

# Pennsylvania

# 1997

Issued October 1999

EC97S54A-PA

## 1997 Economic Census

*Professional, Scientific, and Technical 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  
U.S. CENSUS BUREAU



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**U.S. Department of Commerce**  
**William M. Daley,**  
Secretary  
**Robert L. Mallett,**  
Deputy Secretary

**Economics  
and Statistics  
Administration**  
**Robert J. Shapiro,**  
Under Secretary for  
Economic Affairs

**U.S. CENSUS BUREAU**  
**Kenneth Prewitt,**  
Director

---



**Economics  
and Statistics  
Administration**

**Robert J. Shapiro,**  
Under Secretary  
for Economic Affairs



**U.S. CENSUS BUREAU**

**Kenneth Prewitt,**  
Director

**William G. Barron,**  
Deputy Director

**Paula J. Schneider,**  
Principal Associate Director  
for Programs

**Frederick T. Knickerbocker,**  
Associate Director  
for Economic Programs

**Thomas L. Mesenbourg,**  
Assistant Director  
for Economic Programs

**Carole A. Ambler,**  
Chief, Service Sector  
Statistics Division

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# Introduction to the Economic Census

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## 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

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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](http://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.

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## 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](http://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](http://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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# Professional, Scientific, and Technical Services

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## SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

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 54 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

