving schools						
	All firms	1 553	1 663	331 427	118 223	24 767	9 334
	Firms operated for the entire year	1 193	1 303	301 152	110 366	22 955	8 787
	Firms with less than 5 employees	672	673	63 892	17 105	3 419	1 469
	Firms with 5 to 9 employees	299	302	61 944	22 817	4 672	1 991
	Firms with 10 to 19 employees	141	163	52 372	21 651	4 383	1 832
	Firms with 20 to 49 employees	62	122	48 637	19 560	4 244	1 684
	Firms with 50 to 99 employees	12	17	22 058	9 702	2 045	764
	Firms with 100 to 249 employees	7	26	52 249	19 531	4 192	1 047
	Firms with 250 to 499 employees	—	—	—	—	—	—
	Firms with 500 to 999 employees	—	—	—	—	—	—
	Firms with 1,000 employees or more	—	—	—	—	—	—
	Firms not operated for the entire year	360	360	30 275	7 857	1 812	547
611699	All other miscellaneous schools & instruction						
	All firms	2 707	2 879	1 498 397	446 632	98 932	21 177
	Firms operated for the entire year	1 910	2 082	1 412 450	426 425	95 536	19 869
	Firms with less than 5 employees	1 080	1 081	205 488	54 140	10 705	2 097
	Firms with 5 to 9 employees	351	355	182 775	46 754	10 625	2 292
	Firms with 10 to 19 employees	255	273	221 757	68 946	15 161	3 446
	Firms with 20 to 49 employees	166	207	285 041	100 500	24 245	4 848
	Firms with 50 to 99 employees	34	56	135 120	58 191	11 851	2 341
	Firms with 100 to 249 employees	18	64	D	D	D	h
	Firms with 250 to 499 employees	4	32	67 264	24 361	5 398	1 026
	Firms with 500 to 999 employees	2	14	D	D	D	g
	Firms with 1,000 employees or more	—	—	—	—	—	—
	Firms not operated for the entire year	797	797	85 947	20 207	3 396	1 308
6117	Educational support services						
	All firms	2 836	2 968	1 368 727	457 139	96 641	16 654
	Firms operated for the entire year	1 971	2 103	1 271 188	428 400	92 738	15 865
	Firms with less than 5 employees	1 373	1 377	288 871	82 272	16 747	2 503
	Firms with 5 to 9 employees	304	308	176 490	56 062	11 915	1 945
	Firms with 10 to 19 employees	171	187	204 095	80 325	17 623	2 294
	Firms with 20 to 49 employees	82	118	198 074	80 893	17 473	2 353
	Firms with 50 to 99 employees	23	46	158 531	51 532	12 268	1 566
	Firms with 100 to 249 employees	13	29	D	D	D	g
	Firms with 250 to 499 employees	4	32	51 864	25 738	5 663	1 489
	Firms with 500 to 999 employees	—	—	—	—	—	—
	Firms with 1,000 employees or more	1	6	D	D	D	g
	Firms not operated for the entire year	865	865	97 539	28 739	3 903	789
61171	Educational support services						
	All firms	2 836	2 968	1 368 727	457 139	96 641	16 654
	Firms operated for the entire year	1 971	2 103	1 271 188	428 400	92 738	15 865
	Firms with less than 5 employees	1 373	1 377	288 871	82 272	16 747	2 503
	Firms with 5 to 9 employees	304	308	176 490	56 062	11 915	1 945
	Firms with 10 to 19 employees	171	187	204 095	80 325	17 623	2 294
	Firms with 20 to 49 employees	82	118	198 074	80 893	17 473	2 353
	Firms with 50 to 99 employees	23	46	158 531	51 532	12 268	1 566
	Firms with 100 to 249 employees	13	29	D	D	D	g
	Firms with 250 to 499 employees	4	32	51 864	25 738	5 663	1 489
	Firms with 500 to 999 employees	—	—	—	—	—	—
	Firms with 1,000 employees or more	1	6	D	D	D	g
	Firms not operated for the entire year	865	865	97 539	28 739	3 903	789

See footnotes at end of table.

Table 5a. Employment Size of Firms Subject to Federal Income Tax: 1997—Con.

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of firm ¹	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.						
611	Educational services—Con.						
611710	Educational support services						
	All firms	2 836	2 968	1 368 727	457 139	96 641	16 654
	Firms operated for the entire year	1 971	2 103	1 271 188	428 400	92 738	15 865
	Firms with less than 5 employees	1 373	1 377	288 871	82 272	16 747	2 503
	Firms with 5 to 9 employees	304	308	176 490	56 062	11 915	1 945
	Firms with 10 to 19 employees	171	187	204 095	80 325	17 623	2 294
	Firms with 20 to 49 employees	82	118	198 074	80 893	17 473	2 353
	Firms with 50 to 99 employees	23	46	158 531	51 532	12 268	1 566
	Firms with 100 to 249 employees	13	29	D	D	D	g
	Firms with 250 to 499 employees	4	32	51 864	25 738	5 663	1 489
	Firms with 500 to 999 employees	—	—	—	—	—	—
	Firms with 1,000 employees or more	1	6	D	D	D	g
	Firms not operated for the entire year	865	865	97 539	28 739	3 903	789

¹Based on the number of paid employees for the pay period including March 12.

Table 5b. Employment Size of Firms Exempt From Federal Income Tax: 1997

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of firm ¹	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES						
	All firms	6 580	7 153	5 505 710	1 461 479	345 475	72 388
	Firms operated for the entire year	5 541	6 110	5 391 594	1 429 060	340 402	69 928
	Firms with less than 5 employees	2 720	2 729	488 872	129 518	28 952	5 859
	Firms with 5 to 9 employees	1 212	1 235	543 412	151 242	35 397	7 983
	Firms with 10 to 19 employees	826	876	652 261	193 719	46 785	11 126
	Firms with 20 to 49 employees	539	688	854 365	288 138	68 187	16 182
	Firms with 50 to 99 employees	169	313	672 072	203 372	48 837	11 647
	Firms with 100 to 249 employees	57	199	785 331	173 579	41 601	8 136
	Firms with 250 to 499 employees	15	60	748 792	118 174	29 186	4 864
	Firms with 500 to 999 employees	1	3	D	D	D	f
	Firms with 1,000 employees or more	2	7	D	D	D	h
	Firms not operated for the entire year	1 039	1 043	114 116	32 419	5 073	2 460
611	Educational services						
	All firms	6 580	7 153	5 505 710	1 461 479	345 475	72 388
	Firms operated for the entire year	5 541	6 110	5 391 594	1 429 060	340 402	69 928
	Firms with less than 5 employees	2 720	2 729	488 872	129 518	28 952	5 859
	Firms with 5 to 9 employees	1 212	1 235	543 412	151 242	35 397	7 983
	Firms with 10 to 19 employees	826	876	652 261	193 719	46 785	11 126
	Firms with 20 to 49 employees	539	688	854 365	288 138	68 187	16 182
	Firms with 50 to 99 employees	169	313	672 072	203 372	48 837	11 647
	Firms with 100 to 249 employees	57	199	785 331	173 579	41 601	8 136
	Firms with 250 to 499 employees	15	60	748 792	118 174	29 186	4 864
	Firms with 500 to 999 employees	1	3	D	D	D	f
	Firms with 1,000 employees or more	2	7	D	D	D	h
	Firms not operated for the entire year	1 039	1 043	114 116	32 419	5 073	2 460
6114	Business schools, & computer & management training						
	All firms	479	519	650 920	141 716	33 171	4 783
	Firms operated for the entire year	400	440	641 861	139 636	32 846	4 683
	Firms with less than 5 employees	206	206	58 434	15 317	3 258	443
	Firms with 5 to 9 employees	84	84	61 606	15 985	3 595	548
	Firms with 10 to 19 employees	62	62	86 044	22 887	5 551	843
	Firms with 20 to 49 employees	34	43	95 239	27 406	6 232	983
	Firms with 50 to 99 employees	8	25	42 713	15 343	3 747	538
	Firms with 100 to 249 employees	4	13	D	D	D	f
	Firms with 250 to 499 employees	2	7	D	D	D	f
	Firms with 500 to 999 employees	—	—	—	—	—	—
	Firms with 1,000 employees or more	—	—	—	—	—	—
	Firms not operated for the entire year	79	79	9 059	2 080	325	100
61141	Business & secretarial schools						
	All firms	34	38	29 541	13 594	3 396	631
	Firms operated for the entire year	28	32	29 090	13 443	3 391	630
	Firms with less than 5 employees	7	7	1 166	367	98	13
	Firms with 5 to 9 employees	8	8	3 036	1 056	228	54
	Firms with 10 to 19 employees	4	4	3 387	1 702	448	54
	Firms with 20 to 49 employees	6	7	9 378	4 451	1 133	191
	Firms with 50 to 99 employees	2	2	D	D	D	c
	Firms with 100 to 249 employees	1	4	D	D	D	c
	Firms with 250 to 499 employees	—	—	—	—	—	—
	Firms with 500 to 999 employees	—	—	—	—	—	—
	Firms with 1,000 employees or more	—	—	—	—	—	—
	Firms not operated for the entire year	6	6	451	151	5	1
611410	Business & secretarial schools						
	All firms	34	38	29 541	13 594	3 396	631
	Firms operated for the entire year	28	32	29 090	13 443	3 391	630
	Firms with less than 5 employees	7	7	1 166	367	98	13
	Firms with 5 to 9 employees	8	8	3 036	1 056	228	54
	Firms with 10 to 19 employees	4	4	3 387	1 702	448	54
	Firms with 20 to 49 employees	6	7	9 378	4 451	1 133	191
	Firms with 50 to 99 employees	2	2	D	D	D	c
	Firms with 100 to 249 employees	1	4	D	D	D	c
	Firms with 250 to 499 employees	—	—	—	—	—	—
	Firms with 500 to 999 employees	—	—	—	—	—	—
	Firms with 1,000 employees or more	—	—	—	—	—	—
	Firms not operated for the entire year	6	6	451	151	5	1
61142	Computer training						
	All firms	53	55	33 424	8 904	1 927	386
	Firms operated for the entire year	41	43	32 799	8 592	1 845	351
	Firms with less than 5 employees	15	15	5 242	1 541	220	34
	Firms with 5 to 9 employees	13	13	6 213	1 887	335	89
	Firms with 10 to 19 employees	10	10	8 158	2 914	767	142
	Firms with 20 to 49 employees	3	5	13 186	2 250	523	86
	Firms with 50 to 99 employees	—	—	—	—	—	—
	Firms with 100 to 249 employees	—	—	—	—	—	—
	Firms with 250 to 499 employees	—	—	—	—	—	—
	Firms with 500 to 999 employees	—	—	—	—	—	—
	Firms with 1,000 employees or more	—	—	—	—	—	—
	Firms not operated for the entire year	12	12	625	312	82	35

