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1997 Economic Census

Educational Services

Geographic Area Series



U S C E N S U S B U R E A U

Helping You Make Informed Decisions

U.S. Department of Commerce
Economics and Statistics Administration
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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. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MASSACHUSETTS								
61	Educational services	1 048	583 686	190 216	42 128	8 711	24.9	11.2
611	Educational services	1 048	583 686	190 216	42 128	8 711	24.9	11.2
6114	Business schools, & computer & management training	214	237 355	85 208	17 822	2 745	19.1	9.6
61141	Business & secretarial schools	24	15 399	6 358	1 433	286	11.6	55.5
611410	Business & secretarial schools	24	15 399	6 358	1 433	286	11.6	55.5
61142	Computer training	98	110 878	40 410	8 185	1 532	29.2	9.4
611420	Computer training	98	110 878	40 410	8 185	1 532	29.2	9.4
61143	Professional & management development training	92	111 078	38 440	8 204	927	10.1	3.4
611430	Professional & management development training	92	111 078	38 440	8 204	927	10.1	3.4
6115	Technical & trade schools	129	93 952	31 174	8 306	1 442	30.8	12.0
61151	Technical & trade schools	129	93 952	31 174	8 306	1 442	30.8	12.0
611511	Cosmetology & barber schools	41	15 057	5 332	1 187	347	20.1	6.7
611512	Flight training	17	18 797	8 065	2 920	260	27.5	36.7
611513	Apprenticeship training	9	2 266	566	106	29	11.0	11.1
611519	Other trade & technical schools	62	57 832	17 211	4 093	806	35.5	5.3
6116	Other schools & instruction	615	176 725	55 213	11 504	3 963	29.5	13.6
61161	Fine arts schools	186	30 864	9 769	2 201	870	37.7	15.1
611610	Fine arts schools	186	30 864	9 769	2 201	870	37.7	15.1
6116101	Dance schools (including children's & professionals)	149	22 817	7 218	1 803	746	38.9	9.4
6116102	Art, drama, & music schools	37	8 047	2 551	398	124	34.0	31.4
61162	Sports & recreation instruction	187	43 415	12 959	2 579	1 056	44.0	18.0
611620	Sports & recreation instruction	187	43 415	12 959	2 579	1 056	44.0	18.0
61163	Language schools	23	D	D	D	e	D	D
611630	Language schools	23	D	D	D	e	D	D
61169	All other schools & instruction	219	D	D	D	g	D	D
611691	Exam preparation & tutoring	47	22 612	7 662	1 674	666	10.3	5.1
611692	Automobile driving schools	79	11 483	3 311	658	274	62.0	29.3
611699	All other miscellaneous schools & instruction	93	D	D	D	f	D	D
6117	Educational support services	90	75 654	18 621	4 496	561	24.9	9.6
61171	Educational support services	90	75 654	18 621	4 496	561	24.9	9.6
611710	Educational support services	90	75 654	18 621	4 496	561	24.9	9.6

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
MASSACHUSETTS									
61	Educational services	365	357 647	351 237	83 493	19 356	3 982	7.2	9.1
611	Educational services	365	357 647	351 237	83 493	19 356	3 982	7.2	9.1
6114	Business schools, & computer & management training	33	29 963	29 268	7 789	1 833	257	12.7	16.7
61141	Business & secretarial schools	2	D	D	D	D	a	D	D
611410	Business & secretarial schools	2	D	D	D	D	a	D	D
61142	Computer training	1	D	D	D	D	b	D	D
611420	Computer training	1	D	D	D	D	b	D	D
61143	Professional & management development training	30	D	D	D	D	c	D	D
611430	Professional & management development training	30	D	D	D	D	c	D	D
6115	Technical & trade schools	47	21 804	19 397	8 470	2 082	567	22.7	9.2
61151	Technical & trade schools	47	21 804	19 397	8 470	2 082	567	22.7	9.2
611512	Flight training	3	D	D	D	D	a	D	D
611513	Apprenticeship training	22	D	D	D	D	c	D	D
611519	Other trade & technical schools	22	13 532	11 857	5 389	1 348	319	13.9	7.2
6116	Other schools & instruction	226	249 735	248 491	48 786	11 177	2 433	5.6	6.8
61161	Fine arts schools	61	20 439	19 754	7 784	1 943	809	32.6	16.7
611610	Fine arts schools	61	20 439	19 754	7 784	1 943	809	32.6	16.7
6116101	Dance schools (including children's & professionals)	9	1 908	1 887	514	92	47	6.2	49.9
6116102	Art, drama, & music schools	52	18 531	17 867	7 270	1 851	762	35.3	13.3
61162	Sports & recreation instruction	38	6 486	6 170	2 394	399	79	10.7	12.2
611620	Sports & recreation instruction	38	6 486	6 170	2 394	399	79	10.7	12.2
61163	Language schools	9	12 286	11 299	3 262	689	119	5.6	35.5
611630	Language schools	9	12 286	11 299	3 262	689	119	5.6	35.5
61169	All other schools & instruction	118	210 524	211 268	35 346	8 146	1 426	2.8	4.0
611691	Exam preparation & tutoring	13	3 440	3 417	1 757	350	95	16.5	51.5
611692	Automobile driving schools	3	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	102	D	D	D	D	g	D	D

See footnotes at end of table.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997—**
Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
61	MASSACHUSETTS—Con.								
	Educational services—Con.								
611	Educational services—Con.								
6117	Educational support services	59	56 145	54 081	18 448	4 264	725	5.5	15.2
61171	Educational support services	59	56 145	54 081	18 448	4 264	725	5.5	15.2
611710	Educational support services	59	56 145	54 081	18 448	4 264	725	5.5	15.2