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(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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>PENNSYLVANIA</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>           | <b>Professional, scientific, &amp; technical services .....</b>         | <b>23 184</b>           | <b>26 240 308</b>  | <b>10 448 289</b>        | <b>2 388 691</b>                | <b>235 025</b>  | <b>16.6</b>                              | <b>6.6</b>             |
| 541                 | Professional, scientific, & technical services .....                    | 23 184                  | 26 240 308         | 10 448 289               | 2 388 691                       | 235 025   | 16.6                                     | 6.6                    |
| 5411                | Legal services .....  | 6 992                   | 5 580 290          | 2 221 578                | 497 157                         | 46 483  | 18.4                                     | 4.4                    |
| 54111               | Offices of lawyers .....  | 6 508                   | 5 369 187          | 2 147 038                | 479 546                         | 43 766  | 18.3                                     | 4.4                    |
| 541110              | Offices of lawyers .....  | 6 508                   | 5 369 187          | 2 147 038                | 479 546                         | 43 766  | 18.3                                     | 4.4                    |
| 5411101             | Offices of lawyers (except legal aid societies) .....                   | 6 508                   | 5 369 187          | 2 147 038                | 479 546                         | 43 766  | 18.3                                     | 4.4                    |
| 54119               | Other legal services .....  | 484                     | 211 103            | 74 540                   | 17 611                          | 2 717   | 21.6                                     | 4.5                    |
| 541191              | Title abstract & settlement offices .....                               | 391                     | 158 422            | 58 926                   | 14 160                          | 2 210   | 21.6                                     | 4.5                    |
| 541199              | All other legal services .....  | 93                      | 52 681             | 15 614                   | 3 451                           | 507   | 21.6                                     | 4.3                    |
| 5412                | Accounting, tax return prep, bookkeeping, & payroll services .....      | 3 431                   | 2 296 853          | 917 365                  | 215 113                         | 33 381  | 19.2                                     | 6.2                    |
| 54121               | Accounting, tax return prep, bookkeeping, & payroll services .....      | 3 431                   | 2 296 853          | 917 365                  | 215 113                         | 33 381  | 19.2                                     | 6.2                    |
| 541211              | Offices of certified public accountants .....                           | 1 962                   | 1 797 164          | 696 925                  | 157 283                         | 17 519  | 17.1                                     | 3.0                    |
| 541213              | Tax return preparation services .....                                   | 440                     | 82 649             | 29 628                   | 10 976                          | 8 145   | 33.6                                     | 6.2                    |
| 541214              | Payroll services .....  | 110                     | 203 970            | 100 435                  | 25 047                          | 3 413   | 5.6                                      | 22.6                   |
| 541219              | Other accounting services .....   | 919                     | 213 070            | 90 377                   | 21 807                          | 4 304   | 43.9                                     | 16.8                   |
| 5413                | Architectural, engineering, & related services .....                    | 3 583                   | 6 414 891          | 2 771 309                | 640 455                         | 58 166  | 14.0                                     | 4.1                    |
| 54131               | Architectural services .....  | 693                     | 655 071            | 263 098                  | 54 288                          | 6 284   | 22.4                                     | 1.7                    |
| 541310              | Architectural services .....  | 693                     | 655 071            | 263 098                  | 54 288                          | 6 284   | 22.4                                     | 1.7                    |
| 54133               | Engineering services .....  | 2 093                   | 5 312 731          | 2 314 346                | 538 784                         | 45 337  | 12.2                                     | 4.0                    |
| 541330              | Engineering services .....  | 2 093                   | 5 312 731          | 2 314 346                | 538 784                         | 45 337  | 12.2                                     | 4.0                    |
| 54134               | Drafting services .....   | 71                      | 32 871             | 19 840                   | 4 616                           | 537   | 12.6                                     | .9                     |
| 541340              | Drafting services .....   | 71                      | 32 871             | 19 840                   | 4 616                           | 537   | 12.6                                     | .9                     |
| 54135               | Building inspection services .....                                      | 123                     | 39 363             | 16 665                   | 3 501                           | 693   | 28.7                                     | 19.7                   |
| 541350              | Building inspection services .....                                      | 123                     | 39 363             | 16 665                   | 3 501                           | 693   | 28.7                                     | 19.7                   |
| 54136               | Geophysical surveying & mapping services .....                          | 16                      | 5 604              | 2 173                    | 461                             | 38  | 43.4                                     | 16.0                   |
| 541360              | Geophysical surveying & mapping services .....                          | 16                      | 5 604              | 2 173                    | 461                             | 38  | 43.4                                     | 16.0                   |
| 54137               | Surveying & mapping (except geophysical) services .....                 | 324                     | 66 823             | 28 346                   | 6 210                           | 1 213   | 48.6                                     | 4.7                    |
| 541370              | Surveying & mapping (except geophysical) services .....                 | 324                     | 66 823             | 28 346                   | 6 210                           | 1 213   | 48.6                                     | 4.7                    |
| 54138               | Testing laboratories .....  | 263                     | 302 428            | 126 841                  | 32 595                          | 4 064   | 18.8                                     | 9.5                    |
| 541380              | Testing laboratories .....  | 263                     | 302 428            | 126 841                  | 32 595                          | 4 064   | 18.8                                     | 9.5                    |
| 5414                | Specialized design services .....                                       | 823                     | 451 068            | 151 656                  | 33 900                          | 4 366   | 38.1                                     | 4.8                    |
| 54141               | Interior design services .....  | 281                     | 141 426            | 33 193                   | 6 873                           | 1 132   | 49.5                                     | 6.9                    |
| 541410              | Interior design services .....  | 281                     | 141 426            | 33 193                   | 6 873                           | 1 132   | 49.5                                     | 6.9                    |
| 54142               | Industrial design services .....  | 48                      | 81 076             | 50 170                   | 12 104                          | 1 343   | 15.6                                     | 1.2                    |
| 541420              | Industrial design services .....  | 48                      | 81 076             | 50 170                   | 12 104                          | 1 343   | 15.6                                     | 1.2                    |
| 54143               | Graphic design services .....   | 474                     | 219 532            | 64 449                   | 14 036                          | 1 801   | 38.3                                     | 4.9                    |