See footnotes at end of table.

Table 5b. Employment Size of Firms Exempt From Federal Income Tax: 1997—Con.

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of firm ¹	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.						
611	Educational services—Con.						
611420	Computer training						
	All firms	53	55	33 424	8 904	1 927	386
	Firms operated for the entire year	41	43	32 799	8 592	1 845	351
	Firms with less than 5 employees	15	15	5 242	1 541	220	34
	Firms with 5 to 9 employees	13	13	6 213	1 887	335	89
	Firms with 10 to 19 employees	10	10	8 158	2 914	767	142
	Firms with 20 to 49 employees	3	5	13 186	2 250	523	86
	Firms with 50 to 99 employees	—	—	—	—	—	—
	Firms with 100 to 249 employees	—	—	—	—	—	—
	Firms with 250 to 499 employees	—	—	—	—	—	—
	Firms with 500 to 999 employees	—	—	—	—	—	—
	Firms with 1,000 employees or more	—	—	—	—	—	—
	Firms not operated for the entire year	12	12	625	312	82	35
61143	Professional & management development training						
	All firms	392	426	587 955	119 218	27 848	3 766
	Firms operated for the entire year	331	365	579 972	117 601	27 610	3 702
	Firms with less than 5 employees	184	184	52 026	13 409	2 940	396
	Firms with 5 to 9 employees	63	63	52 357	13 042	3 032	405
	Firms with 10 to 19 employees	48	48	74 499	18 271	4 336	647
	Firms with 20 to 49 employees	25	31	72 675	20 705	4 576	706
	Firms with 50 to 99 employees	6	23	D	D	D	e
	Firms with 100 to 249 employees	3	9	50 080	9 979	2 448	351
	Firms with 250 to 499 employees	2	7	D	D	D	f
	Firms with 500 to 999 employees	—	—	—	—	—	—
	Firms with 1,000 employees or more	—	—	—	—	—	—
	Firms not operated for the entire year	61	61	7 983	1 617	238	64
611430	Professional & management development training						
	All firms	392	426	587 955	119 218	27 848	3 766
	Firms operated for the entire year	331	365	579 972	117 601	27 610	3 702
	Firms with less than 5 employees	184	184	52 026	13 409	2 940	396
	Firms with 5 to 9 employees	63	63	52 357	13 042	3 032	405
	Firms with 10 to 19 employees	48	48	74 499	18 271	4 336	647
	Firms with 20 to 49 employees	25	31	72 675	20 705	4 576	706
	Firms with 50 to 99 employees	6	23	D	D	D	e
	Firms with 100 to 249 employees	3	9	50 080	9 979	2 448	351
	Firms with 250 to 499 employees	2	7	D	D	D	f
	Firms with 500 to 999 employees	—	—	—	—	—	—
	Firms with 1,000 employees or more	—	—	—	—	—	—
	Firms not operated for the entire year	61	61	7 983	1 617	238	64
6115	Technical & trade schools						
	All firms	1 220	1 381	963 547	251 151	59 168	13 167
	Firms operated for the entire year	1 102	1 263	952 101	247 863	58 414	12 895
	Firms with less than 5 employees	506	509	94 807	27 167	6 321	1 119
	Firms with 5 to 9 employees	265	270	106 366	33 282	7 860	1 743
	Firms with 10 to 19 employees	192	208	152 756	47 663	11 806	2 568
	Firms with 20 to 49 employees	95	137	173 739	60 236	14 110	2 911
	Firms with 50 to 99 employees	31	96	227 266	38 039	8 840	2 116
	Firms with 100 to 249 employees	10	39	166 739	31 431	6 986	1 398
	Firms with 250 to 499 employees	3	4	30 428	10 045	2 491	1 040
	Firms with 500 to 999 employees	—	—	—	—	—	—
	Firms with 1,000 employees or more	—	—	—	—	—	—
	Firms not operated for the entire year	118	118	11 446	3 288	754	272
61151	Technical & trade schools						
	All firms	1 220	1 381	963 547	251 151	59 168	13 167
	Firms operated for the entire year	1 102	1 263	952 101	247 863	58 414	12 895
	Firms with less than 5 employees	506	509	94 807	27 167	6 321	1 119
	Firms with 5 to 9 employees	265	270	106 366	33 282	7 860	1 743
	Firms with 10 to 19 employees	192	208	152 756	47 663	11 806	2 568
	Firms with 20 to 49 employees	95	137	173 739	60 236	14 110	2 911
	Firms with 50 to 99 employees	31	96	227 266	38 039	8 840	2 116
	Firms with 100 to 249 employees	10	39	166 739	31 431	6 986	1 398
	Firms with 250 to 499 employees	3	4	30 428	10 045	2 491	1 040
	Firms with 500 to 999 employees	—	—	—	—	—	—
	Firms with 1,000 employees or more	—	—	—	—	—	—
	Firms not operated for the entire year	118	118	11 446	3 288	754	272
611511	Cosmetology & barber schools						
	All firms	2	2	D	D	D	a
	Firms operated for the entire year	1	1	D	D	D	a
	Firms with less than 5 employees	1	1	D	D	D	a
	Firms with 5 to 9 employees	—	—	—	—	—	—
	Firms with 10 to 19 employees	—	—	—	—	—	—
	Firms with 20 to 49 employees	—	—	—	—	—	—
	Firms with 50 to 99 employees	—	—	—	—	—	—
	Firms with 100 to 249 employees	—	—	—	—	—	—
	Firms with 250 to 499 employees	—	—	—	—	—	—
	Firms with 500 to 999 employees	—	—	—	—	—	—
	Firms with 1,000 employees or more	—	—	—	—	—	—
	Firms not operated for the entire year	1	1	D	D	D	a

See footnotes at end of table.

Table 5b. Employment Size of Firms Exempt From Federal Income Tax: 1997—Con.