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
61	BARNSTABLE—YARMOUTH, MA MSA							
	Educational services	23	4 950	1 383	230	73	66.6	2.4
611	Educational services	23	4 950	1 383	230	73	66.6	2.4
6115	Technical & trade schools	5	D	D	D	a	D	D
61151	Technical & trade schools	5	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	11	1 911	644	75	42	51.0	1.3
61	BOSTON—WORCESTER—LAWRENCE, MA—NH—ME—CT CMSA							
	Educational services	995	574 671	185 257	41 137	8 534	24.6	9.6
611	Educational services	995	574 671	185 257	41 137	8 534	24.6	9.6
6114	Business schools, & computer & management training	206	237 733	85 437	17 808	2 693	18.6	8.5
61141	Business & secretarial schools	22	D	D	D	e	D	D
611410	Business & secretarial schools	22	D	D	D	e	D	D
61142	Computer training	98	D	D	D	g	D	D
611420	Computer training	98	D	D	D	g	D	D
61143	Professional & management development training	86	110 580	37 909	8 065	893	9.9	3.1
611430	Professional & management development training	86	110 580	37 909	8 065	893	9.9	3.1
6115	Technical & trade schools	128	D	D	D	g	D	D
61151	Technical & trade schools	128	D	D	D	g	D	D
611511	Cosmetology & barber schools	44	15 134	5 287	1 178	336	21.4	6.7
611512	Flight training	17	19 257	8 189	2 957	284	25.5	35.8
611519	Other trade & technical schools	60	59 544	17 945	4 311	877	31.8	7.8
6116	Other schools & instruction	573	D	D	D	h	D	D
61161	Fine arts schools	173	27 676	8 765	2 068	841	40.8	15.5
611610	Fine arts schools	173	27 676	8 765	2 068	841	40.8	15.5
6116101	Dance schools (including children's & professionals)	140	21 978	6 944	1 756	722	39.0	7.8
6116102	Art, drama, & music schools	33	5 698	1 821	312	119	47.4	45.2
61162	Sports & recreation instruction	178	40 161	12 112	2 518	1 081	43.0	11.8
611620	Sports & recreation instruction	178	40 161	12 112	2 518	1 081	43.0	11.8
61163	Language schools	25	29 894	8 435	1 587	444	6.3	18.0
611630	Language schools	25	29 894	8 435	1 587	444	6.3	18.0
61169	All other schools & instruction	197	D	D	D	g	D	D
611691	Exam preparation & tutoring	45	22 588	7 645	1 658	659	13.0	4.9
611692	Automobile driving schools	67	10 556	3 053	611	223	59.9	30.7
611699	All other miscellaneous schools & instruction	85	D	D	D	f	D	D
6117	Educational support services	88	D	D	D	e	D	D
61171	Educational support services	88	D	D	D	e	D	D
611710	Educational support services	88	D	D	D	e	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA—Con.								
Boston, MA-NH PMSA								
61	Educational services	661	463 765	149 185	32 687	6 482	23.1	10.3
611	Educational services	661	463 765	149 185	32 687	6 482	23.1	10.3
6114	Business schools, & computer & management training	158	212 672	77 157	15 940	2 402	17.5	8.6
61141	Business & secretarial schools	17	11 180	4 425	965	184	13.7	56.1
611410	Business & secretarial schools	17	11 180	4 425	965	184	13.7	56.1
61142	Computer training	69	93 945	35 402	7 016	1 344	28.9	9.1
611420	Computer training	69	93 945	35 402	7 016	1 344	28.9	9.1
61143	Professional & management development training	72	107 547	37 330	7 959	874	7.9	3.2
611430	Professional & management development training	72	107 547	37 330	7 959	874	7.9	3.2
6115	Technical & trade schools	70	70 062	23 470	6 425	1 027	29.8	14.4
61151	Technical & trade schools	70	70 062	23 470	6 425	1 027	29.8	14.4
611511	Cosmetology & barber schools	22	D	D	D	c	D	D
611512	Flight training	10	16 365	7 192	2 717	224	17.8	41.9
611519	Other trade & technical schools	33	43 029	12 712	2 934	587	36.8	6.2
6116	Other schools & instruction	371	124 869	39 021	8 208	2 805	28.1	14.8
61161	Fine arts schools	99	D	D	D	f	D	D
611610	Fine arts schools	99	D	D	D	f	D	D
6116101	Dance schools (including children's & professionals')	75	D	D	D	e	D	D
6116102	Art, drama, & music schools	24	4 814	1 555	259	97	39.2	52.1
61162	Sports & recreation instruction	115	27 621	8 624	1 775	722	47.8	13.7
611620	Sports & recreation instruction	115	27 621	8 624	1 775	722	47.8	13.7
61163	Language schools	22	D	D	D	e	D	D
611630	Language schools	22	D	D	D	e	D	D
61169	All other schools & instruction	135	D	D	D	g	D	D
611691	Exam preparation & tutoring	30	18 363	6 237	1 378	529	6.2	5.9
611692	Automobile driving schools	46	8 762	2 422	471	162	52.4	37.0
611699	All other miscellaneous schools & instruction	59	D	D	D	e	D	D
6117	Educational support services	62	56 162	9 537	2 114	248	24.6	1.9
61171	Educational support services	62	56 162	9 537	2 114	248	24.6	1.9
611710	Educational support services	62	56 162	9 537	2 114	248	24.6	1.9
Brockton, MA PMSA								
61	Educational services	23	5 440	1 787	439	123	18.1	21.2
611	Educational services	23	5 440	1 787	439	123	18.1	21.2
6115	Technical & trade schools	7	2 772	1 042	261	55	6.3	21.1
61151	Technical & trade schools	7	2 772	1 042	261	55	6.3	21.1
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	13	2 177	530	127	58	27.0	26.1
61161	Fine arts schools	6	990	270	71	35	20.0	—
611610	Fine arts schools	6	990	270	71	35	20.0	—
6116101	Dance schools (including children's & professionals')	5	D	D	D	b	D	D
61162	Sports & recreation instruction	6	D	D	D	b	D	D
611620	Sports & recreation instruction	6	D	D	D	b	D	D
Fitchburg-Leominster, MA PMSA								
61	Educational services	10	2 226	919	224	34	18.6	14.7
611	Educational services	10	2 226	919	224	34	18.6	14.7
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
Lawrence, MA-NH PMSA								
61	Educational services	58	18 625	4 536	1 008	299	41.5	1.9
611	Educational services	58	18 625	4 536	1 008	299	41.5	1.9
6114	Business schools, & computer & management training	6	D	D	D	b	D	D
61142	Computer training	5	D	D	D	b	D	D
611420	Computer training	5	D	D	D	b	D	D
6115	Technical & trade schools	7	5 458	1 126	252	40	24.4	1.0
61151	Technical & trade schools	7	5 458	1 126	252	40	24.4	1.0
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	42	9 482	2 241	508	213	44.2	3.2
61161	Fine arts schools	14	1 593	362	114	50	52.1	6.2
611610	Fine arts schools	14	1 593	362	114	50	52.1	6.2
6116101	Dance schools (including children's & professionals')	13	D	D	D	b	D	D
61162	Sports & recreation instruction	13	4 147	1 158	238	113	48.7	—
611620	Sports & recreation instruction	13	4 147	1 158	238	113	48.7	—
61169	All other schools & instruction	13	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.								
Lowell, MA–NH PMSA								
61	Educational services	41	17 075	6 229	1 680	326	32.4	1.7
611	Educational services	41	17 075	6 229	1 680	326	32.4	1.7
6114	Business schools, & computer & management training	9	D	D	D	b	D	D
6115	Technical & trade schools	8	5 667	1 472	322	67	25.7	—
61151	Technical & trade schools	8	5 667	1 472	322	67	25.7	—
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
6116	Other schools & instruction	22	4 272	1 439	322	110	54.5	6.6
61161	Fine arts schools	9	899	210	50	22	38.9	—
611610	Fine arts schools	9	899	210	50	22	38.9	—
6116101	Dance schools (including children's & professionals)	7	D	D	D	a	D	D
61162	Sports & recreation instruction	8	1 660	304	55	38	37.7	15.1
611620	Sports & recreation instruction	8	1 660	304	55	38	37.7	15.1
61169	All other schools & instruction	5	1 713	925	217	50	79.1	1.9
6117	Educational support services	2	D	D	D	c	D	D
61171	Educational support services	2	D	D	D	c	D	D
611710	Educational support services	2	D	D	D	c	D	D
Manchester, NH PMSA								
61	Educational services	39	12 773	5 606	1 253	319	23.6	12.9
611	Educational services	39	12 773	5 606	1 253	319	23.6	12.9
6114	Business schools, & computer & management training	7	D	D	D	b	D	D
61142	Computer training	4	D	D	D	b	D	D
611420	Computer training	4	D	D	D	b	D	D
6115	Technical & trade schools	5	3 324	2 165	567	121	12.8	49.4
61151	Technical & trade schools	5	3 324	2 165	567	121	12.8	49.4
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	25	3 500	1 179	290	139	54.4	—
61161	Fine arts schools	9	976	376	98	45	44.6	—
611610	Fine arts schools	9	976	376	98	45	44.6	—
6116101	Dance schools (including children's & professionals)	9	976	376	98	45	44.6	—
61162	Sports & recreation instruction	10	1 284	304	86	65	42.4	—
611620	Sports & recreation instruction	10	1 284	304	86	65	42.4	—
61169	All other schools & instruction	5	D	D	D	b	D	D
6117	Educational support services	2	D	D	D	b	D	D
61171	Educational support services	2	D	D	D	b	D	D
611710	Educational support services	2	D	D	D	b	D	D
Nashua, NH PMSA								
61	Educational services	39	10 233	3 776	790	195	20.5	6.0
611	Educational services	39	10 233	3 776	790	195	20.5	6.0
6115	Technical & trade schools	9	2 615	891	218	59	21.1	17.6
61151	Technical & trade schools	9	2 615	891	218	59	21.1	17.6
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	22	4 431	1 561	290	98	30.8	2.9
61161	Fine arts schools	6	D	D	D	b	D	D
611610	Fine arts schools	6	D	D	D	b	D	D
61162	Sports & recreation instruction	10	2 219	795	169	53	11.9	3.3
611620	Sports & recreation instruction	10	2 219	795	169	53	11.9	3.3
61169	All other schools & instruction	6	D	D	D	a	D	D
New Bedford, MA PMSA								
61	Educational services	18	5 960	1 684	529	110	59.5	.9
611	Educational services	18	5 960	1 684	529	110	59.5	.9
6115	Technical & trade schools	7	3 838	898	310	90	40.7	—
61151	Technical & trade schools	7	3 838	898	310	90	40.7	—
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
Portsmouth–Rochester, NH–ME PMSA								
61	Educational services	36	13 487	4 314	979	170	31.9	.2
611	Educational services	36	13 487	4 314	979	170	31.9	.2
6115	Technical & trade schools	8	D	D	D	b	D	D
61151	Technical & trade schools	8	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	D	D	D	a	D	D
6116	Other schools & instruction	18	D	D	D	b	D	D
6117	Educational support services	6	8 402	2 915	658	53	13.3	—
61171	Educational support services	6	8 402	2 915	658	53	13.3	—
611710	Educational support services	6	8 402	2 915	658	53	13.3	—