| 541430              | Graphic design services .....   | 474                     | 219 532            | 64 449                   | 14 036                          | 1 801   | 38.3                                     | 4.9                    |
| 5414301             | Graphic design services (except commercial art & medical artists) ..    | 399                     | 187 244            | 55 601                   | 12 148                          | 1 528   | 39.9                                     | 3.3                    |
| 5414302             | Commercial art .....  | 72                      | D                  | D                        | D                               | e   | D  | D                      |
| 5414303             | Medical artists .....   | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 54149               | Other specialized design services .....                                 | 20                      | 9 034              | 3 844                    | 887                             | 90  | 56.6                                     | -                      |
| 541490              | Other specialized design services .....                                 | 20                      | 9 034              | 3 844                    | 887                             | 90  | 56.6                                     | -                      |
| 5415                | Computer systems design & related services .....                        | 2 426                   | 4 858 117          | 1 931 264                | 431 905                         | 35 029  | 10.1                                     | 8.9                    |
| 54151               | Computer systems design & related services .....                        | 2 426                   | 4 858 117          | 1 931 264                | 431 905                         | 35 029  | 10.1                                     | 8.9                    |
| 541511              | Custom computer programming services .....                              | 988                     | 1 461 021          | 718 589                  | 154 814                         | 12 866  | 11.4                                     | 10.1                   |
| 541512              | Computer systems design services .....                                  | 1 084                   | 2 871 129          | 1 025 232                | 237 622                         | 18 943  | 9.4                                      | 4.9                    |
| 5415121             | Computer systems integrators .....                                      | 398                     | 2 270 417          | 738 560                  | 175 416                         | 13 972  | 5.4                                      | 4.4                    |
| 5415122             | Computer systems consultants (except systems integrators) .....         | 686                     | 600 712            | 286 672                  | 62 206                          | 4 971   | 24.4                                     | 6.8                    |
| 541513              | Computer facilities management services .....                           | 60                      | 280 620            | 117 503                  | 23 419                          | 1 960   | .7                                       | 47.0                   |
| 541519              | Other computer related services .....                                   | 294                     | 245 347            | 69 940                   | 16 050                          | 1 260   | 20.4                                     | 5.2                    |
| 5416                | Management, scientific, & technical consulting services .....           | 3 172                   | 3 157 443          | 1 267 118                | 292 840                         | 25 336  | 22.2                                     | 9.1                    |
| 54161               | Management consulting services .....                                    | 2 416                   | 2 648 157          | 1 072 112                | 248 976                         | 20 464  | 18.4                                     | 9.4                    |
| 541611              | Administrative management & general management consulting service ..... | 1 101                   | 1 569 802          | 617 566                  | 152 388                         | 11 240  | 14.4                                     | 8.2                    |
| 541612              | Human resources & executive search consulting services .....            | 635                     | 521 270            | 249 362                  | 52 724                          | 5 003   | 27.1                                     | 8.4                    |
| 5416121             | Actuarial consulting .....  | 52                      | 65 399             | 31 646                   | 7 338                           | 557   | 13.3                                     | 2.3                    |
| 5416122             | Executive placement services .....                                      | 314                     | 205 453            | 108 239                  | 20 589                          | 1 964   | 38.3                                     | 13.8                   |
| 5416123             | Human resources & personnel management consulting .....                 | 269                     | 250 418            | 109 477                  | 24 797                          | 2 482   | 21.5                                     | 5.6                    |
| 541613              | Marketing consulting services .....                                     | 429                     | 271 190            | 99 899                   | 20 045                          | 1 863   | 31.9                                     | 19.3                   |
| 541614              | Process, physical distribution, & logistics consulting services .....   | 145                     | 226 580            | 84 813                   | 18 685                          | 1 847   | 8.8                                      | 4.5                    |
| 541618              | Other management consulting services .....                              | 106                     | 59 315             | 20 472                   | 5 134                           | 511   | 20.3                                     | 24.0                   |
| 54162               | Environmental consulting services .....                                 | 333                     | 293 599            | 106 006                  | 24 140                          | 2 714   | 52.7                                     | 7.2                    |
| 541620              | Environmental consulting services .....                                 | 333                     | 293 599            | 106 006                  | 24 140                          | 2 714   | 52.7                                     | 7.2                    |
| 54169               | Other scientific & technical consulting services .....                  | 423                     | 215 687            | 89 000                   | 19 724                          | 2 158   | 27.5                                     | 8.2                    |
| 541690              | Other scientific & technical consulting services .....                  | 423                     | 215 687            | 89 000                   | 19 724                          | 2 158   | 27.5                                     | 8.2                    |
| 5417                | Scientific research & development services .....                        | 286                     | 1 105 257          | 379 398                  | 96 316                          | 6 993   | 6.6                                      | 10.5                   |
| 54171               | R&D in the physical, engineering, & life sciences .....                 | 252                     | 1 076 169          | 367 038                  | 93 725                          | 6 610   | 5.7                                      | 10.6                   |
| 541710              | R&D in the physical, engineering, & life sciences .....                 | 252                     | 1 076 169          | 367 038                  | 93 725                          | 6 610   | 5.7                                      | 10.6                   |
| 5417101             | R&D in the physical & engineering sciences .....                        | 157                     | 517 908            | 191 785                  | 47 300                          | 3 701   | 8.6                                      | 4.1                    |
| 5417102             | Research & development in the life sciences .....                       | 95                      | 558 261            | 175 253                  | 46 425                          | 2 909   | 3.0                                      | 16.6                   |
| 54172               | Research & development in the social sciences & humanities .....        | 34                      | 29 088             | 12 360                   | 2 591                           | 383   | 40.6                                     | 7.2                    |
| 541720              | R&D in the social sciences & humanities .....                           | 34                      | 29 088             | 12 360                   | 2 591                           | 383   | 40.6                                     | 7.2                    |