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of firm ¹	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.						
611	Educational services—Con.						
611512	Flight training						
	All firms	38	45	D	D	D	f
	Firms operated for the entire year	32	39	D	D	D	f
	Firms with less than 5 employees	15	15	D	D	D	b
	Firms with 5 to 9 employees	10	15	D	D	D	b
	Firms with 10 to 19 employees	4	4	D	D	D	b
	Firms with 20 to 49 employees	1	1	D	D	D	b
	Firms with 50 to 99 employees	1	2	D	D	D	b
	Firms with 100 to 249 employees	—	—	—	—	—	—
	Firms with 250 to 499 employees	1	2	D	D	D	e
	Firms with 500 to 999 employees	—	—	—	—	—	—
	Firms with 1,000 employees or more	—	—	—	—	—	—
	Firms not operated for the entire year	6	6	D	D	D	a
611513	Apprenticeship training						
	All firms	778	904	330 636	109 600	26 351	6 194
	Firms operated for the entire year	725	851	327 584	108 659	26 051	6 036
	Firms with less than 5 employees	355	357	63 708	18 955	4 455	797
	Firms with 5 to 9 employees	184	195	65 946	21 040	5 004	1 220
	Firms with 10 to 19 employees	128	142	79 246	25 281	6 396	1 728
	Firms with 20 to 49 employees	44	68	84 515	27 771	6 459	1 280
	Firms with 50 to 99 employees	12	66	D	D	D	f
	Firms with 100 to 249 employees	2	23	D	D	D	c
	Firms with 250 to 499 employees	—	—	—	—	—	—
	Firms with 500 to 999 employees	—	—	—	—	—	—
	Firms with 1,000 employees or more	—	—	—	—	—	—
	Firms not operated for the entire year	53	53	3 052	941	300	158
611519	Other trade & technical schools						
	All firms	410	430	606 853	133 026	30 663	6 372
	Firms operated for the entire year	352	372	598 779	130 751	30 214	6 259
	Firms with less than 5 employees	138	139	28 440	7 793	1 763	296
	Firms with 5 to 9 employees	75	76	D	D	D	e
	Firms with 10 to 19 employees	60	61	D	D	D	f
	Firms with 20 to 49 employees	51	59	D	D	D	g
	Firms with 50 to 99 employees	18	25	198 965	26 944	6 126	1 264
	Firms with 100 to 249 employees	8	10	D	D	D	g
	Firms with 250 to 499 employees	2	2	D	D	D	f
	Firms with 500 to 999 employees	—	—	—	—	—	—
	Firms with 1,000 employees or more	—	—	—	—	—	—
	Firms not operated for the entire year	58	58	8 074	2 275	449	113
6116	Other schools & instruction						
	All firms	4 208	4 470	1 929 655	647 192	152 229	41 491
	Firms operated for the entire year	3 480	3 738	1 855 883	624 909	148 755	39 530
	Firms with less than 5 employees	1 725	1 730	262 452	69 313	15 312	3 669
	Firms with 5 to 9 employees	755	768	280 262	81 287	19 133	4 968
	Firms with 10 to 19 employees	505	546	299 009	103 065	24 746	6 787
	Firms with 20 to 49 employees	348	408	374 398	148 346	35 505	10 436
	Firms with 50 to 99 employees	110	164	280 563	116 526	28 171	7 527
	Firms with 100 to 249 employees	31	95	D	D	D	h
	Firms with 250 to 499 employees	6	27	D	D	D	g
	Firms with 500 to 999 employees	—	—	—	—	—	—
	Firms with 1,000 employees or more	—	—	—	—	—	—
	Firms not operated for the entire year	728	732	73 772	22 283	3 474	1 961
61161	Fine arts schools						
	All firms	971	1 009	388 484	139 989	33 731	11 601
	Firms operated for the entire year	831	869	373 588	135 261	32 772	11 091
	Firms with less than 5 employees	367	367	64 112	13 688	3 115	783
	Firms with 5 to 9 employees	188	188	62 179	18 342	4 445	1 246
	Firms with 10 to 19 employees	124	130	49 501	18 233	4 509	1 654
	Firms with 20 to 49 employees	106	112	90 804	36 493	8 781	3 188
	Firms with 50 to 99 employees	36	54	64 734	28 170	6 933	2 475
	Firms with 100 to 249 employees	8	10	D	D	D	g
	Firms with 250 to 499 employees	2	8	D	D	D	f
	Firms with 500 to 999 employees	—	—	—	—	—	—
	Firms with 1,000 employees or more	—	—	—	—	—	—
	Firms not operated for the entire year	140	140	14 896	4 728	959	510
611610	Fine arts schools						
	All firms	971	1 009	388 484	139 989	33 731	11 601
	Firms operated for the entire year	831	869	373 588	135 261	32 772	11 091
	Firms with less than 5 employees	367	367	64 112	13 688	3 115	783
	Firms with 5 to 9 employees	188	188	62 179	18 342	4 445	1 246
	Firms with 10 to 19 employees	124	130	49 501	18 233	4 509	1 654
	Firms with 20 to 49 employees	106	112	90 804	36 493	8 781	3 188
	Firms with 50 to 99 employees	36	54	64 734	28 170	6 933	2 475
	Firms with 100 to 249 employees	8	10	D	D	D	g
	Firms with 250 to 499 employees	2	8	D	D	D	f
	Firms with 500 to 999 employees	—	—	—	—	—	—
	Firms with 1,000 employees or more	—	—	—	—	—	—
	Firms not operated for the entire year	140	140	14 896	4 728	959	510

See footnotes at end of table.

Table 5b. Employment Size of Firms Exempt From Federal Income Tax: 1997—Con.

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of firm ¹	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.						
611	Educational services—Con.						
6116101	Dance schools (including children's & professionals ¹)						
	All firms	268	270	65 308	23 394	5 780	1 980
	Firms operated for the entire year	230	232	62 737	22 717	5 598	1 875
	Firms with less than 5 employees	120	120	15 528	3 706	894	256
	Firms with 5 to 9 employees	59	59	10 818	3 604	863	405
	Firms with 10 to 19 employees	32	33	8 983	3 349	961	442
	Firms with 20 to 49 employees	17	18	D	D	D	e
	Firms with 50 to 99 employees	1	1	D	D	D	b
	Firms with 100 to 249 employees	1	1	D	D	D	c
	Firms with 250 to 499 employees	—	—	—	—	—	—
	Firms with 500 to 999 employees	—	—	—	—	—	—
	Firms with 1,000 employees or more	—	—	—	—	—	—
	Firms not operated for the entire year	38	38	2 571	677	182	105
6116102	Art, drama, & music schools						
	All firms	703	739	323 176	116 595	27 951	9 621
	Firms operated for the entire year	601	637	310 851	112 544	27 174	9 216
	Firms with less than 5 employees	247	247	48 584	9 982	2 221	527
	Firms with 5 to 9 employees	129	129	51 361	14 738	3 582	841
	Firms with 10 to 19 employees	92	97	40 518	14 884	3 548	1 212
	Firms with 20 to 49 employees	89	94	D	D	D	h
	Firms with 50 to 99 employees	35	53	D	D	D	g
	Firms with 100 to 249 employees	7	9	22 490	10 681	2 570	905
	Firms with 250 to 499 employees	2	8	D	D	D	f
	Firms with 500 to 999 employees	—	—	—	—	—	—
	Firms with 1,000 employees or more	—	—	—	—	—	—
	Firms not operated for the entire year	102	102	12 325	4 051	777	405
61162	Sports & recreation instruction						
	All firms	720	749	156 147	47 471	10 147	4 390
	Firms operated for the entire year	517	542	136 947	42 177	9 487	4 046
	Firms with less than 5 employees	273	276	44 788	10 111	1 960	585
	Firms with 5 to 9 employees	130	132	30 291	9 563	2 179	839
	Firms with 10 to 19 employees	72	80	23 075	7 105	1 689	929
	Firms with 20 to 49 employees	34	45	28 966	11 496	2 710	1 125
	Firms with 50 to 99 employees	8	9	9 827	3 902	949	568
	Firms with 100 to 249 employees	—	—	—	—	—	—
	Firms with 250 to 499 employees	—	—	—	—	—	—
	Firms with 500 to 999 employees	—	—	—	—	—	—
	Firms with 1,000 employees or more	—	—	—	—	—	—
	Firms not operated for the entire year	203	207	19 200	5 294	660	344
611620	Sports & recreation instruction						
	All firms	720	749	156 147	47 471	10 147	4 390
	Firms operated for the entire year	517	542	136 947	42 177	9 487	4 046
	Firms with less than 5 employees	273	276	44 788	10 111	1 960	585
	Firms with 5 to 9 employees	130	132	30 291	9 563	2 179	839
	Firms with 10 to 19 employees	72	80	23 075	7 105	1 689	929
	Firms with 20 to 49 employees	34	45	28 966	11 496	2 710	1 125
	Firms with 50 to 99 employees	8	9	9 827	3 902	949	568
	Firms with 100 to 249 employees	—	—	—	—	—	—
	Firms with 250 to 499 employees	—	—	—	—	—	—
	Firms with 500 to 999 employees	—	—	—	—	—	—
	Firms with 1,000 employees or more	—	—	—	—	—	—
	Firms not operated for the entire year	203	207	19 200	5 294	660	344
61163	Language schools						
	All firms	226	244	75 344	31 677	7 439	3 346
	Firms operated for the entire year	170	188	70 833	30 038	7 054	2 823
	Firms with less than 5 employees	54	54	6 420	1 791	408	132
	Firms with 5 to 9 employees	41	41	7 298	2 469	526	289
	Firms with 10 to 19 employees	33	36	12 718	5 090	1 198	458
	Firms with 20 to 49 employees	34	42	28 037	11 494	2 746	1 025
	Firms with 50 to 99 employees	4	4	1 390	575	152	262
	Firms with 100 to 249 employees	3	3	D	D	D	e
	Firms with 250 to 499 employees	1	8	D	D	D	e
	Firms with 500 to 999 employees	—	—	—	—	—	—
	Firms with 1,000 employees or more	—	—	—	—	—	—
	Firms not operated for the entire year	56	56	4 511	1 639	385	523
611630	Language schools						
	All firms	226	244	75 344	31 677	7 439	3 346
	Firms operated for the entire year	170	188	70 833	30 038	7 054	2 823
	Firms with less than 5 employees	54	54	6 420	1 791	408	132
	Firms with 5 to 9 employees	41	41	7 298	2 469	526	289
	Firms with 10 to 19 employees	33	36	12 718	5 090	1 198	458
	Firms with 20 to 49 employees	34	42	28 037	11 494	2 746	1 025
	Firms with 50 to 99 employees	4	4	1 390	575	152	262
	Firms with 100 to 249 employees	3	3	D	D	D	e
	Firms with 250 to 499 employees	1	8	D	D	D	e
	Firms with 500 to 999 employees	—	—	—	—	—	—
	Firms with 1,000 employees or more	—	—	—	—	—	—
	Firms not operated for the entire year	56	56	4 511	1 639	385	523

See footnotes at end of table.

Table 5b. Employment Size of Firms Exempt From Federal Income Tax: 1997—Con.