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.								
Worcester, MA–CT PMSA								
61	Educational services	70	25 087	7 221	1 548	476	27.1	11.2
611	Educational services	70	25 087	7 221	1 548	476	27.1	11.2
6114	Business schools, & computer & management training	14	10 479	3 136	704	126	10.1	17.7
61142	Computer training	10	D	D	D	b	D	D
611420	Computer training	10	D	D	D	D	D	D
6115	Technical & trade schools	6	960	330	76	35	8.6	39.5
61151	Technical & trade schools	6	960	330	76	35	8.6	39.5
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	46	12 147	3 436	690	303	35.4	3.5
61161	Fine arts schools	21	2 988	880	236	130	36.2	3.6
611610	Fine arts schools	21	2 988	880	236	130	36.2	3.6
6116101	Dance schools (including children's & professionals)	20	D	D	D	c	D	D
61169	All other schools & instruction	19	8 067	2 110	375	141	38.4	3.0
611699	All other miscellaneous schools & instruction	10	D	D	D	b	D	D
PITTSFIELD, MA MSA								
61	Educational services	10	3 255	1 553	217	48	22.6	3.5
611	Educational services	10	3 255	1 553	217	48	22.6	3.5
6116	Other schools & instruction	8	D	D	D	b	D	D
61161	Fine arts schools	4	1 692	596	37	15	10.8	—
611610	Fine arts schools	4	1 692	596	37	15	10.8	—
6116102	Art, drama, & music schools	2	D	D	D	a	D	D
PROVIDENCE–FALL RIVER–WARWICK, RI–MA MSA								
61	Educational services	147	40 526	14 517	3 130	923	26.0	20.1
611	Educational services	147	40 526	14 517	3 130	923	26.0	20.1
6114	Business schools, & computer & management training	24	15 979	6 273	1 258	254	1.7	38.4
61141	Business & secretarial schools	9	D	D	D	c	D	D
611410	Business & secretarial schools	9	D	D	D	D	D	D
61142	Computer training	12	D	D	D	b	D	D
611420	Computer training	12	D	D	D	D	D	D
6115	Technical & trade schools	25	D	D	D	c	D	D
61151	Technical & trade schools	25	D	D	D	c	D	D
611511	Cosmetology & barber schools	7	2 386	759	199	64	13.7	—
611519	Other trade & technical schools	17	D	D	D	c	D	D
6116	Other schools & instruction	83	12 868	3 722	803	406	45.4	13.0
61161	Fine arts schools	34	3 757	1 331	313	158	27.3	19.7
611610	Fine arts schools	34	3 757	1 331	313	158	27.3	19.7
6116101	Dance schools (including children's & professionals)	31	D	D	D	c	D	D
61162	Sports & recreation instruction	26	4 771	1 141	208	87	60.9	19.5
611620	Sports & recreation instruction	26	4 771	1 141	208	87	60.9	19.5
61169	All other schools & instruction	23	4 340	1 250	282	161	43.9	.1
6117	Educational support services	15	D	D	D	b	D	D
61171	Educational support services	15	D	D	D	b	D	D
611710	Educational support services	15	D	D	D	D	D	D
SPRINGFIELD, MA MSA								
61	Educational services	104	33 739	13 159	2 951	610	32.2	25.5
611	Educational services	104	33 739	13 159	2 951	610	32.2	25.5
6114	Business schools, & computer & management training	12	D	D	D	b	D	D
6115	Technical & trade schools	11	5 969	2 619	610	87	43.4	—
61151	Technical & trade schools	11	5 969	2 619	610	87	43.4	—
611511	Cosmetology & barber schools	4	1 078	522	120	36	37.8	—
611519	Other trade & technical schools	7	4 891	2 097	490	51	44.6	—
6116	Other schools & instruction	70	15 119	5 026	1 010	302	30.2	15.9
61161	Fine arts schools	24	2 547	631	163	91	44.1	8.0
611610	Fine arts schools	24	2 547	631	163	91	44.1	8.0
6116101	Dance schools (including children's & professionals)	22	D	D	D	b	D	D
61162	Sports & recreation instruction	19	4 912	1 498	311	84	36.5	40.8
611620	Sports & recreation instruction	19	4 912	1 498	311	84	36.5	40.8
61169	All other schools & instruction	27	7 660	2 897	536	127	21.5	2.7
611699	All other miscellaneous schools & instruction	10	5 811	2 172	386	64	13.7	.9
6117	Educational support services	11	D	D	D	c	D	D
61171	Educational support services	11	D	D	D	c	D	D
611710	Educational support services	11	D	D	D	D	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE MASSACHUSETTS METROPOLITAN AREAS								
61	Educational services	31	8 080	2 561	675	117	23.1	18.7
611	Educational services	31	8 080	2 561	675	117	23.1	18.7
6115	Technical & trade schools	6	D	D	D	a	D	D
61151	Technical & trade schools	6	D	D	D	a	D	D
6116	Other schools & instruction	21	D	D	D	b	D	D
61161	Fine arts schools	4	D	D	D	a	D	D
611610	Fine arts schools	4	D	D	D	a	D	D
6116102	Art, drama, & music schools	2	D	D	D	a	D	D
61162	Sports & recreation instruction	12	D	D	D	b	D	D
611620	Sports & recreation instruction	12	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
BARNSTABLE–YARMOUTH, MA MSA									
61	Educational services	6	1 917	1 844	753	146	81	10.4	30.7
611	Educational services	6	1 917	1 844	753	146	81	10.4	30.7
6115	Technical & trade schools	1	D	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	D	b	D	D
61161	Fine arts schools	3	D	D	D	D	b	D	D
611610	Fine arts schools	3	D	D	D	D	b	D	D
BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA									
61	Educational services	296	D	D	D	D	h	D	D
611	Educational services	296	D	D	D	D	h	D	D
6114	Business schools, & computer & management training ..	32	D	D	D	D	e	D	D
61143	Professional & management development training	29	D	D	D	D	c	D	D
611430	Professional & management development training ..	29	D	D	D	D	c	D	D
6115	Technical & trade schools	39	16 355	14 432	6 492	1 548	360	28.5	6.4
61151	Technical & trade schools	39	16 355	14 432	6 492	1 548	360	28.5	6.4
611513	Apprenticeship training	20	D	D	D	D	c	D	D
611519	Other trade & technical schools	18	8 647	7 506	3 672	873	136	17.4	5.7
6116	Other schools & instruction	171	D	D	D	D	g	D	D
61161	Fine arts schools	52	17 471	17 642	6 995	1 757	692	31.2	19.3
611610	Fine arts schools	52	17 471	17 642	6 995	1 757	692	31.2	19.3
6116101	Dance schools (including children's & professionals')	8	D	D	D	D	a	D	D
6116102	Art, drama, & music schools	44	D	D	D	D	f	D	D
61162	Sports & recreation instruction	27	5 785	5 534	2 069	384	65	8.5	7.9
611620	Sports & recreation instruction	27	5 785	5 534	2 069	384	65	8.5	7.9
61163	Language schools	8	11 489	10 528	2 932	610	84	3.9	38.2
611630	Language schools	8	11 489	10 528	2 932	610	84	3.9	38.2
61169	All other schools & instruction	84	D	D	D	D	g	D	D
611691	Exam preparation & tutoring	10	2 862	2 839	1 357	252	79	18.5	60.9
611692	Automobile driving schools	2	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	72	D	D	D	D	f	D	D
6117	Educational support services	54	D	D	D	D	f	D	D
61171	Educational support services	54	D	D	D	D	f	D	D
611710	Educational support services	54	D	D	D	D	f	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E.]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA—Con.									
Boston, MA-NH PMSA									
61	Educational services	229	301 060	297 284	62 547	14 384	2 751	5.6	7.8
611	Educational services	229	301 060	297 284	62 547	14 384	2 751	5.6	7.8
6114	Business schools, & computer & management training ..	26	27 127	26 513	7 149	1 708	233	11.1	16.0
61143	Professional & management development training	24	D	D	D	D	c	D	D
611430	Professional & management development training ..	24	D	D	D	D	c	D	D
6115	Technical & trade schools	27	13 670	12 417	5 308	1 243	286	28.1	5.8
61151	Technical & trade schools	27	13 670	12 417	5 308	1 243	286	28.1	5.8
611513	Apprenticeship training	13	D	D	D	D	c	D	D
611519	Other trade & technical schools	13	D	D	D	D	c	D	D
6116	Other schools & instruction	141	216 294	215 691	34 820	7 982	1 718	3.4	6.9
61161	Fine arts schools	44	D	D	D	D	f	D	D
611610	Fine arts schools	44	D	D	D	D	f	D	D
6116101	Dance schools (including children's & professionals)	7	D	D	D	D	a	D	D
6116102	Art, drama, & music schools	37	D	D	D	D	f	D	D
61162	Sports & recreation instruction	21	5 307	5 057	1 888	358	49	6.8	8.5
611620	Sports & recreation instruction	21	5 307	5 057	1 888	358	49	6.8	8.5
61163	Language schools	7	D	D	D	D	b	D	D
611630	Language schools	7	D	D	D	D	b	D	D
61169	All other schools & instruction	69	D	D	D	D	g	D	D
611691	Exam preparation & tutoring	8	D	D	D	D	b	D	D
611692	Automobile driving schools	2	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	59	D	D	D	D	f	D	D
6117	Educational support services	35	43 969	42 663	15 270	3 451	514	6.5	8.3
61171	Educational support services	35	43 969	42 663	15 270	3 451	514	6.5	8.3
611710	Educational support services	35	43 969	42 663	15 270	3 451	514	6.5	8.3
Brockton, MA PMSA									
61	Educational services	5	1 641	1 579	860	176	39	13.5	13.2
611	Educational services	5	1 641	1 579	860	176	39	13.5	13.2
6115	Technical & trade schools	2	D	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	D	a	D	D
Fitchburg-Leominster, MA PMSA									
61	Educational services	4	437	440	116	34	8	66.1	33.9
611	Educational services	4	437	440	116	34	8	66.1	33.9
Lawrence, MA-NH PMSA									
61	Educational services	4	D	D	D	D	b	D	D
611	Educational services	4	D	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	D	a	D	D
6117	Educational support services	3	D	D	D	D	a	D	D
61171	Educational support services	3	D	D	D	D	a	D	D
611710	Educational support services	3	D	D	D	D	a	D	D
Lowell, MA-NH PMSA									
61	Educational services	8	D	D	D	D	c	D	D
611	Educational services	8	D	D	D	D	c	D	D
6117	Educational support services	2	D	D	D	D	c	D	D
61171	Educational support services	2	D	D	D	D	c	D	D
611710	Educational support services	2	D	D	D	D	c	D	D
Manchester, NH PMSA									
61	Educational services	6	1 330	1 461	454	105	34	22.5	1.7
611	Educational services	6	1 330	1 461	454	105	34	22.5	1.7
6116	Other schools & instruction	5	D	D	D	D	b	D	D
61161	Fine arts schools	2	D	D	D	D	b	D	D
611610	Fine arts schools	2	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	2	D	D	D	D	b	D	D
Nashua, NH PMSA									
61	Educational services	6	1 259	1 222	542	110	23	27.7	5.7
611	Educational services	6	1 259	1 222	542	110	23	27.7	5.7
6115	Technical & trade schools	1	D	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	D	a	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.									
New Bedford, MA PMSA									
61	Educational services	5	D	D	D	D	a	D	D
611	Educational services	5	D	D	D	D	a	D	D
Portsmouth–Rochester, NH–ME PMSA									
61	Educational services	8	3 164	3 110	561	105	25	13.5	10.9
611	Educational services	8	3 164	3 110	561	105	25	13.5	10.9
Worcester, MA–CT PMSA									
61	Educational services	21	5 268	4 872	2 109	488	156	40.8	4.9
611	Educational services	21	5 268	4 872	2 109	488	156	40.8	4.9
6115	Technical & trade schools	4	D	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	D	b	D	D
6116	Other schools & instruction	7	3 207	3 287	1 248	298	112	46.3	1.7
61161	Fine arts schools	4	D	D	D	D	b	D	D
611610	Fine arts schools	4	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	4	D	D	D	D	b	D	D
PITTSFIELD, MA MSA									
61	Educational services	9	7 615	7 698	4 036	1 045	118	6.7	10.1
611	Educational services	9	7 615	7 698	4 036	1 045	118	6.7	10.1
6115	Technical & trade schools	1	D	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	D	a	D	D
6116	Other schools & instruction	6	6 831	6 923	3 852	1 016	104	6.9	.3
61169	All other schools & instruction	5	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	3	D	D	D	D	b	D	D
PROVIDENCE–FALL RIVER–WARWICK, RI–MA MSA									
61	Educational services	45	14 723	14 189	6 086	1 506	463	8.4	13.8
611	Educational services	45	14 723	14 189	6 086	1 506	463	8.4	13.8
6115	Technical & trade schools	7	4 701	4 240	1 883	548	199	6.5	2.6
61151	Technical & trade schools	7	4 701	4 240	1 883	548	199	6.5	2.6
611519	Other trade & technical schools	5	D	D	D	D	c	D	D
6116	Other schools & instruction	33	6 420	6 469	2 869	640	227	12.1	22.1
61161	Fine arts schools	8	D	D	D	D	b	D	D
611610	Fine arts schools	8	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	5	D	D	D	D	b	D	D
61169	All other schools & instruction	18	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	13	D	D	D	D	b	D	D
6117	Educational support services	3	D	D	D	D	b	D	D
61171	Educational support services	3	D	D	D	D	b	D	D
611710	Educational support services	3	D	D	D	D	b	D	D
SPRINGFIELD, MA MSA									
61	Educational services	38	10 204	9 558	3 554	826	243	18.2	9.5
611	Educational services	38	10 204	9 558	3 554	826	243	18.2	9.5
6115	Technical & trade schools	7	D	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	D	b	D	D
6116	Other schools & instruction	24	7 072	6 501	2 569	579	188	18.6	5.8
61161	Fine arts schools	3	1 718	1 049	348	95	51	D	–
611610	Fine arts schools	3	1 718	1 049	348	95	51	D	–
6116102	Art, drama, & music schools	3	1 718	1 049	348	95	51	D	–
61169	All other schools & instruction	14	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	13	D	D	D	D	b	D	D
AREA OUTSIDE MASSACHUSETTS METROPOLITAN AREAS									
61	Educational services	34	D	D	D	D	c	D	D
611	Educational services	34	D	D	D	D	c	D	D
6116	Other schools & instruction	32	D	D	D	D	c	D	D
61169	All other schools & instruction	20	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	18	D	D	D	D	c	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BARNSTABLE COUNTY, MA								
61	Educational services	30	6 027	1 586	341	91	57.4	2.0
611	Educational services	30	6 027	1 586	341	91	57.4	2.0
6115	Technical & trade schools	7	D	D	D	a	D	D
61151	Technical & trade schools	7	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	15	2 175	694	87	49	49.3	1.1
BERKSHIRE COUNTY, MA								
61	Educational services	18	7 579	3 070	577	109	21.8	12.6
611	Educational services	18	7 579	3 070	577	109	21.8	12.6
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	12	5 920	2 148	404	91	15.3	16.1
61161	Fine arts schools	4	D	D	D	a	D	D
611610	Fine arts schools	4	D	D	D	a	D	D
6116102	Art, drama, & music schools	2	D	D	D	a	D	D
61162	Sports & recreation instruction	6	D	D	D	b	D	D
611620	Sports & recreation instruction	6	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
BRISTOL COUNTY, MA								
61	Educational services	58	12 590	4 220	1 072	342	37.9	20.1
611	Educational services	58	12 590	4 220	1 072	342	37.9	20.1
6115	Technical & trade schools	14	5 261	1 517	464	190	39.0	—
61151	Technical & trade schools	14	5 261	1 517	464	190	39.0	—
611511	Cosmetology & barber schools	5	711	285	64	31	55.7	—
611519	Other trade & technical schools	8	D	D	D	c	D	D
6116	Other schools & instruction	33	3 136	897	180	85	40.9	21.8
61161	Fine arts schools	13	1 264	319	57	32	34.0	27.7
611610	Fine arts schools	13	1 264	319	57	32	34.0	27.7
6116101	Dance schools (including children's & professionals)	12	D	D	D	b	D	D
61162	Sports & recreation instruction	7	1 108	301	62	25	24.0	14.1
611620	Sports & recreation instruction	7	1 108	301	62	25	24.0	14.1
DUKES COUNTY, MA								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
ESSEX COUNTY, MA								
61	Educational services	111	30 310	8 035	1 809	514	45.6	6.1
611	Educational services	111	30 310	8 035	1 809	514	45.6	6.1
6114	Business schools, & computer & management training	20	9 111	2 496	467	70	42.5	3.2
61142	Computer training	14	4 685	1 420	267	53	56.4	5.5
611420	Computer training	14	4 685	1 420	267	53	56.4	5.5
61143	Professional & management development training	4	D	D	D	a	D	D
611430	Professional & management development training	4	D	D	D	a	D	D
6115	Technical & trade schools	8	2 819	824	177	48	66.2	2.0
61151	Technical & trade schools	8	2 819	824	177	48	66.2	2.0
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	74	16 591	4 459	1 108	383	38.0	9.1
61161	Fine arts schools	26	2 728	758	183	72	62.8	—
611610	Fine arts schools	26	2 728	758	183	72	62.8	—
6116101	Dance schools (including children's & professionals)	22	2 506	670	174	64	61.3	—
61162	Sports & recreation instruction	28	7 308	2 046	522	201	49.7	7.6
611620	Sports & recreation instruction	28	7 308	2 046	522	201	49.7	7.6
61169	All other schools & instruction	19	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	10	D	D	D	b	D	D
FRANKLIN COUNTY, MA								
61	Educational services	10	D	D	D	b	D	D
611	Educational services	10	D	D	D	b	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
61161	Fine arts schools	3	D	D	D	a	D	D
611610	Fine arts schools	3	D	D	D	a	D	D
6116102	Art, drama, & music schools	2	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HAMPDEN COUNTY, MA								
61	Educational services	64	16 397	6 788	1 610	368	30.4	12.4
611	Educational services	64	16 397	6 788	1 610	368	30.4	12.4
6115	Technical & trade schools	9	D	D	D	b	D	D
61151	Technical & trade schools	9	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
6116	Other schools & instruction	45	7 985	2 974	655	213	36.1	19.0
61161	Fine arts schools	16	1 833	474	119	61	34.7	3.1
611610	Fine arts schools	16	1 833	474	119	61	34.7	3.1
6116101	Dance schools (including children's & professionals')	15	D	D	D	b	D	D
61162	Sports & recreation instruction	14	3 250	1 001	234	66	36.6	38.8
611620	Sports & recreation instruction	14	3 250	1 001	234	66	36.6	38.8
61169	All other schools & instruction	15	2 902	1 499	302	86	36.4	6.8
6117	Educational support services	5	D	D	D	b	D	D
61171	Educational support services	5	D	D	D	b	D	D
611710	Educational support services	5	D	D	D	b	D	D
HAMPSHIRE COUNTY, MA								
61	Educational services	41	17 407	6 405	1 347	244	33.8	38.1
611	Educational services	41	17 407	6 405	1 347	244	33.8	38.1
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	26	7 199	2 086	361	91	23.3	13.3
61161	Fine arts schools	8	714	157	44	30	68.3	20.4
611610	Fine arts schools	8	714	157	44	30	68.3	20.4
61162	Sports & recreation instruction	6	1 727	531	83	20	35.0	46.7
611620	Sports & recreation instruction	6	1 727	531	83	20	35.0	46.7
61169	All other schools & instruction	12	4 758	1 398	234	41	12.4	.1
611699	All other miscellaneous schools & instruction	6	D	D	D	a	D	D
6117	Educational support services	6	6 620	3 285	795	125	11.9	85.7
61171	Educational support services	6	6 620	3 285	795	125	11.9	85.7
611710	Educational support services	6	6 620	3 285	795	125	11.9	85.7
MIDDLESEX COUNTY, MA								
61	Educational services	312	264 259	99 742	22 198	3 934	22.7	6.5
611	Educational services	312	264 259	99 742	22 198	3 934	22.7	6.5
6114	Business schools, & computer & management training	91	161 590	61 775	12 675	1 976	16.8	5.8
61142	Computer training	43	76 798	30 656	6 131	1 216	28.4	7.2
611420	Computer training	43	76 798	30 656	6 131	1 216	28.4	7.2
61143	Professional & management development training	40	82 449	30 337	6 369	716	5.9	3.2
611430	Professional & management development training	40	82 449	30 337	6 369	716	5.9	3.2
6115	Technical & trade schools	34	32 470	13 348	4 141	555	23.2	.7
61151	Technical & trade schools	34	32 470	13 348	4 141	555	23.2	.7
611511	Cosmetology & barber schools	9	D	D	D	b	D	D
611512	Flight training	7	8 631	5 498	2 392	192	23.6	—
611519	Other trade & technical schools	14	17 403	5 800	1 306	241	30.7	—
6116	Other schools & instruction	155	53 636	17 938	3 713	1 193	33.3	13.0
61161	Fine arts schools	37	6 662	1 926	424	168	39.8	26.2
611610	Fine arts schools	37	6 662	1 926	424	168	39.8	26.2
6116101	Dance schools (including children's & professionals')	27	4 635	1 298	346	137	45.2	5.9
6116102	Art, drama, & music schools	10	2 027	628	78	31	27.6	72.4
61162	Sports & recreation instruction	51	11 975	3 465	755	275	50.6	10.2
611620	Sports & recreation instruction	51	11 975	3 465	755	275	50.6	10.2
61163	Language schools	5	5 422	1 861	277	61	8.9	10.6
611630	Language schools	5	5 422	1 861	277	61	8.9	10.6
61169	All other schools & instruction	62	29 577	10 686	2 257	689	29.4	11.6
611691	Exam preparation & tutoring	17	11 228	3 964	827	316	6.4	6.0
611692	Automobile driving schools	16	5 623	1 415	263	63	39.8	45.4
611699	All other miscellaneous schools & instruction	29	12 726	5 307	1 167	310	45.0	1.7
6117	Educational support services	32	16 563	6 681	1 669	210	45.0	4.1
61171	Educational support services	32	16 563	6 681	1 669	210	45.0	4.1
611710	Educational support services	32	16 563	6 681	1 669	210	45.0	4.1