See footnotes at end of table.

**Table 1a. Summary Statistics for Firms Subject to 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) | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>PENNSYLVANIA—Con.</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                | <b>Professional, scientific, &amp; technical services—Con.</b> |                         |                    |                          |                                 |   |  |                        |
| 541                      | Professional, scientific, & technical services—Con.            |                         |                    |                          |                                 |   |  |                        |
| 5418                     | Advertising & related services .....                           | 1 499                   | 1 704 908          | 562 372                  | 123 100                         | 15 739  | 24.5                                     | 7.0                    |
| 54181                    | Advertising agencies .....                                     | 570                     | 477 192            | 204 723                  | 44 423                          | 4 601   | 22.5                                     | 8.6                    |
| 541810                   | Advertising agencies .....                                     | 570                     | 477 192            | 204 723                  | 44 423                          | 4 601   | 22.5                                     | 8.6                    |
| 54182                    | Public relations agencies .....                                | 169                     | 103 865            | 41 904                   | 9 601                           | 1 061   | 38.2                                     | 4.5                    |
| 541820                   | Public relations agencies .....                                | 169                     | 103 865            | 41 904                   | 9 601                           | 1 061   | 38.2                                     | 4.5                    |
| 54183                    | Media buying services .....                                    | 37                      | 25 719             | 11 760                   | 2 524                           | 468   | 12.3                                     | 13.0                   |
| 541830                   | Media buying services .....                                    | 37                      | 25 719             | 11 760                   | 2 524                           | 468   | 12.3                                     | 13.0                   |
| 54184                    | Media representatives .....                                    | 102                     | 161 762            | 49 742                   | 10 750                          | 1 165   | 12.3                                     | 14.8                   |
| 541840                   | Media representatives .....                                    | 102                     | 161 762            | 49 742                   | 10 750                          | 1 165   | 12.3                                     | 14.8                   |
| 5418401                  | Radio & television advertising representatives .....           | 44                      | 62 606             | 21 531                   | 4 537                           | 498   | 8.4                                      | 6.6                    |
| 5418402                  | Publishers' advertising representatives .....                  | 58                      | 99 156             | 28 211                   | 6 213                           | 667   | 14.8                                     | 20.1                   |
| 54185                    | Display advertising .....                                      | 79                      | 147 895            | 32 628                   | 7 309                           | 807   | 20.6                                     | 15.1                   |
| 541850                   | Display advertising .....                                      | 79                      | 147 895            | 32 628                   | 7 309                           | 807   | 20.6                                     | 15.1                   |
| 5418501                  | Display advertising (except outdoor) .....                     | 20                      | 26 151             | 6 478                    | 1 302                           | 163   | 86.1                                     | .6                     |
| 5418502                  | Outdoor advertising services .....                             | 59                      | 121 744            | 26 150                   | 6 007                           | 644   | 6.5                                      | 18.2                   |
| 54186                    | Direct mail advertising .....                                  | 171                     | 538 319            | 175 073                  | 38 412                          | 5 598   | 20.9                                     | 1.6                    |
| 541860                   | Direct mail advertising .....                                  | 171                     | 538 319            | 175 073                  | 38 412                          | 5 598   | 20.9                                     | 1.6                    |
| 54187                    | Advertising material distribution services .....               | 22                      | 16 507             | 4 113                    | 956                             | 242   | 26.7                                     | 40.1                   |
| 541870                   | Advertising material distribution services .....               | 22                      | 16 507             | 4 113                    | 956                             | 242   | 26.7                                     | 40.1                   |
| 54189                    | Other services related to advertising .....                    | 349                     | 233 649            | 42 429                   | 9 125                           | 1 797   | 43.3                                     | 3.8                    |
| 541890                   | Other services related to advertising .....                    | 349                     | 233 649            | 42 429                   | 9 125                           | 1 797   | 43.3                                     | 3.8                    |
| 5418901                  | Welcoming services .....                                       | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 5418902                  | Advertising specialties goods distributor .....                | 189                     | 178 164            | 26 833                   | 5 729                           | 936   | 37.6                                     | 3.3                    |
| 5418903                  | Sign painting & lettering shop .....                           | 116                     | 23 365             | 5 838                    | 1 241                           | 314   | 61.4                                     | 4.3                    |
| 5418909                  | All other advertising .....                                    | 42                      | D                  | D                        | D                               | f   | D  | D                      |
| 5419                     | Other professional, scientific, & technical services .....     | 972                     | 671 481            | 246 229                  | 57 905                          | 9 532   | 19.9                                     | 17.3                   |
| 54191                    | Marketing research & public opinion polling .....              | 150                     | 437 441            | 181 319                  | 43 946                          | 5 626   | 14.7                                     | 21.8                   |
| 541910                   | Marketing research & public opinion polling .....              | 150                     | 437 441            | 181 319                  | 43 946                          | 5 626   | 14.7                                     | 21.8                   |
| 54192                    | Photographic services .....                                    | 678                     | 186 736            | 47 557                   | 10 113                          | 3 152   | 31.5                                     | 7.8                    |
| 541921                   | Photographic studios, portrait .....                           | 544                     | 148 011            | 36 769                   | 7 765                           | 2 721   | 29.0                                     | 5.7                    |
| 541922                   | Commercial photography .....                                   | 134                     | 38 725             | 10 788                   | 2 348                           | 431   | 41.2                                     | 16.0                   |
| 54193                    | Translation & interpretation services .....                    | 19                      | 5 197              | 1 233                    | 273                             | 55  | 32.1                                     | 1.7                    |
| 541930                   | Translation & interpretation services .....                    | 19                      | 5 197              | 1 233                    | 273                             | 55  | 32.1                                     | 1.7                    |
| 54199                    | All other professional, scientific, & technical services ..... | 125                     | 42 107             | 16 120                   | 3 573                           | 699   | 21.5                                     | 13.7                   |
| 541990                   | All other professional, scientific, & technical services ..... | 125                     | 42 107             | 16 120                   | 3 573                           | 699   | 21.5                                     | 13.7                   |

<sup>1</sup>Includes receipts information obtained from administrative records of other Federal agencies.