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of firm ¹	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.						
611	Educational services—Con.						
61169	All other schools & instruction						
	All firms	2 297	2 468	1 309 680	428 055	100 912	22 154
	Firms operated for the entire year	1 968	2 139	1 274 515	417 433	99 442	21 570
	Firms with less than 5 employees	1 034	1 037	147 560	43 915	9 877	2 178
	Firms with 5 to 9 employees	396	407	180 494	50 913	11 983	2 594
	Firms with 10 to 19 employees	278	302	214 181	72 920	17 424	3 775
	Firms with 20 to 49 employees	177	208	251 122	92 454	22 043	5 184
	Firms with 50 to 99 employees	60	92	179 187	79 813	19 240	4 098
	Firms with 100 to 249 employees	20	82	260 183	62 333	15 330	2 870
	Firms with 250 to 499 employees	3	11	41 788	15 085	3 545	871
	Firms with 500 to 999 employees	—	—	—	—	—	—
	Firms with 1,000 employees or more	—	—	—	—	—	—
	Firms not operated for the entire year	329	329	35 165	10 622	1 470	584
611691	Exam preparation & tutoring						
	All firms	393	407	85 564	32 744	7 503	2 613
	Firms operated for the entire year	333	347	80 767	30 852	7 151	2 457
	Firms with less than 5 employees	194	195	19 990	6 393	1 494	395
	Firms with 5 to 9 employees	73	76	18 662	7 322	1 639	479
	Firms with 10 to 19 employees	39	41	19 016	6 725	1 593	551
	Firms with 20 to 49 employees	21	28	D	D	D	f
	Firms with 50 to 99 employees	5	6	3 298	2 279	575	383
	Firms with 100 to 249 employees	1	1	D	D	D	c
	Firms with 250 to 499 employees	—	—	—	—	—	—
	Firms with 500 to 999 employees	—	—	—	—	—	—
	Firms with 1,000 employees or more	—	—	—	—	—	—
	Firms not operated for the entire year	60	60	4 797	1 892	352	156
611692	Automobile driving schools						
	All firms	48	56	30 392	6 342	1 352	379
	Firms operated for the entire year	37	45	29 785	6 075	1 303	360
	Firms with less than 5 employees	22	22	3 555	741	171	52
	Firms with 5 to 9 employees	5	6	1 746	384	51	31
	Firms with 10 to 19 employees	5	7	3 111	1 420	380	76
	Firms with 20 to 49 employees	3	3	D	D	D	b
	Firms with 50 to 99 employees	2	7	D	D	D	c
	Firms with 100 to 249 employees	—	—	—	—	—	—
	Firms with 250 to 499 employees	—	—	—	—	—	—
	Firms with 500 to 999 employees	—	—	—	—	—	—
	Firms with 1,000 employees or more	—	—	—	—	—	—
	Firms not operated for the entire year	11	11	607	267	49	19
611699	All other miscellaneous schools & instruction						
	All firms	1 859	2 005	1 193 724	388 969	92 057	19 162
	Firms operated for the entire year	1 601	1 747	1 163 963	380 506	90 988	18 753
	Firms with less than 5 employees	819	822	124 377	36 981	8 230	1 735
	Firms with 5 to 9 employees	321	329	160 492	43 432	10 340	2 100
	Firms with 10 to 19 employees	233	251	191 816	64 662	15 432	3 137
	Firms with 20 to 49 employees	153	175	215 071	83 235	20 081	4 546
	Firms with 50 to 99 employees	53	79	D	D	D	h
	Firms with 100 to 249 employees	19	80	D	D	D	h
	Firms with 250 to 499 employees	3	11	41 788	15 085	3 545	871
	Firms with 500 to 999 employees	—	—	—	—	—	—
	Firms with 1,000 employees or more	—	—	—	—	—	—
	Firms not operated for the entire year	258	258	29 761	8 463	1 069	409
6117	Educational support services						
	All firms	700	783	1 961 588	421 420	100 907	12 947
	Firms operated for the entire year	585	668	1 941 702	416 617	100 387	12 820
	Firms with less than 5 employees	295	295	75 730	18 483	4 256	652
	Firms with 5 to 9 employees	110	112	95 957	20 885	4 859	739
	Firms with 10 to 19 employees	77	79	130 806	27 071	6 513	1 065
	Firms with 20 to 49 employees	63	83	204 133	49 976	11 815	1 845
	Firms with 50 to 99 employees	23	25	131 897	37 500	9 161	1 631
	Firms with 100 to 249 employees	10	44	238 848	37 711	9 082	1 534
	Firms with 250 to 499 employees	4	20	417 842	53 673	13 244	1 223
	Firms with 500 to 999 employees	1	3	D	D	D	f
	Firms with 1,000 employees or more	2	7	D	D	D	h
	Firms not operated for the entire year	115	115	19 886	4 803	520	127
61171	Educational support services						
	All firms	700	783	1 961 588	421 420	100 907	12 947
	Firms operated for the entire year	585	668	1 941 702	416 617	100 387	12 820
	Firms with less than 5 employees	295	295	75 730	18 483	4 256	652
	Firms with 5 to 9 employees	110	112	95 957	20 885	4 859	739
	Firms with 10 to 19 employees	77	79	130 806	27 071	6 513	1 065
	Firms with 20 to 49 employees	63	83	204 133	49 976	11 815	1 845
	Firms with 50 to 99 employees	23	25	131 897	37 500	9 161	1 631
	Firms with 100 to 249 employees	10	44	238 848	37 711	9 082	1 534
	Firms with 250 to 499 employees	4	20	417 842	53 673	13 244	1 223
	Firms with 500 to 999 employees	1	3	D	D	D	f
	Firms with 1,000 employees or more	2	7	D	D	D	h
	Firms not operated for the entire year	115	115	19 886	4 803	520	127

See footnotes at end of table.

Table 5b. Employment Size of Firms Exempt From Federal Income Tax: 1997—Con.

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of firm ¹	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.						
611	Educational services—Con.						
611710	Educational support services						
	All firms	700	783	1 961 588	421 420	100 907	12 947
	Firms operated for the entire year	585	668	1 941 702	416 617	100 387	12 820
	Firms with less than 5 employees	295	295	75 730	18 483	4 256	652
	Firms with 5 to 9 employees	110	112	95 957	20 885	4 859	739
	Firms with 10 to 19 employees	77	79	130 806	27 071	6 513	1 065
	Firms with 20 to 49 employees	63	83	204 133	49 976	11 815	1 845
	Firms with 50 to 99 employees	23	25	131 897	37 500	9 161	1 631
	Firms with 100 to 249 employees	10	44	238 848	37 711	9 082	1 534
	Firms with 250 to 499 employees	4	20	417 842	53 673	13 244	1 223
	Firms with 500 to 999 employees	1	3	D	D	D	f
	Firms with 1,000 employees or more	2	7	D	D	D	h
	Firms not operated for the entire year	115	115	19 886	4 803	520	127

¹Based on the number of paid employees for the pay period including March 12.

Table 6a. Concentration by Largest Firms Subject to Federal Income Tax: 1997

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and largest firms based on receipts	Establishments (number)	Receipts		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
61	EDUCATIONAL SERVICES						
	All firms	'33 783	'14 933 318	100.0	'4 903 048	'1 101 396	'248 685
	4 largest firms	236	822 531	5.5	211 870	48 945	10 891
	8 largest firms	378	1 260 703	8.4	299 586	70 276	15 413
	20 largest firms	515	1 992 080	13.3	499 538	118 179	21 358
	50 largest firms	676	2 932 125	19.6	766 198	181 485	28 992
611	Educational services						
	All firms	'33 783	'14 933 318	100.0	'4 903 048	'1 101 396	'248 685
	4 largest firms	236	822 531	5.5	211 870	48 945	10 891
	8 largest firms	378	1 260 703	8.4	299 586	70 276	15 413
	20 largest firms	515	1 992 080	13.3	499 538	118 179	21 358
	50 largest firms	676	2 932 125	19.6	766 198	181 485	28 992
6114	Business schools, & computer & management training						
	All firms	6 056	4 902 474	100.0	1 688 736	380 073	53 861
	4 largest firms	35	381 508	7.8	91 077	19 761	2 344
	8 largest firms	104	597 727	12.2	141 102	35 535	4 010
	20 largest firms	169	1 039 615	21.2	263 840	64 510	7 417
	50 largest firms	286	1 586 398	32.4	455 984	110 723	12 550
61141	Business & secretarial schools						
	All firms	581	554 044	100.0	213 300	49 581	10 901
	4 largest firms	24	102 000	18.4	29 281	6 372	1 572
	8 largest firms	36	139 336	25.1	43 540	10 020	2 194
	20 largest firms	68	221 472	40.0	74 740	17 492	3 740
	50 largest firms	123	324 226	58.5	116 948	27 496	5 857
611410	Business & secretarial schools						
	All firms	581	554 044	100.0	213 300	49 581	10 901
	4 largest firms	24	102 000	18.4	29 281	6 372	1 572
	8 largest firms	36	139 336	25.1	43 540	10 020	2 194
	20 largest firms	68	221 472	40.0	74 740	17 492	3 740
	50 largest firms	123	324 226	58.5	116 948	27 496	5 857
61142	Computer training						
	All firms	2 785	2 512 179	100.0	970 278	222 100	28 848
	4 largest firms	62	287 807	11.5	108 441	27 702	2 973
	8 largest firms	67	437 363	17.4	144 633	35 634	3 632
	20 largest firms	148	745 456	29.7	272 253	69 816	7 567
	50 largest firms	225	1 095 462	43.6	417 035	102 453	11 343
611420	Computer training						
	All firms	2 785	2 512 179	100.0	970 278	222 100	28 848
	4 largest firms	62	287 807	11.5	108 441	27 702	2 973
	8 largest firms	67	437 363	17.4	144 633	35 634	3 632
	20 largest firms	148	745 456	29.7	272 253	69 816	7 567
	50 largest firms	225	1 095 462	43.6	417 035	102 453	11 343
61143	Professional & management development training						
	All firms	2 690	1 836 251	100.0	505 158	108 392	14 112
	4 largest firms	42	309 920	16.9	32 661	7 833	1 037
	8 largest firms	64	442 717	24.1	59 181	13 283	1 510
	20 largest firms	88	634 178	34.5	110 926	24 283	2 489
	50 largest firms	126	855 431	46.6	183 177	39 451	4 409
611430	Professional & management development training						
	All firms	2 690	1 836 251	100.0	505 158	108 392	14 112
	4 largest firms	42	309 920	16.9	32 661	7 833	1 037
	8 largest firms	64	442 717	24.1	59 181	13 283	1 510
	20 largest firms	88	634 178	34.5	110 926	24 283	2 489
	50 largest firms	126	855 431	46.6	183 177	39 451	4 409
6115	Technical & trade schools						
	All firms	'5 465	'3 465 093	100.0	'1 161 025	'275 860	'54 310
	4 largest firms	110	658 286	19.0	186 433	47 100	8 902
	8 largest firms	147	796 221	23.0	234 107	59 193	10 772
	20 largest firms	188	1 008 021	29.1	311 808	77 901	12 808
	50 largest firms	263	1 341 008	38.7	425 729	103 919	16 600
61151	Technical & trade schools						
	All firms	'5 465	'3 465 093	100.0	'1 161 025	'275 860	'54 310
	4 largest firms	110	658 286	19.0	186 433	47 100	8 902
	8 largest firms	147	796 221	23.0	234 107	59 193	10 772
	20 largest firms	188	1 008 021	29.1	311 808	77 901	12 808
	50 largest firms	263	1 341 008	38.7	425 729	103 919	16 600
611511	Cosmetology & barber schools						
	All firms	1 805	453 884	100.0	159 907	38 865	10 289
	4 largest firms	63	29 340	6.5	11 402	2 703	565
	8 largest firms	103	49 917	11.0	17 054	4 128	902
	20 largest firms	147	83 335	18.4	28 050	6 919	1 476
	50 largest firms	250	128 936	28.4	44 367	10 746	2 486