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NORFOLK COUNTY, MA								
61	Educational services	119	47 741	13 261	2 649	732	46.1	7.4
611	Educational services	119	47 741	13 261	2 649	732	46.1	7.4
6114	Business schools, & computer & management training	24	7 072	2 189	504	73	34.5	14.5
61143	Professional & management development training	15	4 913	1 595	379	58	34.7	14.8
611430	Professional & management development training	15	4 913	1 595	379	58	34.7	14.8
6115	Technical & trade schools	12	21 975	4 937	944	124	48.3	8.3
61151	Technical & trade schools	12	21 975	4 937	944	124	48.3	8.3
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
611519	Other trade & technical schools	8	20 857	4 609	867	104	47.9	8.7
6116	Other schools & instruction	75	15 934	5 471	1 068	523	41.7	4.4
61161	Fine arts schools	25	4 301	1 441	314	97	48.3	12.8
611610	Fine arts schools	25	4 301	1 441	314	97	48.3	12.8
6116101	Dance schools (including children's & professionals)	17	2 734	930	202	59	45.2	7.2
6116102	Art, drama, & music schools	8	1 567	511	112	38	53.7	22.5
61162	Sports & recreation instruction	24	4 589	1 769	241	189	39.6	2.2
611620	Sports & recreation instruction	24	4 589	1 769	241	189	39.6	2.2
61169	All other schools & instruction	23	D	D	D	c	D	D
611691	Exam preparation & tutoring	5	2 392	985	191	163	6.6	2.4
6117	Educational support services	8	2 760	664	133	12	84.5	—
61171	Educational support services	8	2 760	664	133	12	84.5	—
611710	Educational support services	8	2 760	664	133	12	84.5	—
PLYMOUTH COUNTY, MA								
61	Educational services	64	16 784	4 699	1 028	333	38.6	27.8
611	Educational services	64	16 784	4 699	1 028	333	38.6	27.8
6115	Technical & trade schools	11	4 385	1 244	309	65	20.0	30.9
61151	Technical & trade schools	11	4 385	1 244	309	65	20.0	30.9
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	44	8 788	2 444	538	239	31.0	37.7
61161	Fine arts schools	14	2 266	688	182	107	38.9	20.3
611610	Fine arts schools	14	2 266	688	182	107	38.9	20.3
6116101	Dance schools (including children's & professionals)	12	D	D	D	b	D	D
61162	Sports & recreation instruction	15	4 146	1 044	197	87	26.1	62.0
611620	Sports & recreation instruction	15	4 146	1 044	197	87	26.1	62.0
61169	All other schools & instruction	14	D	D	D	b	D	D
SUFFOLK COUNTY, MA								
61	Educational services	123	125 345	29 667	6 771	1 355	9.6	17.2
611	Educational services	123	125 345	29 667	6 771	1 355	9.6	17.2
6114	Business schools, & computer & management training	26	30 956	8 931	2 021	251	12.7	24.0
61141	Business & secretarial schools	5	7 875	3 347	744	134	—	63.4
611410	Business & secretarial schools	5	7 875	3 347	744	134	—	63.4
61142	Computer training	11	8 480	1 701	353	45	42.5	28.7
611420	Computer training	11	8 480	1 701	353	45	42.5	28.7
61143	Professional & management development training	10	14 601	3 883	924	72	2.3	—
611430	Professional & management development training	10	14 601	3 883	924	72	2.3	—
6115	Technical & trade schools	19	D	D	D	e	D	D
61151	Technical & trade schools	19	D	D	D	e	D	D
611511	Cosmetology & barber schools	10	D	D	D	b	D	D
611512	Flight training	1	D	D	D	b	D	D
611519	Other trade & technical schools	7	D	D	D	c	D	D
6116	Other schools & instruction	65	38 948	11 304	2 398	698	12.0	16.6
61161	Fine arts schools	12	4 516	2 043	468	128	17.8	24.7
611610	Fine arts schools	12	4 516	2 043	468	128	17.8	24.7
6116101	Dance schools (including children's & professionals)	8	3 360	1 679	402	111	10.0	12.7
6116102	Art, drama, & music schools	4	1 156	364	66	17	40.4	59.6
61162	Sports & recreation instruction	14	3 075	890	191	60	59.1	—
611620	Sports & recreation instruction	14	3 075	890	191	60	59.1	—
61163	Language schools	13	23 308	6 320	1 250	367	3.1	19.9
611630	Language schools	13	23 308	6 320	1 250	367	3.1	19.9
61169	All other schools & instruction	26	8 049	2 051	489	143	16.3	8.6
611691	Exam preparation & tutoring	8	4 476	1 141	330	44	.5	8.4
6117	Educational support services	13	D	D	D	c	D	D
61171	Educational support services	13	D	D	D	c	D	D
611710	Educational support services	13	D	D	D	c	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WORCESTER COUNTY, MA								
61	Educational services	93	36 579	11 908	2 524	652	25.8	9.2
611	Educational services	93	36 579	11 908	2 524	652	25.8	9.2
6114	Business schools, & computer & management training	17	17 447	6 079	1 294	197	10.7	10.6
61142	Computer training	12	13 544	4 427	915	123	7.6	.7
611420	Computer training	12	13 544	4 427	915	123	7.6	.7
6115	Technical & trade schools	9	1 654	668	144	54	28.2	22.9
61151	Technical & trade schools	9	1 654	668	144	54	28.2	22.9
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
6116	Other schools & instruction	59	14 279	4 083	832	373	38.0	4.6
61161	Fine arts schools	25	3 468	944	253	142	41.0	7.2
611610	Fine arts schools	25	3 468	944	253	142	41.0	7.2
6116101	Dance schools (including children's & professionals)	24	D	D	D	c	D	D
61162	Sports & recreation instruction	9	2 900	936	179	81	42.3	—
611620	Sports & recreation instruction	9	2 900	936	179	81	42.3	—
61169	All other schools & instruction	25	7 911	2 203	400	150	35.1	5.1
611692	Automobile driving schools	8	1 060	319	72	38	80.6	13.0
611699	All other miscellaneous schools & instruction	13	5 509	1 442	230	54	15.4	4.9
6117	Educational support services	8	3 199	1 078	254	28	52.1	14.4
61171	Educational support services	8	3 199	1 078	254	28	52.1	14.4
611710	Educational support services	8	3 199	1 078	254	28	52.1	14.4