<sup>2</sup>Includes 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>PENNSYLVANIA</b> |  |                         |                   |                    |                          |                                 |   |  |                        |
| <b>54</b>           | <b>Professional, scientific, &amp; technical services ..</b>     | <b>223</b>              | <b>489 098</b>    | <b>454 117</b>     | <b>214 975</b>           | <b>50 758</b>                   | <b>5 590</b>  | <b>8.1</b>                               | <b>8.4</b>             |
| 541                 | Professional, scientific, & technical services .....             | 223                     | 489 098           | 454 117            | 214 975                  | 50 758                          | 5 590   | 8.1                                      | 8.4                    |
| 5411                | Legal services .....   | 100                     | 72 479            | 71 575             | 48 578                   | 10 841                          | 1 312   | 3.4                                      | 6.9                    |
| 54111               | Offices of lawyers .....   | 100                     | 72 479            | 71 575             | 48 578                   | 10 841                          | 1 312   | 3.4                                      | 6.9                    |
| 541110              | Offices of lawyers .....   | 100                     | 72 479            | 71 575             | 48 578                   | 10 841                          | 1 312   | 3.4                                      | 6.9                    |
| 5411102             | Legal aid societies & similar legal services .....               | 100                     | 72 479            | 71 575             | 48 578                   | 10 841                          | 1 312   | 3.4                                      | 6.9                    |
| 5417                | Scientific research & development services .....                 | 123                     | 416 619           | 382 542            | 166 397                  | 39 917                          | 4 278   | 8.9                                      | 8.7                    |
| 54171               | R&D in the physical, engineering, & life sciences .....          | 79                      | 370 308           | 338 382            | 150 699                  | 36 129                          | 3 874   | 6.3                                      | 8.5                    |
| 541710              | R&D in the physical, engineering, & life sciences .....          | 79                      | 370 308           | 338 382            | 150 699                  | 36 129                          | 3 874   | 6.3                                      | 8.5                    |
| 5417101             | R&D in the physical & engineering sciences .....                 | 22                      | 135 877           | 117 636            | 46 116                   | 11 083                          | 1 151   | 3.1                                      | 5.7                    |
| 5417102             | Research & development in the life sciences .....                | 57                      | 234 431           | 220 746            | 104 583                  | 25 046                          | 2 723   | 8.1                                      | 10.1                   |
| 54172               | Research & development in the social sciences & humanities ..... | 44                      | 46 311            | 44 160             | 15 698                   | 3 788                           | 404   | 29.9                                     | 9.8                    |
| 541720              | R&D in the social sciences & humanities .....                    | 44                      | 46 311            | 44 160             | 15 698                   | 3 788                           | 404   | 29.9                                     | 9.8                    |

<sup>1</sup>Includes revenue information obtained from administrative records of other Federal agencies.