Table 6a. Concentration by Largest Firms Subject to Federal Income Tax: 1997—Con.

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and largest firms based on receipts	Establishments (number)	Receipts		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
61	EDUCATIONAL SERVICES—Con.						
611	Educational services—Con.						
611512	Flight training						
	All firms	849	921 328	100.0	260 672	62 653	12 260
	4 largest firms	70	459 626	49.9	129 585	33 327	5 620
	8 largest firms	74	510 507	55.4	147 993	37 916	6 337
	20 largest firms	88	591 814	64.2	177 930	44 456	7 183
	50 largest firms	125	677 344	73.5	200 201	49 667	8 212
611513	Apprenticeship training						
	All firms	253	91 718	100.0	30 612	7 165	1 303
	4 largest firms	8	36 540	39.8	12 299	2 968	277
	8 largest firms	12	42 799	46.7	13 885	3 337	338
	20 largest firms	24	53 986	58.9	18 552	4 444	576
	50 largest firms	55	69 634	75.9	22 959	5 381	757
611519	Other trade & technical schools						
	All firms	2 558	1 998 163	100.0	709 834	167 177	30 458
	4 largest firms	73	305 498	15.3	101 484	25 181	5 009
	8 largest firms	86	397 021	19.9	128 812	31 848	5 831
	20 largest firms	146	579 791	29.0	189 234	46 780	7 807
	50 largest firms	191	845 054	42.3	284 631	69 463	11 116
6116	Other schools & instruction						
	All firms	19 294	5 197 024	100.0	1 596 148	348 822	123 860
	4 largest firms	223	397 252	7.6	93 462	16 421	5 536
	8 largest firms	268	540 980	10.4	127 763	24 650	6 473
	20 largest firms	307	796 160	15.3	188 331	37 378	8 021
	50 largest firms	415	1 108 856	21.3	288 048	62 601	11 718
61161	Fine arts schools						
	All firms	6 245	954 051	100.0	278 143	67 005	31 651
	4 largest firms	22	28 008	2.9	10 099	2 226	243
	8 largest firms	26	47 101	4.9	15 699	3 696	418
	20 largest firms	42	82 778	8.7	27 870	6 289	1 181
	50 largest firms	75	133 633	14.0	48 005	11 024	2 663
611610	Fine arts schools						
	All firms	6 245	954 051	100.0	278 143	67 005	31 651
	4 largest firms	22	28 008	2.9	10 099	2 226	243
	8 largest firms	26	47 101	4.9	15 699	3 696	418
	20 largest firms	42	82 778	8.7	27 870	6 289	1 181
	50 largest firms	75	133 633	14.0	48 005	11 024	2 663
6116101	Dance schools (including children's & professionals')						
	All firms	5 097	716 424	100.0	199 984	49 429	25 960
	4 largest firms	6	15 238	2.1	6 185	1 383	212
	8 largest firms	10	25 088	3.5	7 679	1 749	324
	20 largest firms	23	46 315	6.5	16 770	3 885	925
	50 largest firms	62	78 035	10.9	28 327	6 483	2 043
6116102	Art, drama, & music schools						
	All firms	1 148	237 627	100.0	78 159	17 576	5 691
	4 largest firms	22	28 008	11.8	10 099	2 226	243
	8 largest firms	26	45 302	19.1	14 663	3 267	469
	20 largest firms	42	73 304	30.8	25 609	5 886	1 156
	50 largest firms	78	105 301	44.3	38 559	8 791	1 860
61162	Sports & recreation instruction						
	All firms	5 674	1 270 117	100.0	374 129	77 535	33 157
	4 largest firms	18	55 475	4.4	17 848	4 548	518
	8 largest firms	23	80 246	6.3	27 212	6 226	777
	20 largest firms	35	134 357	10.6	43 317	9 154	1 338
	50 largest firms	85	214 418	16.9	60 904	12 407	1 975
611620	Sports & recreation instruction						
	All firms	5 674	1 270 117	100.0	374 129	77 535	33 157
	4 largest firms	18	55 475	4.4	17 848	4 548	518
	8 largest firms	23	80 246	6.3	27 212	6 226	777
	20 largest firms	35	134 357	10.6	43 317	9 154	1 338
	50 largest firms	85	214 418	16.9	60 904	12 407	1 975
61163	Language schools						
	All firms	610	413 224	100.0	120 641	27 030	8 490
	4 largest firms	98	200 028	48.4	40 954	10 306	3 215
	8 largest firms	115	228 080	55.2	48 767	12 131	3 611
	20 largest firms	142	270 006	65.3	66 011	15 263	4 296
	50 largest firms	186	320 802	77.6	87 217	19 477	5 378

Table 6a. Concentration by Largest Firms Subject to Federal Income Tax: 1997—Con.

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and largest firms based on receipts	Establishments (number)	Receipts		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
61	EDUCATIONAL SERVICES—Con.						
611	Educational services—Con.						
611630	Language schools						
	All firms	610	413 224	100.0	120 641	27 030	8 490
	4 largest firms	98	200 028	48.4	40 954	10 306	3 215
	8 largest firms	115	228 080	55.2	48 767	12 131	3 611
	20 largest firms	142	270 006	65.3	66 011	15 263	4 296
	50 largest firms	186	320 802	77.6	87 217	19 477	5 378
61169	All other schools & instruction						
	All firms	6 765	2 559 632	100.0	823 235	177 252	50 562
	4 largest firms	169	300 340	11.7	74 380	11 787	3 265
	8 largest firms	190	431 830	16.9	104 905	19 449	4 110
	20 largest firms	235	635 200	24.8	163 547	33 182	5 638
	50 largest firms	419	890 403	34.8	249 035	52 473	9 633
611691	Exam preparation & tutoring						
	All firms	2 223	729 808	100.0	258 380	53 553	20 051
	4 largest firms	161	204 726	28.1	71 463	11 952	3 011
	8 largest firms	181	245 273	33.6	78 948	13 752	3 453
	20 largest firms	316	317 696	43.5	110 260	21 014	4 769
	50 largest firms	381	383 176	52.5	136 043	26 749	6 454
611692	Automobile driving schools						
	All firms	1 663	331 427	100.0	118 223	24 767	9 334
	4 largest firms	6	45 374	13.7	14 009	3 104	553
	8 largest firms	27	60 852	18.4	20 170	4 692	943
	20 largest firms	61	89 376	27.0	31 745	7 013	1 642
	50 largest firms	140	128 164	38.7	44 968	9 742	2 360
611699	All other miscellaneous schools & instruction						
	All firms	2 879	1 498 397	100.0	446 632	98 932	21 177
	4 largest firms	28	211 356	14.1	32 576	6 860	1 024
	8 largest firms	35	307 212	20.5	56 527	11 501	1 339
	20 largest firms	71	459 511	30.7	98 660	20 989	2 732
	50 largest firms	134	642 774	42.9	163 259	36 153	5 233
6117	Educational support services						
	All firms	2 968	1 368 727	100.0	457 139	96 641	16 654
	4 largest firms	5	170 661	12.5	26 694	5 473	925
	8 largest firms	38	234 965	17.2	60 241	12 655	3 117
	20 largest firms	77	351 986	25.7	95 097	20 943	4 163
	50 largest firms	135	532 243	38.9	162 988	35 793	5 456
61171	Educational support services						
	All firms	2 968	1 368 727	100.0	457 139	96 641	16 654
	4 largest firms	5	170 661	12.5	26 694	5 473	925
	8 largest firms	38	234 965	17.2	60 241	12 655	3 117
	20 largest firms	77	351 986	25.7	95 097	20 943	4 163
	50 largest firms	135	532 243	38.9	162 988	35 793	5 456
611710	Educational support services						
	All firms	2 968	1 368 727	100.0	457 139	96 641	16 654
	4 largest firms	5	170 661	12.5	26 694	5 473	925
	8 largest firms	38	234 965	17.2	60 241	12 655	3 117
	20 largest firms	77	351 986	25.7	95 097	20 943	4 163
	50 largest firms	135	532 243	38.9	162 988	35 793	5 456