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ABINGTON TOWN, MA								
61	Educational services	1	D	D	D	a	D	D
ACTON TOWN, MA								
61	Educational services	10	6 199	2 393	560	83	12.1	1.1
611	Educational services	10	6 199	2 393	560	83	12.1	1.1
6114	Business schools, & computer & management training	3	D	D	D	b	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
AGAWAM, MA								
61	Educational services	4	972	405	98	20	28.5	—
611	Educational services	4	972	405	98	20	28.5	—
6116	Other schools & instruction	4	972	405	98	20	28.5	—
AMESBURY TOWN, MA								
61	Educational services	1	D	D	D	a	D	D
AMHERST TOWN, MA								
61	Educational services	19	8 725	2 626	463	98	35.8	15.6
611	Educational services	19	8 725	2 626	463	98	35.8	15.6
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	11	5 095	1 464	236	46	10.8	9.2
61169	All other schools & instruction	5	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	3	D	D	D	a	D	D
ANDOVER TOWN, MA								
61	Educational services	6	1 077	384	66	73	24.0	3.1
611	Educational services	6	1 077	384	66	73	24.0	3.1
6116	Other schools & instruction	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ARLINGTON TOWN, MA								
61	Educational services	7	2 647	1 360	299	33	12.5	5.6
611	Educational services	7	2 647	1 360	299	33	12.5	5.6
ASHLAND TOWN, MA								
61	Educational services	4	598	165	27	15	12.2	10.9
611	Educational services	4	598	165	27	15	12.2	10.9
ATTLEBORO, MA								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
AUBURN TOWN, MA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BARNSTABLE, MA								
61	Educational services	12	2 318	697	138	49	53.2	2.2
611	Educational services	12	2 318	697	138	49	53.2	2.2
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
BEDFORD TOWN, MA								
61	Educational services	4	5 100	2 311	490	111	33.3	—
611	Educational services	4	5 100	2 311	490	111	33.3	—
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
6116	Other schools & instruction	1	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	b	D	D
BELCHERTOWN TOWN, MA								
61	Educational services	2	D	D	D	a	D	D
BELLINGHAM TOWN, MA								
61	Educational services	1	D	D	D	a	D	D
BELMONT TOWN, MA								
61	Educational services	3	247	120	34	20	71.7	28.3
611	Educational services	3	247	120	34	20	71.7	28.3
BEVERLY, MA								
61	Educational services	8	1 090	331	49	21	62.1	16.7
611	Educational services	8	1 090	331	49	21	62.1	16.7
6116	Other schools & instruction	7	D	D	D	b	D	D
BILLERICA TOWN, MA								
61	Educational services	3	526	110	25	8	D	47.5
611	Educational services	3	526	110	25	8	D	47.5