<sup>2</sup>Includes 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>ALLENTOWN-BETHLEHEM-EASTON, PA MSA</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                 | <b>Professional, scientific, &amp; technical services .....</b>         | <b>1 136</b>            | <b>677 090</b>     | <b>248 872</b>           | <b>55 666</b>                   | <b>7 230</b>  | <b>36.0</b>                              | <b>7.8</b>             |
| 541                                       | Professional, scientific, & technical services .....                    | 1 136                   | 677 090            | 248 872                  | 55 666                          | 7 230   | 36.0                                     | 7.8                    |
| 5411                                      | Legal services .....  | 401                     | 136 382            | 48 394                   | 10 747                          | 1 457   | 35.9                                     | 8.9                    |
| 54111                                     | Offices of lawyers .....  | 376                     | 130 873            | 46 852                   | 10 406                          | 1 394   | 35.0                                     | 8.5                    |
| 541110                                    | Offices of lawyers .....  | 376                     | 130 873            | 46 852                   | 10 406                          | 1 394   | 35.0                                     | 8.5                    |
| 5411101                                   | Offices of lawyers (except legal aid societies) .....                   | 376                     | 130 873            | 46 852                   | 10 406                          | 1 394   | 35.0                                     | 8.5                    |
| 54119                                     | Other legal services .....  | 25                      | 5 509              | 1 542                    | 341                             | 63  | 59.1                                     | 17.6                   |
| 541191                                    | Title abstract & settlement offices .....                               | 17                      | 3 203              | 1 168                    | 237                             | 44  | 64.8                                     | 2.5                    |
| 5412                                      | Accounting, tax return prep, bookkeeping, & payroll services .....      | 176                     | 79 099             | 39 997                   | 9 675                           | 1 885   | 32.4                                     | 9.9                    |
| 54121                                     | Accounting, tax return prep, bookkeeping, & payroll services .....      | 176                     | 79 099             | 39 997                   | 9 675                           | 1 885   | 32.4                                     | 9.9                    |
| 541211                                    | Offices of certified public accountants .....                           | 95                      | 41 529             | 18 452                   | 4 186                           | 511   | 31.7                                     | 3.9                    |
| 541213                                    | Tax return preparation services .....                                   | 16                      | 5 204              | 1 815                    | 703                             | 682   | 31.7                                     | —                      |
| 541219                                    | Other accounting services .....   | 54                      | 11 560             | 5 677                    | 1 367                           | 248   | 57.3                                     | 4.0                    |
| 5413                                      | Architectural, engineering, & related services .....                    | 185                     | 190 046            | 67 076                   | 14 236                          | 1 479   | 43.7                                     | 6.0                    |
| 54131                                     | Architectural services .....  | 35                      | 21 111             | 8 657                    | 1 887                           | 208   | 28.9                                     | 1.0                    |
| 541310                                    | Architectural services .....  | 35                      | 21 111             | 8 657                    | 1 887                           | 208   | 28.9                                     | 1.0                    |
| 54133                                     | Engineering services .....  | 111                     | 152 899            | 49 998                   | 10 736                          | 1 063   | 48.0                                     | 6.5                    |
| 541330                                    | Engineering services .....  | 111                     | 152 899            | 49 998                   | 10 736                          | 1 063   | 48.0                                     | 6.5                    |
| 54134                                     | Drafting services .....   | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 541340                                    | Drafting services .....   | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 54138                                     | Testing laboratories .....  | 15                      | 10 648             | 5 172                    | 836                             | 116   | 17.6                                     | 12.2                   |
| 541380                                    | Testing laboratories .....  | 15                      | 10 648             | 5 172                    | 836                             | 116   | 17.6                                     | 12.2                   |
| 5414                                      | Specialized design services .....                                       | 38                      | 11 712             | 3 762                    | 857                             | 149   | 62.2                                     | 6.8                    |
| 54143                                     | Graphic design services .....   | 24                      | 7 010              | 1 790                    | 420                             | 80  | 81.2                                     | .3                     |
| 541430                                    | Graphic design services .....   | 24                      | 7 010              | 1 790                    | 420                             | 80  | 81.2                                     | .3                     |
| 5414301                                   | Graphic design services (except commercial art & medical artists) ..    | 18                      | 6 155              | 1 464                    | 343                             | 68  | 85.5                                     | .3                     |
| 5415                                      | Computer systems design & related services .....                        | 93                      | 90 888             | 32 069                   | 7 437                           | 604   | 14.2                                     | 3.4                    |
| 54151                                     | Computer systems design & related services .....                        | 93                      | 90 888             | 32 069                   | 7 437                           | 604   | 14.2                                     | 3.4                    |
| 541511                                    | Custom computer programming services .....                              | 33                      | 35 918             | 20 624                   | 4 721                           | 318   | 15.5                                     | .5                     |
| 541512                                    | Computer systems design services .....                                  | 43                      | 48 682             | 8 641                    | 2 054                           | 213   | 10.6                                     | .8                     |
| 5415121                                   | Computer systems integrators .....                                      | 17                      | 37 654             | 5 789                    | 1 450                           | 140   | 3.3                                      | —                      |
| 5415122                                   | Computer systems consultants (except systems integrators) .....         | 26                      | 11 028             | 2 852                    | 604                             | 73  | 35.9                                     | 3.7                    |
| 541519                                    | Other computer related services .....                                   | 15                      | D                  | D                        | D                               | b   | D  | D                      |
| 5416                                      | Management, scientific, & technical consulting services .....           | 136                     | 60 460             | 28 538                   | 5 990                           | 773   | 30.4                                     | 15.7                   |
| 54161                                     | Management consulting services .....                                    | 102                     | 49 651             | 24 115                   | 4 993                           | 677   | 26.4                                     | 17.2                   |