Table 6b. Concentration by Largest Firms Exempt From Federal Income Tax: 1997

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and largest firms based on revenue	Establishments (number)	Revenue		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
61	EDUCATIONAL SERVICES						
	All firms	7 153	5 505 710	100.0	1 461 479	345 475	72 388
	4 largest firms	22	1 003 624	18.2	155 520	37 587	3 231
	8 largest firms	33	1 458 999	26.5	202 981	48 749	4 837
	20 largest firms	60	1 994 484	36.2	313 068	75 822	7 622
	50 largest firms	190	2 430 252	44.1	408 230	98 448	11 317
611	Educational services						
	All firms	7 153	5 505 710	100.0	1 461 479	345 475	72 388
	4 largest firms	22	1 003 624	18.2	155 520	37 587	3 231
	8 largest firms	33	1 458 999	26.5	202 981	48 749	4 837
	20 largest firms	60	1 994 484	36.2	313 068	75 822	7 622
	50 largest firms	190	2 430 252	44.1	408 230	98 448	11 317
6114	Business schools, & computer & management training						
	All firms	519	650 920	100.0	141 716	33 171	4 783
	4 largest firms	15	277 473	42.6	35 026	8 655	1 017
	8 largest firms	20	322 978	49.6	43 383	10 579	1 213
	20 largest firms	51	398 293	61.2	64 858	15 564	1 854
	50 largest firms	90	488 731	75.1	89 030	21 196	2 589
61141	Business & secretarial schools						
	All firms	38	29 541	100.0	13 594	3 396	631
	4 largest firms	8	14 971	50.7	7 251	1 852	337
	8 largest firms	12	20 953	70.9	10 097	2 558	485
	20 largest firms	24	28 021	94.9	13 077	3 301	609
	50 largest firms	38	29 541	100.0	13 594	3 396	631
611410	Business & secretarial schools						
	All firms	38	29 541	100.0	13 594	3 396	631
	4 largest firms	8	14 971	50.7	7 251	1 852	337
	8 largest firms	12	20 953	70.9	10 097	2 558	485
	20 largest firms	24	28 021	94.9	13 077	3 301	609
	50 largest firms	38	29 541	100.0	13 594	3 396	631
61142	Computer training						
	All firms	55	33 424	100.0	8 904	1 927	386
	4 largest firms	6	16 559	49.5	3 358	811	101
	8 largest firms	10	22 345	66.9	4 735	939	139
	20 largest firms	22	29 000	86.8	6 970	1 450	236
	50 largest firms	52	33 414	100.0	8 900	1 926	385
611420	Computer training						
	All firms	55	33 424	100.0	8 904	1 927	386
	4 largest firms	6	16 559	49.5	3 358	811	101
	8 largest firms	10	22 345	66.9	4 735	939	139
	20 largest firms	22	29 000	86.8	6 970	1 450	236
	50 largest firms	52	33 414	100.0	8 900	1 926	385
61143	Professional & management development training						
	All firms	426	587 955	100.0	119 218	27 848	3 766
	4 largest firms	15	277 473	47.2	35 026	8 655	1 017
	8 largest firms	20	322 978	54.9	43 383	10 579	1 213
	20 largest firms	52	392 257	66.7	61 929	14 806	1 666
	50 largest firms	84	472 642	80.4	82 315	19 519	2 244
611430	Professional & management development training						
	All firms	426	587 955	100.0	119 218	27 848	3 766
	4 largest firms	15	277 473	47.2	35 026	8 655	1 017
	8 largest firms	20	322 978	54.9	43 383	10 579	1 213
	20 largest firms	52	392 257	66.7	61 929	14 806	1 666
	50 largest firms	84	472 642	80.4	82 315	19 519	2 244
6115	Technical & trade schools						
	All firms	1 381	963 547	100.0	251 151	59 168	13 167
	4 largest firms	11	286 147	29.7	17 362	3 382	561
	8 largest firms	21	332 440	34.5	25 104	5 146	1 030
	20 largest firms	59	418 040	43.4	56 592	12 575	2 195
	50 largest firms	157	531 712	55.2	103 664	23 640	3 891
61151	Technical & trade schools						
	All firms	1 381	963 547	100.0	251 151	59 168	13 167
	4 largest firms	11	286 147	29.7	17 362	3 382	561
	8 largest firms	21	332 440	34.5	25 104	5 146	1 030
	20 largest firms	59	418 040	43.4	56 592	12 575	2 195
	50 largest firms	157	531 712	55.2	103 664	23 640	3 891
611511	Cosmetology & barber schools						
	All firms	2	D	D	D	D	a
	4 largest firms	2	D	D	D	D	a
	8 largest firms	2	D	D	D	D	a
	20 largest firms	2	D	D	D	D	a
	50 largest firms	2	D	D	D	D	a

Table 6b. Concentration by Largest Firms Exempt From Federal Income Tax: 1997—Con.

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and largest firms based on revenue	Establishments (number)	Revenue		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
61	EDUCATIONAL SERVICES—Con.						
611	Educational services—Con.						
611512	Flight training						
	All firms	45	D	D	D	D	f
	4 largest firms	6	D	D	D	D	e
	8 largest firms	10	D	D	D	D	e
	20 largest firms	26	D	D	D	D	f
	50 largest firms	45	D	D	D	D	f
611513	Apprenticeship training						
	All firms	904	330 636	100.0	109 600	26 351	6 194
	4 largest firms	24	34 426	10.4	11 671	2 602	232
	8 largest firms	36	55 341	16.7	19 360	4 357	385
	20 largest firms	110	93 296	28.2	31 599	7 344	865
	50 largest firms	152	141 363	42.8	45 078	10 588	1 511
611519	Other trade & technical schools						
	All firms	430	606 853	100.0	133 026	30 663	6 372
	4 largest firms	6	281 718	46.4	16 239	3 107	540
	8 largest firms	17	324 641	53.5	25 287	5 337	1 052
	20 largest firms	29	393 363	64.8	55 915	12 266	2 120
	50 largest firms	60	469 766	77.4	81 129	18 304	3 195
6116	Other schools & instruction						
	All firms	4 470	1 929 655	100.0	647 192	152 229	41 491
	4 largest firms	5	196 096	10.2	21 148	5 100	606
	8 largest firms	26	256 057	13.3	36 982	9 095	1 248
	20 largest firms	75	363 595	18.8	69 592	16 693	2 550
	50 largest firms	118	529 020	27.4	130 627	30 978	4 962
61161	Fine arts schools						
	All firms	1 009	388 484	100.0	139 989	33 731	11 601
	4 largest firms	5	31 062	8.0	9 658	2 017	418
	8 largest firms	9	53 764	13.8	15 256	3 237	723
	20 largest firms	28	95 125	24.5	31 184	7 240	2 013
	50 largest firms	78	147 943	38.1	53 628	12 530	3 408
611610	Fine arts schools						
	All firms	1 009	388 484	100.0	139 989	33 731	11 601
	4 largest firms	5	31 062	8.0	9 658	2 017	418
	8 largest firms	9	53 764	13.8	15 256	3 237	723
	20 largest firms	28	95 125	24.5	31 184	7 240	2 013
	50 largest firms	78	147 943	38.1	53 628	12 530	3 408
6116101	Dance schools (including children's & professionals')						
	All firms	270	65 308	100.0	23 394	5 780	1 980
	4 largest firms	5	18 393	28.2	7 811	1 826	349
	8 largest firms	9	22 321	34.2	9 243	2 165	438
	20 largest firms	21	30 930	47.4	12 135	2 944	656
	50 largest firms	52	43 091	66.0	16 400	3 994	1 016
6116102	Art, drama, & music schools						
	All firms	739	323 176	100.0	116 595	27 951	9 621
	4 largest firms	5	26 066	8.1	5 528	1 109	222
	8 largest firms	11	47 562	14.7	12 516	2 691	795
	20 largest firms	39	85 471	26.4	27 352	6 381	1 892
	50 largest firms	77	134 824	41.7	47 484	11 108	3 152
61162	Sports & recreation instruction						
	All firms	749	156 147	100.0	47 471	10 147	4 390
	4 largest firms	13	13 738	8.8	5 011	1 131	219
	8 largest firms	18	22 058	14.1	6 228	1 421	312
	20 largest firms	30	39 082	25.0	9 513	2 079	582
	50 largest firms	69	63 094	40.4	16 580	3 581	1 116
611620	Sports & recreation instruction						
	All firms	749	156 147	100.0	47 471	10 147	4 390
	4 largest firms	13	13 738	8.8	5 011	1 131	219
	8 largest firms	18	22 058	14.1	6 228	1 421	312
	20 largest firms	30	39 082	25.0	9 513	2 079	582
	50 largest firms	69	63 094	40.4	16 580	3 581	1 116
61163	Language schools						
	All firms	244	75 344	100.0	31 677	7 439	3 346
	4 largest firms	4	20 680	27.4	8 799	1 963	299
	8 largest firms	15	30 845	40.9	12 034	2 743	624
	20 largest firms	35	45 769	60.7	18 884	4 373	965
	50 largest firms	68	59 733	79.3	24 971	5 781	1 765

Table 6b. Concentration by Largest Firms Exempt From Federal Income Tax: 1997—Con.