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOSTON, MA								
61	Educational services	109	120 556	28 788	6 433	1 285	8.1	17.7
611	Educational services	109	120 556	28 788	6 433	1 285	8.1	17.7
6114	Business schools, & computer & management training	24	D	D	D	c	D	D
61141	Business & secretarial schools	5	7 875	3 347	744	134	—	63.4
611410	Business & secretarial schools	5	7 875	3 347	744	134	—	63.4
61142	Computer training	10	D	D	D	b	D	D
611420	Computer training	10	D	D	D	b	D	D
61143	Professional & management development training	9	D	D	D	b	D	D
611430	Professional & management development training	9	D	D	D	b	D	D
6115	Technical & trade schools	17	D	D	D	e	D	D
61151	Technical & trade schools	17	D	D	D	e	D	D
611511	Cosmetology & barber schools	9	D	D	D	b	D	D
611512	Flight training	1	D	D	D	b	D	D
6116	Other schools & instruction	56	38 056	11 065	2 336	669	10.2	16.9
61161	Fine arts schools	10	D	D	D	c	D	D
611610	Fine arts schools	10	D	D	D	c	D	D
6116101	Dance schools (including children's & professionals)	6	D	D	D	c	D	D
6116102	Art, drama, & music schools	4	1 156	364	66	17	40.4	59.6
61162	Sports & recreation instruction	11	D	D	D	b	D	D
611620	Sports & recreation instruction	11	D	D	D	b	D	D
61163	Language schools	13	23 308	6 320	1 250	367	3.1	19.9
611630	Language schools	13	23 308	6 320	1 250	367	3.1	19.9
61169	All other schools & instruction	22	7 807	2 005	477	135	14.5	8.8
611691	Exam preparation & tutoring	7	D	D	D	b	D	D
6117	Educational support services	12	D	D	D	c	D	D
61171	Educational support services	12	D	D	D	c	D	D
611710	Educational support services	12	D	D	D	c	D	D
BOURNE TOWN, MA								
61	Educational services	3	593	106	27	7	D	—
611	Educational services	3	593	106	27	7	D	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
BRAINTREE TOWN, MA								
61	Educational services	8	5 148	851	189	44	20.9	.3
611	Educational services	8	5 148	851	189	44	20.9	.3
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611519	Other trade & technical schools	2	D	D	D	a	D	D
BRIDGEWATER TOWN, MA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BROCKTON, MA								
61	Educational services	9	3 868	1 273	316	75	2.1	29.4
611	Educational services	9	3 868	1 273	316	75	2.1	29.4
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
BROOKLINE TOWN, MA								
61	Educational services	18	7 071	1 857	340	61	51.8	7.0
611	Educational services	18	7 071	1 857	340	61	51.8	7.0
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
6116	Other schools & instruction	11	1 982	543	86	26	73.3	7.9
61169	All other schools & instruction	5	D	D	D	a	D	D
BURLINGTON TOWN, MA								
61	Educational services	8	16 657	7 044	1 201	180	3.9	—
611	Educational services	8	16 657	7 044	1 201	180	3.9	—
6114	Business schools, & computer & management training	5	D	D	D	c	D	D
61142	Computer training	3	D	D	D	c	D	D
611420	Computer training	3	D	D	D	c	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CAMBRIDGE, MA								
61	Educational services	38	66 209	26 934	5 581	952	7.6	6.3
611	Educational services	38	66 209	26 934	5 581	952	7.6	6.3
6114	Business schools, & computer & management training	15	45 471	20 028	4 251	716	8.0	3.1
61142	Computer training	3	D	D	D	c	D	D
611420	Computer training	3	D	D	D	c	D	D
61143	Professional & management development training	9	39 414	16 553	3 375	487	4.9	—
611430	Professional & management development training	9	39 414	16 553	3 375	487	4.9	—
6115	Technical & trade schools	5	7 928	2 446	513	108	2.4	—
61151	Technical & trade schools	5	7 928	2 446	513	108	2.4	—
611511	Cosmetology & barber schools	1	D	D	D	b	D	D
611519	Other trade & technical schools	4	D	D	D	b	D	D
6116	Other schools & instruction	13	10 792	3 842	698	111	6.6	26.1
61163	Language schools	2	D	D	D	b	D	D
611630	Language schools	2	D	D	D	b	D	D
61169	All other schools & instruction	7	D	D	D	b	D	D
611691	Exam preparation & tutoring	2	D	D	D	b	D	D
611692	Automobile driving schools	2	D	D	D	a	D	D
CANTON TOWN, MA								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
CARVER TOWN, MA								
61	Educational services	1	D	D	D	a	D	D
CHELMSFORD TOWN, MA								
61	Educational services	11	7 685	2 911	862	137	8.5	—
611	Educational services	11	7 685	2 911	862	137	8.5	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
6117	Educational support services	2	D	D	D	c	D	D
61171	Educational support services	2	D	D	D	c	D	D
611710	Educational support services	2	D	D	D	c	D	D
CHELSEA, MA								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
CHICOPEE, MA								
61	Educational services	9	5 524	2 969	688	138	9.5	20.0
611	Educational services	9	5 524	2 969	688	138	9.5	20.0
6115	Technical & trade schools	4	2 803	1 563	380	51	14.6	—
61151	Technical & trade schools	4	2 803	1 563	380	51	14.6	—
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	2 721	1 406	308	87	4.3	40.6
61169	All other schools & instruction	2	D	D	D	b	D	D
CONCORD TOWN, MA								
61	Educational services	5	2 005	699	139	13	44.2	—
611	Educational services	5	2 005	699	139	13	44.2	—
6116	Other schools & instruction	3	D	D	D	a	D	D
61169	All other schools & instruction	2	D	D	D	a	D	D
DANVERS TOWN, MA								
61	Educational services	7	1 685	506	100	38	61.1	5.0
611	Educational services	7	1 685	506	100	38	61.1	5.0
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
DARTMOUTH TOWN, MA								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DEDHAM TOWN, MA								
61	Educational services	3	330	149	38	8	D	—
611	Educational services	3	330	149	38	8	D	—
DENNIS TOWN, MA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
DRACUT TOWN, MA								
61	Educational services	5	379	44	3	2	81.5	1.1
611	Educational services	5	379	44	3	2	81.5	1.1
DUXBURY TOWN, MA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
EAST BRIDGEWATER TOWN, MA								
61	Educational services	1	D	D	D	a	D	D
EASTHAMPTON TOWN, MA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
EAST LONGMEADOW TOWN, MA								
61	Educational services	6	984	387	86	37	50.7	13.2
611	Educational services	6	984	387	86	37	50.7	13.2
6116	Other schools & instruction	5	D	D	D	b	D	D
EASTON TOWN, MA								
61	Educational services	2	D	D	D	a	D	D
EVERETT, MA								
61	Educational services	5	451	186	47	9	69.0	—
611	Educational services	5	451	186	47	9	69.0	—
FALL RIVER, MA								
61	Educational services	9	1 212	596	131	50	30.2	1.9
611	Educational services	9	1 212	596	131	50	30.2	1.9
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
FALMOUTH TOWN, MA								
61	Educational services	4	484	97	84	11	20.5	—
611	Educational services	4	484	97	84	11	20.5	—
FITCHBURG, MA								
61	Educational services	7	1 757	789	199	24	20.1	1.3
611	Educational services	7	1 757	789	199	24	20.1	1.3
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
FOXBOROUGH TOWN, MA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FRAMINGHAM TOWN, MA								
61	Educational services	15	29 924	12 776	2 670	576	42.4	1.6
611	Educational services	15	29 924	12 776	2 670	576	42.4	1.6
6114	Business schools, & computer & management training	7	29 137	12 473	2 607	554	42.2	.4
61142	Computer training	3	D	D	D	f	D	D
611420	Computer training	3	D	D	D	f	D	D
61143	Professional & management development training	4	D	D	D	b	D	D
611430	Professional & management development training	4	D	D	D	b	D	D
FRANKLIN, MA								
61	Educational services	5	673	182	30	7	97.8	—
611	Educational services	5	673	182	30	7	97.8	—
GARDNER, MA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
GLOUCESTER, MA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
GRAFTON TOWN, MA								
61	Educational services	4	1 534	723	169	28	6.8	—
611	Educational services	4	1 534	723	169	28	6.8	—
GREENFIELD TOWN, MA								
61	Educational services	5	694	153	50	18	21.0	69.6
611	Educational services	5	694	153	50	18	21.0	69.6
HANOVER TOWN, MA								
61	Educational services	6	909	273	65	18	61.9	34.8
611	Educational services	6	909	273	65	18	61.9	34.8
6116	Other schools & instruction	5	D	D	D	a	D	D
HARWICH TOWN, MA								
61	Educational services	3	D	D	D	a	D	D
HAVERHILL, MA								
61	Educational services	6	1 753	736	111	33	34.9	9.9
611	Educational services	6	1 753	736	111	33	34.9	9.9
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	a	D	D
HINGHAM TOWN, MA								
61	Educational services	9	2 862	765	133	72	2.0	74.4
611	Educational services	9	2 862	765	133	72	2.0	74.4
6116	Other schools & instruction	8	D	D	D	b	D	D
61162	Sports & recreation instruction	3	2 001	540	81	27	—	100.0
611620	Sports & recreation instruction	3	2 001	540	81	27	—	100.0
HOLDEN TOWN, MA								
61	Educational services	1	D	D	D	a	D	D
HOLYOKE, MA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
HOPKINTON TOWN, MA								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
HUDSON TOWN, MA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
HULL TOWN, MA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
IPSWICH TOWN, MA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
KINGSTON TOWN, MA								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	a	D	D
61169	All other schools & instruction	3	D	D	D	a	D	D
LAWRENCE, MA								
61	Educational services	2	D	D	D	a	D	D
LEICESTER TOWN, MA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
LEOMINSTER, MA								
61	Educational services	1	D	D	D	a	D	D
LEXINGTON TOWN, MA								
61	Educational services	12	22 656	7 134	1 375	139	9.9	3.7
611	Educational services	12	22 656	7 134	1 375	139	9.9	3.7
6114	Business schools, & computer & management training	8	D	D	D	c	D	D
61143	Professional & management development training	5	D	D	D	c	D	D
611430	Professional & management development training	5	D	D	D	c	D	D
LONGMEADOW TOWN, MA								
61	Educational services	1	D	D	D	a	D	D
LOWELL, MA								
61	Educational services	8	3 253	1 381	352	75	37.3	.9
611	Educational services	8	3 253	1 381	352	75	37.3	.9
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
LUDLOW TOWN, MA								
61	Educational services	3	D	D	D	a	D	D
LYNN, MA								
61	Educational services	5	707	148	20	28	42.9	57.1
611	Educational services	5	707	148	20	28	42.9	57.1
6116	Other schools & instruction	4	D	D	D	b	D	D
MALDEN, MA								
61	Educational services	4	1 208	397	61	22	16.2	—
611	Educational services	4	1 208	397	61	22	16.2	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
MANSFIELD TOWN, MA								
61	Educational services	4	290	56	15	9	54.5	—
611	Educational services	4	290	56	15	9	54.5	—
MARBLEHEAD TOWN, MA								
61	Educational services	6	1 494	218	34	10	95.4	4.6
611	Educational services	6	1 494	218	34	10	95.4	4.6
MARLBOROUGH, MA								
61	Educational services	11	9 273	5 495	2 358	185	16.5	.3
611	Educational services	11	9 273	5 495	2 358	185	16.5	.3
6115	Technical & trade schools	2	D	D	D	c	D	D
61151	Technical & trade schools	2	D	D	D	c	D	D
611512	Flight training	2	D	D	D	c	D	D
6116	Other schools & instruction	5	D	D	D	a	D	D
MARSHFIELD TOWN, MA								
61	Educational services	1	D	D	D	a	D	D
MEDFIELD TOWN, MA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
MEDFORD, MA								
61	Educational services	7	1 745	375	96	22	42.2	16.8
611	Educational services	7	1 745	375	96	22	42.2	16.8
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	a	D	D
MEDWAY TOWN, MA								
61	Educational services	4	1 647	352	83	21	23.4	—
611	Educational services	4	1 647	352	83	21	23.4	—
6116	Other schools & instruction	3	D	D	D	a	D	D
61169	All other schools & instruction	1	D	D	D	a	D	D
MELROSE, MA								
61	Educational services	5	334	127	36	17	59.9	40.1
611	Educational services	5	334	127	36	17	59.9	40.1
METHUEN, MA								
61	Educational services	7	2 170	955	216	58	30.5	—
611	Educational services	7	2 170	955	216	58	30.5	—
6116	Other schools & instruction	5	D	D	D	b	D	D
MILFORD TOWN, MA								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
6114	Business schools, & computer & management training	1	D	D	D	b	D	D
61142	Computer training	1	D	D	D	b	D	D
611420	Computer training	1	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
MILLBURY TOWN, MA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	a	D	D
61169	All other schools & instruction	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
NATICK TOWN, MA								
61	Educational services	12	7 348	2 707	567	69	13.7	4.8
611	Educational services	12	7 348	2 707	567	69	13.7	4.8
6114	Business schools, & computer & management training	3	D	D	D	b	D	D
61142	Computer training	2	D	D	D	b	D	D
611420	Computer training	2	D	D	D	b	D	D
6116	Other schools & instruction	7	1 716	465	100	21	39.3	11.9
61162	Sports & recreation instruction	5	D	D	D	b	D	D
611620	Sports & recreation instruction	5	D	D	D	b	D	D
NEEDHAM TOWN, MA								
61	Educational services	9	3 289	1 289	289	35	43.4	—
611	Educational services	9	3 289	1 289	289	35	43.4	—
6116	Other schools & instruction	6	2 476	890	165	30	51.8	—
61161	Fine arts schools	2	D	D	D	a	D	D
611610	Fine arts schools	2	D	D	D	a	D	D
6116101	Dance schools (including children's & professionals')	2	D	D	D	a	D	D
61169	All other schools & instruction	2	D	D	D	a	D	D
NEW BEDFORD, MA								
61	Educational services	10	3 944	940	321	94	41.0	1.3
611	Educational services	10	3 944	940	321	94	41.0	1.3
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
NEWBURYPORT, MA								
61	Educational services	8	3 252	782	230	40	25.2	2.2
611	Educational services	8	3 252	782	230	40	25.2	2.2
6116	Other schools & instruction	6	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
NEWTON, MA								
61	Educational services	28	21 784	7 318	1 527	506	28.9	19.1
611	Educational services	28	21 784	7 318	1 527	506	28.9	19.1
6114	Business schools, & computer & management training	9	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
6116	Other schools & instruction	15	12 614	4 014	749	400	7.9	10.8
61161	Fine arts schools	2	D	D	D	a	D	D
611610	Fine arts schools	2	D	D	D	a	D	D
61169	All other schools & instruction	9	D	D	D	e	D	D
611691	Exam preparation & tutoring	5	6 222	1 928	360	234	7.4	4.7
611699	All other miscellaneous schools & instruction	4	D	D	D	c	D	D
NORTHAMPTON, MA								
61	Educational services	11	2 102	708	126	44	60.8	16.4
611	Educational services	11	2 102	708	126	44	60.8	16.4
6116	Other schools & instruction	7	D	D	D	b	D	D
NORTH ANDOVER TOWN, MA								
61	Educational services	11	4 554	810	218	52	34.0	—
611	Educational services	11	4 554	810	218	52	34.0	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
61162	Sports & recreation instruction	3	D	D	D	a	D	D
611620	Sports & recreation instruction	3	D	D	D	a	D	D
61169	All other schools & instruction	2	D	D	D	a	D	D
NORTH ATTLEBOROUGH TOWN, MA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
NORTHBOROUGH TOWN, MA								
61	Educational services	3	972	354	67	6	D	—
611	Educational services	3	972	354	67	6	D	—

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							From administrative records ¹	Estimated ²
NORTHBRIDGE TOWN, MA								
61	Educational services	2	D	D	D	a	D	D
NORTON TOWN, MA								
61	Educational services	3	634	203	40	14	—	27.9
611	Educational services	3	634	203	40	14	—	27.9
NORWOOD TOWN, MA								
61	Educational services	8	2 272	698	153	47	34.6	14.7
611	Educational services	8	2 272	698	153	47	34.6	14.7
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
61161	Fine arts schools	2	D	D	D	a	D	D
611610	Fine arts schools	2	D	D	D	a	D	D
OXFORD TOWN, MA								
61	Educational services	1	D	D	D	a	D	D
PALMER TOWN, MA								
61	Educational services	2	D	D	D	a	D	D
PEABODY, MA								
61	Educational services	10	4 450	988	179	23	17.4	6.7
611	Educational services	10	4 450	988	179	23	17.4	6.7
6114	Business schools, & computer & management training	2	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	a	D	D
PEMBROKE TOWN, MA								
61	Educational services	4	402	155	34	18	9.0	14.4
611	Educational services	4	402	155	34	18	9.0	14.4
PEPPERELL TOWN, MA								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6116	Other schools & instruction	2	D	D	D	b	D	D
PITTSFIELD, MA								
61	Educational services	7	D	D	D	b	D	D
611	Educational services	7	D	D	D	b	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
PLYMOUTH TOWN, MA								
61	Educational services	8	2 983	500	127	33	66.5	25.7
611	Educational services	8	2 983	500	127	33	66.5	25.7
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
QUINCY, MA								
61	Educational services	12	3 431	1 360	348	54	19.9	52.8
611	Educational services	12	3 431	1 360	348	54	19.9	52.8
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
RANDOLPH TOWN, MA								
61	Educational services	1	D	D	D	a	D	D
RAYNHAM TOWN, MA								
61	Educational services	3	531	200	47	24	D	—
611	Educational services	3	531	200	47	24	D	—