| 541611                                    | Administrative management & general management consulting service ..... | 49                      | 21 325             | 10 035                   | 2 046                           | 309   | 20.2                                     | 29.5                   |
| 541612                                    | Human resources & executive search consulting services .....            | 28                      | 18 444             | 9 963                    | 2 087                           | 242   | 32.5                                     | 7.8                    |
| 5416122                                   | Executive placement services .....                                      | 11                      | 4 620              | 2 030                    | 400                             | 64  | 55.7                                     | 2.0                    |
| 5416123                                   | Human resources & personnel management consulting .....                 | 16                      | D                  | D                        | D                               | c   | D  | D                      |
| 54162                                     | Environmental consulting services .....                                 | 17                      | 5 610              | 1 898                    | 442                             | 50  | 72.2                                     | 1.2                    |
| 541620                                    | Environmental consulting services .....                                 | 17                      | 5 610              | 1 898                    | 442                             | 50  | 72.2                                     | 1.2                    |
| 54169                                     | Other scientific & technical consulting services .....                  | 17                      | 5 199              | 2 525                    | 555                             | 46  | 24.1                                     | 16.7                   |
| 541690                                    | Other scientific & technical consulting services .....                  | 17                      | 5 199              | 2 525                    | 555                             | 46  | 24.1                                     | 16.7                   |
| 5417                                      | Scientific research & development services .....                        | 14                      | 6 839              | 2 515                    | 538                             | 78  | 75.2                                     | 21.5                   |
| 5418                                      | Advertising & related services .....                                    | 48                      | 85 622             | 22 499                   | 5 296                           | 575   | 43.2                                     | 6.7                    |
| 54181                                     | Advertising agencies .....  | 18                      | 12 244             | 6 167                    | 1 413                           | 150   | 21.7                                     | —                      |
| 541810                                    | Advertising agencies .....  | 18                      | 12 244             | 6 167                    | 1 413                           | 150   | 21.7                                     | —                      |
| 54184                                     | Media representatives .....   | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 541840                                    | Media representatives .....   | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418402                                   | Publishers' advertising representatives .....                           | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 54185                                     | Display advertising .....   | 5                       | 32 883             | 6 536                    | 1 669                           | 136   | 56.7                                     | 16.8                   |
| 541850                                    | Display advertising .....   | 5                       | 32 883             | 6 536                    | 1 669                           | 136   | 56.7                                     | 16.8                   |
| 5418502                                   | Outdoor advertising services .....                                      | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 54186                                     | Direct mail advertising .....   | 6                       | 14 227             | 2 769                    | 657                             | 110   | 95.2                                     | —                      |
| 541860                                    | Direct mail advertising .....   | 6                       | 14 227             | 2 769                    | 657                             | 110   | 95.2                                     | —                      |
| 54189                                     | Other services related to advertising .....                             | 9                       | 9 945              | 2 018                    | 387                             | 47  | 13.6                                     | 1.7                    |
| 541890                                    | Other services related to advertising .....                             | 9                       | 9 945              | 2 018                    | 387                             | 47  | 13.6                                     | 1.7                    |
| 5418902                                   | Advertising specialties goods distributor .....                         | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 5419                                      | Other professional, scientific, & technical services .....              | 45                      | 16 042             | 4 022                    | 890                             | 230   | 32.6                                     | 5.8                    |
| 54192                                     | Photographic services .....   | 33                      | 8 012              | 1 987                    | 443                             | 134   | 39.3                                     | 6.9                    |
| 541921                                    | Photographic studios, portrait .....                                    | 28                      | 6 411              | 1 691                    | 408                             | 122   | 45.8                                     | 5.7                    |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>ALTOONA, PA MSA</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>              | <b>Professional, scientific, &amp; technical services .....</b>    | <b>181</b>              | <b>151 560</b>     | <b>53 515</b>            | <b>12 104</b>                   | <b>1 838</b>  | <b>18.1</b>                              | <b>1.7</b>             |
| 541                    | Professional, scientific, & technical services .....               | 181                     | 151 560            | 53 515                   | 12 104                          | 1 838   | 18.1                                     | 1.7                    |
| 5411                   | Legal services .....   | 61                      | 18 914             | 5 644                    | 1 157                           | 248   | 44.6                                     | 1.9                    |
| 54111                  | Offices of lawyers .....   | 59                      | D                  | D                        | D                               | c   | D  | D                      |
| 541110                 | Offices of lawyers .....   | 59                      | D                  | D                        | D                               | c   | D  | D                      |
| 5411101                | Offices of lawyers (except legal aid societies) .....              | 59                      | D                  | D                        | D                               | c   | D  | D                      |
| 5412                   | Accounting, tax return prep, bookkeeping, & payroll services ..... | 36                      | 10 752             | 5 543                    | 1 345                           | 339   | 35.4                                     | 10.1                   |
| 54121                  | Accounting, tax return prep, bookkeeping, & payroll services ..... | 36                      | 10 752             | 5 543                    | 1 345                           | 339   | 35.4                                     | 10.1                   |
| 541211                 | Offices of certified public accountants .....                      | 18                      | 8 679              | 4 902                    | 1 099                           | 158   | 35.7                                     | 12.4                   |
| 541213                 | Tax return preparation services .....                              | 10                      | 1 547              | 472                      | 198                             | 162   | 17.5                                     | —                      |
| 5413                   | Architectural, engineering, & related services .....               | 28                      | 22 699             | 11 092                   | 2 290                           | 320   | 27.3                                     | 3.1                    |
| 54131                  | Architectural services .....                                       | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 541310                 | Architectural services .....                                       | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 54133                  | Engineering services .....   | 20                      | 15 524             | 8 043                    | 1 634                           | 227   | 35.6                                     | 1.0                    |