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and largest firms based on revenue	Establishments (number)	Revenue		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
61	EDUCATIONAL SERVICES—Con.						
611	Educational services—Con.						
611630	Language schools						
	All firms	244	75 344	100.0	31 677	7 439	3 346
	4 largest firms	4	20 680	27.4	8 799	1 963	299
	8 largest firms	15	30 845	40.9	12 034	2 743	624
	20 largest firms	35	45 769	60.7	18 884	4 373	965
	50 largest firms	68	59 733	79.3	24 971	5 781	1 765
61169	All other schools & instruction						
	All firms	2 468	1 309 680	100.0	428 055	100 912	22 154
	4 largest firms	13	192 234	14.7	26 521	6 653	770
	8 largest firms	25	250 467	19.1	36 278	8 926	1 228
	20 largest firms	74	353 575	27.0	66 082	16 000	2 407
	50 largest firms	140	497 881	38.0	123 765	29 843	4 622
611691	Exam preparation & tutoring						
	All firms	407	85 564	100.0	32 744	7 503	2 613
	4 largest firms	4	10 924	12.8	948	221	58
	8 largest firms	8	19 264	22.5	3 389	827	216
	20 largest firms	27	32 641	38.1	8 329	1 943	470
	50 largest firms	60	50 773	59.3	16 654	3 748	1 041
611692	Automobile driving schools						
	All firms	56	30 392	100.0	6 342	1 352	379
	4 largest firms	11	22 316	73.4	3 687	760	172
	8 largest firms	15	25 256	83.1	4 724	971	223
	20 largest firms	27	28 592	94.1	5 567	1 188	292
	50 largest firms	56	30 392	100.0	6 342	1 352	379
611699	All other miscellaneous schools & instruction						
	All firms	2 005	1 193 724	100.0	388 969	92 057	19 162
	4 largest firms	13	192 234	16.1	26 521	6 653	770
	8 largest firms	32	244 386	20.5	38 830	9 511	1 316
	20 largest firms	73	342 722	28.7	64 902	15 762	2 373
	50 largest firms	139	484 164	40.6	122 988	29 719	4 599
6117	Educational support services						
	All firms	783	1 961 588	100.0	421 420	100 907	12 947
	4 largest firms	19	906 092	46.2	173 057	42 344	4 036
	8 largest firms	31	1 187 783	60.6	228 123	55 421	5 370
	20 largest firms	82	1 436 869	73.3	270 385	65 835	6 616
	50 largest firms	114	1 616 471	82.4	310 830	74 680	8 065
61171	Educational support services						
	All firms	783	1 961 588	100.0	421 420	100 907	12 947
	4 largest firms	19	906 092	46.2	173 057	42 344	4 036
	8 largest firms	31	1 187 783	60.6	228 123	55 421	5 370
	20 largest firms	82	1 436 869	73.3	270 385	65 835	6 616
	50 largest firms	114	1 616 471	82.4	310 830	74 680	8 065
611710	Educational support services						
	All firms	783	1 961 588	100.0	421 420	100 907	12 947
	4 largest firms	19	906 092	46.2	173 057	42 344	4 036
	8 largest firms	31	1 187 783	60.6	228 123	55 421	5 370
	20 largest firms	82	1 436 869	73.3	270 385	65 835	6 616
	50 largest firms	114	1 616 471	82.4	310 830	74 680	8 065

Table 7. Legal Form of Organization of Establishments Subject to Federal Income Tax: 1997

[Includes only establishments with payroll. Excludes data for central administrative offices, auxiliary operations, or establishments of firms that are classified in other categories than those specified in this table. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and legal form of organization	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES					
	All establishments	'33 783	'14 933 318	'4 903 048	'1 101 396	'248 685
	Corporations	24 394	13 120 687	4 439 432	997 440	206 684
	Individual proprietorships	7 662	1 019 091	234 855	53 948	29 601
	Partnerships	1 540	548 730	164 892	34 419	9 751
	Other legal forms of organization	187	244 810	63 869	15 589	2 649
611	Educational services					
	All establishments	'33 783	'14 933 318	'4 903 048	'1 101 396	'248 685
	Corporations	24 394	13 120 687	4 439 432	997 440	206 684
	Individual proprietorships	7 662	1 019 091	234 855	53 948	29 601
	Partnerships	1 540	548 730	164 892	34 419	9 751
	Other legal forms of organization	187	244 810	63 869	15 589	2 649
6114	Business schools, & computer & management training					
	All establishments	6 056	4 902 474	1 688 736	380 073	53 861
	Corporations	5 070	4 424 854	1 560 645	350 719	48 642
	Individual proprietorships	693	158 167	37 530	8 629	2 411
	Partnerships	264	193 056	59 870	13 332	1 786
	Other legal forms of organization	29	126 397	30 691	7 393	1 022
61141	Business & secretarial schools					
	All establishments	581	554 044	213 300	49 581	10 901
	Corporations	515	533 952	206 264	48 159	10 459
	Individual proprietorships	55	15 653	5 708	1 260	385
	Partnerships	10	D	D	D	b
	Other legal forms of organization	1	D	D	D	a
611410	Business & secretarial schools					
	All establishments	581	554 044	213 300	49 581	10 901
	Corporations	515	533 952	206 264	48 159	10 459
	Individual proprietorships	55	15 653	5 708	1 260	385
	Partnerships	10	D	D	D	b
	Other legal forms of organization	1	D	D	D	a
61142	Computer training					
	All establishments	2 785	2 512 179	970 278	222 100	28 848
	Corporations	2 299	2 215 820	879 175	200 675	25 421
	Individual proprietorships	308	68 563	17 863	4 227	1 161
	Partnerships	159	D	D	D	g
	Other legal forms of organization	19	D	D	D	f
611420	Computer training					
	All establishments	2 785	2 512 179	970 278	222 100	28 848
	Corporations	2 299	2 215 820	879 175	200 675	25 421
	Individual proprietorships	308	68 563	17 863	4 227	1 161
	Partnerships	159	D	D	D	g
	Other legal forms of organization	19	D	D	D	f
61143	Professional & management development training					
	All establishments	2 690	1 836 251	505 158	108 392	14 112
	Corporations	2 256	1 675 082	475 206	101 885	12 762
	Individual proprietorships	330	73 951	13 959	3 142	865
	Partnerships	95	50 725	11 753	2 405	342
	Other legal forms of organization	9	36 493	4 240	960	143
611430	Professional & management development training					
	All establishments	2 690	1 836 251	505 158	108 392	14 112
	Corporations	2 256	1 675 082	475 206	101 885	12 762
	Individual proprietorships	330	73 951	13 959	3 142	865
	Partnerships	95	50 725	11 753	2 405	342
	Other legal forms of organization	9	36 493	4 240	960	143
6115	Technical & trade schools					
	All establishments	'5 465	'3 465 093	'1 161 025	'275 860	'54 310
	Corporations	4 302	3 195 454	1 080 310	256 537	48 921
	Individual proprietorships	891	149 128	42 730	10 362	3 467
	Partnerships	236	74 816	25 474	5 648	1 366
	Other legal forms of organization	36	45 695	12 511	3 313	556
61151	Technical & trade schools					
	All establishments	'5 465	'3 465 093	'1 161 025	'275 860	'54 310
	Corporations	4 302	3 195 454	1 080 310	256 537	48 921
	Individual proprietorships	891	149 128	42 730	10 362	3 467
	Partnerships	236	74 816	25 474	5 648	1 366
	Other legal forms of organization	36	45 695	12 511	3 313	556
611511	Cosmetology & barber schools					
	All establishments	1 805	453 884	159 907	38 865	10 289
	Corporations	1 263	369 297	134 595	32 633	8 115
	Individual proprietorships	451	66 428	19 696	4 951	1 776
	Partnerships	89	D	D	D	e
	Other legal forms of organization	2	D	D	D	b