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							From administrative records ¹	Estimated ²
READING TOWN, MA								
61	Educational services	7	6 985	961	253	105	89.1	—
611	Educational services	7	6 985	961	253	105	89.1	—
6114	Business schools, & computer & management training	2	D	D	D	a	D	D
61142	Computer training	1	D	D	D	a	D	D
611420	Computer training	1	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	a	D	D
611692	Automobile driving schools	2	D	D	D	a	D	D
REVERE, MA								
61	Educational services	5	678	172	49	22	100.0	—
611	Educational services	5	678	172	49	22	100.0	—
ROCKLAND TOWN, MA								
61	Educational services	4	764	301	54	36	87.3	—
611	Educational services	4	764	301	54	36	87.3	—
SALEM, MA								
61	Educational services	7	1 338	318	96	29	69.4	—
611	Educational services	7	1 338	318	96	29	69.4	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
SANDWICH TOWN, MA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
SAUGUS TOWN, MA								
61	Educational services	5	951	311	75	20	95.4	—
611	Educational services	5	951	311	75	20	95.4	—
SCITUATE TOWN, MA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
SHARON TOWN, MA								
61	Educational services	5	1 035	228	32	14	79.6	—
611	Educational services	5	1 035	228	32	14	79.6	—
SHREWSBURY TOWN, MA								
61	Educational services	6	5 560	929	198	69	13.7	—
611	Educational services	6	5 560	929	198	69	13.7	—
6114	Business schools, & computer & management training	3	D	D	D	a	D	D
61142	Computer training	3	D	D	D	a	D	D
611420	Computer training	3	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
SOMERSET TOWN, MA								
61	Educational services	3	163	45	5	1	100.0	—
SOMERVILLE, MA								
61	Educational services	8	9 103	3 046	612	123	15.8	31.8
611	Educational services	8	9 103	3 046	612	123	15.8	31.8
6114	Business schools, & computer & management training	2	D	D	D	b	D	D
61142	Computer training	2	D	D	D	b	D	D
611420	Computer training	2	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
6116	Other schools & instruction	3	D	D	D	a	D	D
61162	Sports & recreation instruction	1	D	D	D	a	D	D
611620	Sports & recreation instruction	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
SOUTHBRIDGE TOWN, MA								
61	Educational services	3	D	D	D	a	D	D
SOUTH HADLEY TOWN, MA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
SPRINGFIELD, MA								
61	Educational services	21	5 818	2 076	494	95	30.3	.3
611	Educational services	21	5 818	2 076	494	95	30.3	.3
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	12	1 686	435	95	39	48.6	1.1
61161	Fine arts schools	5	848	311	76	31	—	—
611610	Fine arts schools	5	848	311	76	31	—	—
6116101	Dance schools (including children's & professionals)	5	848	311	76	31	—	—
6117	Educational support services	4	D	D	D	b	D	D
61171	Educational support services	4	D	D	D	b	D	D
611710	Educational support services	4	D	D	D	b	D	D
STONEHAM TOWN, MA								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
STOUGHTON TOWN, MA								
61	Educational services	10	2 272	743	133	39	33.8	17.3
611	Educational services	10	2 272	743	133	39	33.8	17.3
6116	Other schools & instruction	9	D	D	D	b	D	D
SUDBURY TOWN, MA								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
SWAMPSCOTT TOWN, MA								
61	Educational services	2	D	D	D	a	D	D
SWANSEA TOWN, MA								
61	Educational services	1	D	D	D	a	D	D
TAUNTON, MA								
61	Educational services	10	1 746	692	175	99	28.8	13.1
611	Educational services	10	1 746	692	175	99	28.8	13.1
6115	Technical & trade schools	3	800	287	76	68	D	—
61151	Technical & trade schools	3	800	287	76	68	D	—
TEWKSBURY TOWN, MA								
61	Educational services	7	1 731	761	175	39	93.9	—
611	Educational services	7	1 731	761	175	39	93.9	—
6115	Technical & trade schools	4	1 419	656	147	30	100.0	—
61151	Technical & trade schools	4	1 419	656	147	30	100.0	—
UXBRIDGE TOWN, MA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WAKEFIELD TOWN, MA								
61	Educational services	4	458	190	61	14	29.5	70.5
611	Educational services	4	458	190	61	14	29.5	70.5
WALPOLE TOWN, MA								
61	Educational services	5	1 179	405	46	121	37.7	—
611	Educational services	5	1 179	405	46	121	37.7	—
6116	Other schools & instruction	4	D	D	D	c	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WALTHAM, MA								
61	Educational services	15	14 350	4 574	1 180	172	8.1	15.9
611	Educational services	15	14 350	4 574	1 180	172	8.1	15.9
6114	Business schools, & computer & management training	5	9 837	3 291	835	109	3.7	19.9
61142	Computer training	4	D	D	D	b	D	D
611420	Computer training	4	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	7	2 813	682	194	43	16.4	11.3
61161	Fine arts schools	2	D	D	D	b	D	D
611610	Fine arts schools	2	D	D	D	b	D	D
61169	All other schools & instruction	3	1 345	241	66	11	D	23.7
611692	Automobile driving schools	2	D	D	D	a	D	D
WAREHAM TOWN, MA								
61	Educational services	1	D	D	D	a	D	D
WATERTOWN, MA								
61	Educational services	7	1 399	635	156	33	82.3	2.6
611	Educational services	7	1 399	635	156	33	82.3	2.6
WAYLAND TOWN, MA								
61	Educational services	5	1 279	462	41	14	35.4	2.0
611	Educational services	5	1 279	462	41	14	35.4	2.0
WEBSTER TOWN, MA								
61	Educational services	1	D	D	D	a	D	D
WELLESLEY TOWN, MA								
61	Educational services	13	13 200	2 689	460	191	78.8	1.8
611	Educational services	13	13 200	2 689	460	191	78.8	1.8
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611519	Other trade & technical schools	2	D	D	D	a	D	D
6116	Other schools & instruction	7	1 721	725	169	167	18.5	6.9
WESTBOROUGH TOWN, MA								
61	Educational services	7	1 185	317	70	56	22.9	13.2
611	Educational services	7	1 185	317	70	56	22.9	13.2
6116	Other schools & instruction	4	D	D	D	b	D	D
WESTFIELD, MA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WESTFORD TOWN, MA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WESTON TOWN, MA								
61	Educational services	4	658	231	11	3	100.0	—
611	Educational services	4	658	231	11	3	100.0	—
WESTPORT TOWN, MA								
61	Educational services	1	D	D	D	a	D	D
WEST SPRINGFIELD TOWN, MA								
61	Educational services	6	966	413	124	33	20.3	58.6
611	Educational services	6	966	413	124	33	20.3	58.6

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WESTWOOD TOWN, MA								
61	Educational services	3	496	406	28	5	D	52.4
611	Educational services	3	496	406	28	5	D	52.4
WEYMOUTH TOWN, MA								
61	Educational services	3	307	69	19	13	D	—
611	Educational services	3	307	69	19	13	D	—
WHITMAN TOWN, MA								
61	Educational services	2	D	D	D	a	D	D
WILBRAHAM TOWN, MA								
61	Educational services	4	599	160	37	10	82.6	—
611	Educational services	4	599	160	37	10	82.6	—
WILMINGTON TOWN, MA								
61	Educational services	3	226	45	9	11	100.0	—
611	Educational services	3	226	45	9	11	100.0	—
WINCHESTER TOWN, MA								
61	Educational services	5	404	120	27	10	47.5	45.3
611	Educational services	5	404	120	27	10	47.5	45.3
WINTHROP TOWN, MA								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
WOBURN, MA								
61	Educational services	15	8 486	3 284	601	118	46.1	1.2
611	Educational services	15	8 486	3 284	601	118	46.1	1.2
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
6116	Other schools & instruction	7	3 762	1 633	379	80	60.0	2.8
61169	All other schools & instruction	4	2 770	1 272	307	59	60.4	—
WORCESTER, MA								
61	Educational services	26	8 868	3 276	735	228	18.8	27.6
611	Educational services	26	8 868	3 276	735	228	18.8	27.6
6114	Business schools, & computer & management training	5	3 869	1 672	395	82	.9	45.6
6115	Technical & trade schools	3	742	266	57	30	—	46.0
61151	Technical & trade schools	3	742	266	57	30	—	46.0
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	18	4 257	1 338	283	116	38.4	8.0
61161	Fine arts schools	6	732	200	60	33	19.7	13.0
611610	Fine arts schools	6	732	200	60	33	19.7	13.0
6116101	Dance schools (including children's & professionals)	6	732	200	60	33	19.7	13.0
61169	All other schools & instruction	10	D	D	D	b	D	D
BARNSTABLE COUNTY, MA—PSEUDO REMAINDER OF COUNTY								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BERKSHIRE COUNTY, MA—PSEUDO REMAINDER OF COUNTY								
61	Educational services	11	D	D	D	b	D	D
611	Educational services	11	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
61161	Fine arts schools	2	D	D	D	a	D	D
611610	Fine arts schools	2	D	D	D	a	D	D
6116102	Art, drama, & music schools	2	D	D	D	a	D	D
61162	Sports & recreation instruction	4	D	D	D	a	D	D
611620	Sports & recreation instruction	4	D	D	D	a	D	D
61169	All other schools & instruction	1	D	D	D	b	D	D
BRISTOL COUNTY, MA—PSEUDO REMAINDER OF COUNTY								
61	Educational services	4	466	122	3	2	32.8	67.2
611	Educational services	4	466	122	3	2	32.8	67.2
ESSEX COUNTY, MA—PSEUDO REMAINDER OF COUNTY								
61	Educational services	15	4 227	981	298	72	61.7	6.3
611	Educational services	15	4 227	981	298	72	61.7	6.3
6116	Other schools & instruction	10	D	D	D	b	D	D
61162	Sports & recreation instruction	7	2 078	716	245	55	34.8	—
611620	Sports & recreation instruction	7	2 078	716	245	55	34.8	—
FRANKLIN COUNTY, MA—PSEUDO REMAINDER OF COUNTY								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	a	D	D
61161	Fine arts schools	2	D	D	D	a	D	D
611610	Fine arts schools	2	D	D	D	a	D	D
6116102	Art, drama, & music schools	2	D	D	D	a	D	D
HAMPDEN COUNTY, MA—PSEUDO REMAINDER OF COUNTY								
61	Educational services	3	231	74	12	5	71.9	28.1
611	Educational services	3	231	74	12	5	71.9	28.1
HAMPSHIRE COUNTY, MA—PSEUDO REMAINDER OF COUNTY								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6117	Educational support services	1	D	D	D	b	D	D
61171	Educational support services	1	D	D	D	b	D	D
611710	Educational support services	1	D	D	D	b	D	D
MIDDLESEX COUNTY, MA—PSEUDO REMAINDER OF COUNTY								
61	Educational services	11	5 026	1 707	429	59	92.7	3.8
611	Educational services	11	5 026	1 707	429	59	92.7	3.8
6116	Other schools & instruction	6	D	D	D	a	D	D
NORFOLK COUNTY, MA—PSEUDO REMAINDER OF COUNTY								
61	Educational services	4	309	105	14	12	74.1	—
611	Educational services	4	309	105	14	12	74.1	—
PLYMOUTH COUNTY, MA—PSEUDO REMAINDER OF COUNTY								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WORCESTER COUNTY, MA—PSEUDO REMAINDER OF COUNTY								
61	Educational services	17	D	D	D	b	D	D
611	Educational services	17	D	D	D	b	D	D
6116	Other schools & instruction	13	2 781	623	125	72	80.4	5.1
61161	Fine arts schools	6	749	101	30	15	81.0	19.0
611610	Fine arts schools	6	749	101	30	15	81.0	19.0
6116101	Dance schools (including children's & professionals)	6	749	101	30	15	81.0	19.0
61162	Sports & recreation instruction	3	1 507	400	78	43	D	—
611620	Sports & recreation instruction	3	1 507	400	78	43	D	—
BALANCE OF DUKES COUNTY, MA								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

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.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

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

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 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.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

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.

Appendix D. Geographic Notes

MASSACHUSETTS

There are no geographic notes for the state of Massachusetts.

Appendix E. Metropolitan Areas

MASSACHUSETTS

Barnstable—Yarmouth, MA MSA

Barnstable County, MA
Barnstable city, MA
Dennis town, MA
Harwich town, MA
Sandwich town, MA
Yarmouth town, MA

Boston, MA—NH PMSA

Bristol County, MA (Part)
Mansfield town, MA
Norton town, MA
Taunton city, MA
Essex County, MA (Part)
Amesbury town, MA
Beverly city, MA
Danvers town, MA
Gloucester city, MA
Ipswich town, MA
Lynn city, MA
Lynnfield town, MA
Marblehead town, MA
Newburyport city, MA
Peabody city, MA
Salem city, MA
Saugus town, MA
Swampscott town, MA
Middlesex County, MA (Part)
Acton town, MA
Arlington town, MA
Ashland town, MA
Bedford town, MA

Boston, MA—NH PMSA—Con.

Middlesex County, MA (Part)—Con.

Belmont town, MA
Burlington town, MA
Cambridge city, MA
Concord town, MA
Everett city, MA
Framingham town, MA
Holliston town, MA
Hopkinton town, MA
Hudson town, MA
Lexington town, MA
Malden city, MA
Marlborough city, MA
Maynard town, MA
Medford city, MA
Melrose city, MA
Natick town, MA
Newton city, MA
North Reading town, MA
Reading town, MA
Somerville city, MA
Stoneham town, MA
Sudbury town, MA
Wakefield town, MA
Waltham city, MA
Watertown city, MA
Wayland town, MA
Weston town, MA
Wilmington town, MA
Winchester town, MA
Woburn city, MA

Boston, MA—NH PMSA—Con.

Norfolk County, MA (Part)
Bellingham town, MA
Braintree town, MA
Brookline town, MA
Canton town, MA
Dedham town, MA
Foxborough town, MA
Franklin city, MA
Holbrook town, MA
Medfield town, MA
Medway town, MA
Milton town, MA
Needham town, MA
Norfolk town, MA
Norwood town, MA
Quincy city, MA
Randolph town, MA
Sharon town, MA
Stoughton town, MA
Walpole town, MA
Wellesley town, MA
Westwood town, MA
Weymouth town, MA
Wrentham town, MA
Plymouth County, MA (Part)
Carver town, MA
Duxbury town, MA
Hanover town, MA
Hingham town, MA
Hull town, MA
Kingston town, MA
Marshfield town, MA
Pembroke town, MA
Plymouth town, MA
Rockland town, MA
Scituate town, MA
Wareham town, MA

Boston, MA—NH PMSA—Con.

Suffolk County, MA (Part)
Boston city, MA
Chelsea city, MA
Revere city, MA
Winthrop town, MA
Worcester County, MA (Part)
Harvard town, MA
Milford town, MA
Rockingham County, NH (Part)

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA**

Boston, MA—NH PMSA
Bristol County, MA (Part)
Mansfield town, MA
Norton town, MA
Taunton city, MA
Essex County, MA (Part)
Amesbury town, MA
Beverly city, MA
Danvers town, MA
Gloucester city, MA
Ipswich town, MA
Lynn city, MA
Lynnfield town, MA
Marblehead town, MA
Newburyport city, MA
Peabody city, MA
Salem city, MA
Saugus town, MA
Swampscott town, MA
Middlesex County, MA (Part)
Acton town, MA
Arlington town, MA
Ashland town, MA
Bedford town, MA
Belmont town, MA
Burlington town, MA

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA—Con.**

Boston, MA—NH PMSA—Con.

Middlesex County, MA (Part)—Con.

Cambridge city, MA
Concord town, MA
Everett city, MA
Framingham town, MA
Holliston town, MA
Hopkinton town, MA
Hudson town, MA
Lexington town, MA
Malden city, MA
Marlborough city, MA
Maynard town, MA
Medford city, MA
Melrose city, MA
Natick town, MA
Newton city, MA
North Reading town, MA
Reading town, MA
Somerville city, MA
Stoneham town, MA
Sudbury town, MA
Wakefield town, MA
Waltham city, MA
Watertown city, MA
Wayland town, MA
Weston town, MA
Wilmington town, MA
Winchester town, MA
Woburn city, MA

Norfolk County, MA (Part)

Bellingham town, MA
Braintree town, MA
Brookline town, MA
Canton town, MA
Dedham town, MA

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA—Con.**

Boston, MA—NH PMSA—Con.

Norfolk County, MA (Part)—Con.

Foxborough town, MA
Franklin city, MA
Holbrook town, MA
Medfield town, MA
Medway town, MA
Milton town, MA
Needham town, MA
Norfolk town, MA
Norwood town, MA
Quincy city, MA
Randolph town, MA
Sharon town, MA
Stoughton town, MA
Walpole town, MA
Wellesley town, MA
Westwood town, MA
Weymouth town, MA
Wrentham town, MA

Plymouth County, MA (Part)

Carver town, MA
Duxbury town, MA
Hanover town, MA
Hingham town, MA
Hull town, MA
Kingston town, MA
Marshfield town, MA
Pembroke town, MA
Plymouth town, MA
Rockland town, MA
Scituate town, MA
Wareham town, MA

Suffolk County, MA (Part)

Boston city, MA
Chelsea city, MA

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA—Con.**

Boston, MA—NH PMSA—Con.
Suffolk County, MA (Part)—Con.
Revere city, MA
Winthrop town, MA
Worcester County, MA (Part)
Harvard town, MA
Milford town, MA
Rockingham County, NH (Part)
Brockton, MA PMSA
Bristol County, MA (Part)
Easton town, MA
Raynham town, MA
Norfolk County, MA (Part)
Plymouth County, MA (Part)
Abington town, MA
Bridgewater town, MA
Brockton city, MA
East Bridgewater town, MA
Middleborough town, MA
Whitman town, MA
Fitchburg—Leominster, MA PMSA
Middlesex County, MA (Part)
Worcester County, MA (Part)
Fitchburg city, MA
Gardner city, MA
Leominster city, MA
Lawrence, MA—NH PMSA
Essex County, MA (Part)
Andover town, MA
Haverhill city, MA
Lawrence city, MA
Methuen city, MA
North Andover town, MA
Rockingham County, NH (Part)
Derry town, NH
Salem town, NH

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA—Con.**

Lowell, MA—NH PMSA
Middlesex County, MA (Part)
Billerica town, MA
Chelmsford town, MA
Dracut town, MA
Lowell city, MA
Pepperell town, MA
Tewksbury town, MA
Westford town, MA
Hillsborough County, NH (Part)
Pelham town, NH
Manchester, NH PMSA
Hillsborough County, NH (Part)
Bedford town, NH
Goffstown town, NH
Manchester city, NH
Merrimack County, NH (Part)
Rockingham County, NH (Part)
Londonderry town, NH
Nashua, NH PMSA
Hillsborough County, NH
Hudson town, NH
Merrimack town, NH
Milford town, NH
Nashua city, NH
New Bedford, MA PMSA
Bristol County, MA (Part)
Dartmouth town, MA
Fairhaven town, MA
New Bedford city, MA
Plymouth County, MA (Part)
Portsmouth—Rochester, NH—ME PMSA
York County, ME (Part)
York town, ME

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA—Con.**

Portsmouth—Rochester, NH—ME PMSA—Con.

Rockingham County, NH (Part)

Exeter town, NH

Hampton town, NH

Portsmouth city, NH

Strafford County, NH (Part)

Dover city, NH

Durham town, NH

Rochester city, NH

Somersworth city, NH

Worcester, MA—CT PMSA

Windham County, CT (Part)

Hampden County, MA (Part)

Worcester County, MA (Part)

Auburn town, MA

Charlton town, MA

Clinton town, MA

Grafton town, MA

Holden town, MA

Leicester town, MA

Millbury town, MA

Northborough town, MA

Northbridge town, MA

Oxford town, MA

Shrewsbury town, MA

Southbridge town, MA

Spencer town, MA

Uxbridge town, MA

Webster town, MA

Westborough town, MA

Worcester city, MA

Brockton, MA PMSA

Bristol County, MA (Part)

Easton town, MA

Raynham town, MA

Norfolk County, MA (Part)

Brockton, MA PMSA—Con.

Plymouth County, MA (Part)

Abington town, MA

Bridgewater town, MA

Brockton city, MA

East Bridgewater town, MA

Middleborough town, MA

Whitman town, MA

Fitchburg—Leominster, MA PMSA

Middlesex County, MA (Part)

Worcester County, MA (Part)

Fitchburg city, MA

Gardner city, MA

Leominster city, MA

Lawrence, MA—NH PMSA

Essex County, MA (Part)

Andover town, MA

Haverhill city, MA

Lawrence city, MA

Methuen city, MA

North Andover town, MA

Rockingham County, NH (Part)

Derry town, NH

Salem town, NH

Lowell, MA—NH PMSA

Middlesex County, MA (Part)

Billerica town, MA

Chelmsford town, MA

Dracut town, MA

Lowell city, MA

Pepperell town, MA

Tewksbury town, MA

Westford town, MA

Hillsborough County, NH (Part)

Pelham town, NH

New Bedford, MA PMSA

Bristol County, MA (Part)
Dartmouth town, MA
Fairhaven town, MA
New Bedford city, MA
Plymouth County, MA (Part)

Pittsfield, MA MSA

Berkshire County, MA (Part)
Pittsfield city, MA

Providence—Fall River—Warwick, RI—MA MSA

Bristol County, MA (Part)
Attleboro city, MA
Fall River city, MA
North Attleborough town, MA
Seekonk town, MA
Somerset town, MA
Swansea town, MA
Westport town, MA
Bristol County, RI
Barrington town, RI
Bristol town, RI
Warren town, RI
Kent County, RI
Coventry town, RI
East Greenwich town, RI
Warwick city, RI
West Warwick town, RI
Newport County, RI (Part)
Tiverton town, RI
Providence County, RI
Burrillville town, RI
Central Falls city, RI
Cranston city, RI
Cumberland town, RI
East Providence city, RI
Johnston town, RI
Lincoln town, RI
North Providence town, RI

Providence—Fall River—Warwick, RI—MA MSA—Con.

Providence County, RI—Con.
North Smithfield town, RI
Pawtucket city, RI
Providence city, RI
Scituate town, RI
Smithfield town, RI
Woonsocket city, RI
Washington County, RI (Part)
Narragansett town, RI
North Kingstown town, RI
South Kingstown town, RI

Springfield, MA MSA

Franklin County, MA (Part)
Hampden County, MA (Part)
Agawam city, MA
Chicopee city, MA
East Longmeadow town, MA
Holyoke city, MA
Longmeadow town, MA
Ludlow town, MA
Palmer town, MA
Springfield city, MA
Westfield city, MA
West Springfield town, MA
Wilbraham town, MA
Hampshire County, MA (Part)
Amherst town, MA
Belchertown town, MA
Easthampton town, MA
Northampton city, MA
South Hadley town, MA

Worcester, MA—CT PMSA

Windham County, CT (Part)
Hampden County, MA (Part)

Worcester, MA—CT PMSA—Con.

Worcester County, MA (Part)
Auburn town, MA
Charlton town, MA
Clinton town, MA
Grafton town, MA
Holden town, MA
Leicester town, MA
Millbury town, MA
Northborough town, MA

Worcester, MA—CT PMSA—Con.

Northbridge town, MA
Oxford town, MA
Shrewsbury town, MA
Southbridge town, MA
Spencer town, MA
Uxbridge town, MA
Webster town, MA
Westborough town, MA
Worcester city, MA