**Table 7. Legal Form of Organization of Establishments Subject to Federal Income Tax: 1997—
Con.**

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NAICS code	Kind of business or operation and legal form of organization	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
61	EDUCATIONAL SERVICES—Con.					
611	Educational services—Con.					
611512	Flight training					
	All establishments	849	921 328	260 672	62 653	12 260
	Corporations	742	882 838	253 147	60 794	11 899
	Individual proprietorships	84	10 919	1 920	394	184
	Partnerships	20	D	D	D	b
	Other legal forms of organization	3	D	D	D	b
611513	Apprenticeship training					
	All establishments	253	91 718	30 612	7 165	1 303
	Corporations	177	78 476	26 352	6 170	930
	Individual proprietorships	44	5 304	1 187	287	113
	Partnerships	13	4 109	1 611	333	81
	Other legal forms of organization	19	3 829	1 462	375	179
611519	Other trade & technical schools					
	All establishments	2 558	1 998 163	709 834	167 177	30 458
	Corporations	2 120	1 864 843	666 216	156 940	27 977
	Individual proprietorships	312	66 477	19 927	4 730	1 394
	Partnerships	114	48 668	17 169	3 884	818
	Other legal forms of organization	12	18 175	6 522	1 623	269
6116	Other schools & instruction					
	All establishments	19 294	5 197 024	1 596 148	348 822	123 860
	Corporations	12 710	4 311 560	1 383 525	302 796	94 860
	Individual proprietorships	5 562	624 278	139 570	31 803	22 579
	Partnerships	912	213 376	59 505	11 189	5 543
	Other legal forms of organization	110	47 810	13 548	3 034	878
61161	Fine arts schools					
	All establishments	6 245	954 051	278 143	67 005	31 651
	Corporations	3 314	650 663	215 063	51 246	19 538
	Individual proprietorships	2 619	257 495	51 958	13 234	10 306
	Partnerships	297	42 642	9 980	2 256	1 729
	Other legal forms of organization	15	3 251	1 142	269	78
611610	Fine arts schools					
	All establishments	6 245	954 051	278 143	67 005	31 651
	Corporations	3 314	650 663	215 063	51 246	19 538
	Individual proprietorships	2 619	257 495	51 958	13 234	10 306
	Partnerships	297	42 642	9 980	2 256	1 729
	Other legal forms of organization	15	3 251	1 142	269	78
6116101	Dance schools (including children's & professionals')					
	All establishments	5 097	716 424	199 984	49 429	25 960
	Corporations	2 649	470 284	151 393	36 759	15 446
	Individual proprietorships	2 192	213 186	41 013	10 807	8 895
	Partnerships	248	31 837	7 150	1 762	1 591
	Other legal forms of organization	8	1 117	428	101	28
6116102	Art, drama, & music schools					
	All establishments	1 148	237 627	78 159	17 576	5 691
	Corporations	665	180 379	63 670	14 487	4 092
	Individual proprietorships	427	44 309	10 945	2 427	1 411
	Partnerships	49	10 805	2 830	494	138
	Other legal forms of organization	7	2 134	714	168	50
61162	Sports & recreation instruction					
	All establishments	5 674	1 270 117	374 129	77 535	33 157
	Corporations	4 213	1 064 277	326 507	67 990	26 906
	Individual proprietorships	1 154	139 047	29 413	6 218	4 425
	Partnerships	279	62 282	17 037	3 113	1 731
	Other legal forms of organization	28	4 511	1 172	214	95
611620	Sports & recreation instruction					
	All establishments	5 674	1 270 117	374 129	77 535	33 157
	Corporations	4 213	1 064 277	326 507	67 990	26 906
	Individual proprietorships	1 154	139 047	29 413	6 218	4 425
	Partnerships	279	62 282	17 037	3 113	1 731
	Other legal forms of organization	28	4 511	1 172	214	95
61163	Language schools					
	All establishments	610	413 224	120 641	27 030	8 490
	Corporations	471	392 887	113 886	25 710	7 681
	Individual proprietorships	105	12 535	3 653	782	507
	Partnerships	30	7 203	2 914	511	268
	Other legal forms of organization	4	599	188	27	34

**Table 7. Legal Form of Organization of Establishments Subject to Federal Income Tax: 1997—
Con.**

[Includes only establishments with payroll. Excludes data for central administrative offices, auxiliary operations, or establishments of firms that are classified in other categories than those specified in this table. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

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61	EDUCATIONAL SERVICES—Con.					
611	Educational services—Con.					
611630	Language schools					
	All establishments	610	413 224	120 641	27 030	8 490
	Corporations	471	392 887	113 886	25 710	7 681
	Individual proprietorships	105	12 535	3 653	782	507
	Partnerships	30	7 203	2 914	511	268
	Other legal forms of organization	4	599	188	27	34
61169	All other schools & instruction					
	All establishments	6 765	2 559 632	823 235	177 252	50 562
	Corporations	4 712	2 203 733	728 069	157 850	40 735
	Individual proprietorships	1 684	215 201	54 546	11 569	7 341
	Partnerships	306	101 249	29 574	5 309	1 815
	Other legal forms of organization	63	39 449	11 046	2 524	671
611691	Exam preparation & tutoring					
	All establishments	2 223	729 808	258 380	53 553	20 051
	Corporations	1 503	626 804	232 897	48 140	15 910
	Individual proprietorships	604	70 874	18 324	3 857	3 273
	Partnerships	95	20 854	5 014	1 077	738
	Other legal forms of organization	21	11 276	2 145	479	130
611692	Automobile driving schools					
	All establishments	1 663	331 427	118 223	24 767	9 334
	Corporations	1 069	258 931	98 340	20 573	7 050
	Individual proprietorships	518	56 685	16 081	3 399	1 909
	Partnerships	73	15 461	3 686	769	362
	Other legal forms of organization	3	350	116	26	13
611699	All other miscellaneous schools & instruction					
	All establishments	2 879	1 498 397	446 632	98 932	21 177
	Corporations	2 140	1 317 998	396 832	89 137	17 775
	Individual proprietorships	562	87 642	20 141	4 313	2 159
	Partnerships	138	64 934	20 874	3 463	715
	Other legal forms of organization	39	27 823	8 785	2 019	528
6117	Educational support services					
	All establishments	2 968	1 368 727	457 139	96 641	16 654
	Corporations	2 312	1 188 819	414 952	87 388	14 261
	Individual proprietorships	516	87 518	15 025	3 154	1 144
	Partnerships	128	67 482	20 043	4 250	1 056
	Other legal forms of organization	12	24 908	7 119	1 849	193
61171	Educational support services					
	All establishments	2 968	1 368 727	457 139	96 641	16 654
	Corporations	2 312	1 188 819	414 952	87 388	14 261
	Individual proprietorships	516	87 518	15 025	3 154	1 144
	Partnerships	128	67 482	20 043	4 250	1 056
	Other legal forms of organization	12	24 908	7 119	1 849	193
611710	Educational support services					
	All establishments	2 968	1 368 727	457 139	96 641	16 654
	Corporations	2 312	1 188 819	414 952	87 388	14 261
	Individual proprietorships	516	87 518	15 025	3 154	1 144
	Partnerships	128	67 482	20 043	4 250	1 056
	Other legal forms of organization	12	24 908	7 119	1 849	193

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

LEGAL FORM OF ORGANIZATION OF ESTABLISHMENTS

The legal form of organization for establishments in the mail universe was based on the response to the organizational status inquiry on the various census forms. The legal form of organization of nonmail establishments was generally based on information from administrative records of other Federal agencies.

This report presents data for establishments by the following legal forms of organization:

1. Corporations.
2. Individual proprietorships.
3. Partnerships.
4. Cooperative associations (Sector 42, Wholesale Trade, only).
5. Other.

EDUCATIONAL SERVICES

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF FIRMS

A firm is a business organization or entity consisting of one domestic establishment (location) or more under common ownership or control. All establishments of subsidiary firms are included as part of the owning or controlling firm. For the economic census, the terms "firm" and "company" are synonymous.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes

collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

ESTABLISHMENT AND FIRM SIZE CATEGORIES

The Establishment and Firm Size report represents a recompilation of data collected in the 1997 Economic Census for the Educational Services Sector and is divided into three categories: establishment size, firm size and legal form of organization.

Establishment size. Only establishments which operated for the entire year have been classified into the various receipt/revenue and employment size groups used in the establishment size tables. An establishment is classified as "operated for the entire year" if it operated 10 months or more during the year. Data for establishments which reported that they were in operation fewer than 10 months are separately summarized as "not operated for the entire year."

Firm size. Only firms which operated for the entire year have been classified into the various receipt/revenue and

employment size groups used in the firm size tables. A firm may be either a single establishment (single unit) firm or a multiestablishment (multiunit) firm. A single unit firm is a firm with only one establishment engaged in economic activities. A multiunit firm is a firm with two establishments or more engaged in economic activities. A multiunit firm may, however, operate only one establishment classified in service industries. Firm size groups are based on aggregate data for all establishments operated by the same firm in the kind-of-business classification, group, or total for which data are presented. For example, a firm operates two service establishments: a fine arts school (NAICS 611610) and a language school (NAICS 611630). At each of the two most detailed levels of classification, each

of the establishments is a single unit operated by a multiunit firm. At the educational services major group level (NAICS 611), it is a two-establishment multiunit firm. A firm is considered to have “operated for the entire year” if any of its establishments at that NAICS level operated 10 months or more during the year. Data for firms which reported that none of their establishments operated 10 months or more are separately summarized as “not operated entire year.”

Legal form of organization. Data are presented for individual establishments by legal form of organization for four separate categories. For the method of assigning legal form, see Explanation of Terms, Legal Form of Organization of Establishment, in Appendix A.

Appendix D. Geographic Notes

Not applicable for this report.

Appendix E. Metropolitan Areas

Not applicable for this report.