| 541330                 | Engineering services .....   | 20                      | 15 524             | 8 043                    | 1 634                           | 227   | 35.6                                     | 1.0                    |
| 5415                   | Computer systems design & related services .....                   | 13                      | 57 312             | 16 330                   | 3 806                           | 369   | 4.8                                      | .2                     |
| 54151                  | Computer systems design & related services .....                   | 13                      | 57 312             | 16 330                   | 3 806                           | 369   | 4.8                                      | .2                     |
| 541512                 | Computer systems design services .....                             | 5                       | D                  | D                        | D                               | e   | D  | D                      |
| 5415121                | Computer systems integrators .....                                 | 4                       | D                  | D                        | D                               | e   | D  | D                      |
| 5416                   | Management, scientific, & technical consulting services .....      | 13                      | 4 718              | 2 408                    | 411                             | 50  | 23.8                                     | 1.1                    |
| 54161                  | Management consulting services .....                               | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| 5418                   | Advertising & related services .....                               | 16                      | 31 940             | 11 058                   | 2 766                           | 420   | 5.2                                      | .5                     |
| 54186                  | Direct mail advertising .....                                      | 3                       | D                  | D                        | D                               | e   | D  | D                      |
| 541860                 | Direct mail advertising .....                                      | 3                       | D                  | D                        | D                               | e   | D  | D                      |
| 5419                   | Other professional, scientific, & technical services .....         | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 54192                  | Photographic services .....  | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 541921                 | Photographic studios, portrait .....                               | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>ERIE, PA MSA</b>    |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>              | <b>Professional, scientific, &amp; technical services .....</b>    | <b>379</b>              | <b>177 707</b>     | <b>62 381</b>            | <b>13 882</b>                   | <b>2 330</b>  | <b>31.1</b>                              | <b>11.1</b>            |
| 541                    | Professional, scientific, & technical services .....               | 379                     | 177 707            | 62 381                   | 13 882                          | 2 330   | 31.1                                     | 11.1                   |
| 5411                   | Legal services .....   | 114                     | 59 483             | 22 306                   | 4 703                           | 572   | 18.0                                     | 3.8                    |
| 54111                  | Offices of lawyers .....   | 112                     | D                  | D                        | D                               | f   | D  | D                      |
| 541110                 | Offices of lawyers .....   | 112                     | D                  | D                        | D                               | f   | D  | D                      |
| 5411101                | Offices of lawyers (except legal aid societies) .....              | 112                     | D                  | D                        | D                               | f   | D  | D                      |
| 5412                   | Accounting, tax return prep, bookkeeping, & payroll services ..... | 67                      | 29 970             | 12 533                   | 3 270                           | 651   | 24.8                                     | 36.2                   |
| 54121                  | Accounting, tax return prep, bookkeeping, & payroll services ..... | 67                      | 29 970             | 12 533                   | 3 270                           | 651   | 24.8                                     | 36.2                   |
| 541211                 | Offices of certified public accountants .....                      | 38                      | 17 017             | 6 896                    | 1 639                           | 224   | 28.0                                     | 11.9                   |
| 541213                 | Tax return preparation services .....                              | 15                      | 2 426              | 662                      | 248                             | 174   | 38.6                                     | —                      |
| 541219                 | Other accounting services .....                                    | 13                      | D                  | D                        | D                               | e   | D  | D                      |
| 5413                   | Architectural, engineering, & related services .....               | 57                      | 26 987             | 9 945                    | 2 106                           | 319   | 53.6                                     | 1.4                    |
| 54131                  | Architectural services .....                                       | 11                      | 5 258              | 1 765                    | 316                             | 62  | 60.5                                     | —                      |
| 541310                 | Architectural services .....                                       | 11                      | 5 258              | 1 765                    | 316                             | 62  | 60.5                                     | —                      |
| 54133                  | Engineering services .....   | 33                      | 13 383             | 5 463                    | 1 162                           | 150   | 60.3                                     | 2.1                    |
| 541330                 | Engineering services .....   | 33                      | 13 383             | 5 463                    | 1 162                           | 150   | 60.3                                     | 2.1                    |
| 54137                  | Surveying & mapping (except geophysical) services .....            | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 541370                 | Surveying & mapping (except geophysical) services .....            | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 5414                   | Specialized design services .....                                  | 15                      | 6 903              | 1 868                    | 440                             | 83  | 33.8                                     | 1.1                    |
| 54141                  | Interior design services .....                                     | 5                       | 4 325              | 1 304                    | 291                             | 62  | 16.7                                     | —                      |
| 541410                 | Interior design services .....                                     | 5                       | 4 325              | 1 304                    | 291                             | 62  | 16.7                                     | —                      |
| 54143                  | Graphic design services .....                                      | 9                       | D                  | D                        | D                               | a   | D  | D                      |
| 541430                 | Graphic design services .....                                      | 9                       | D                  | D                        | D                               | a   | D  | D                      |
| 5415                   | Computer systems design & related services .....                   | 28                      | 8 464              | 3 204                    | 791                             | 106   | 36.8                                     | 12.3                   |
| 54151                  | Computer systems design & related services .....                   | 28                      | 8 464              | 3 204                    | 791                             | 106   | 36.8                                     | 12.3                   |
| 541512                 | Computer systems design services .....                             | 12                      | 4 717              | 1 397                    | 350                             | 49  | 49.2                                     | 16.2                   |
| 5416                   | Management, scientific, & technical consulting services .....      | 35                      | 12 494             | 4 506                    | 826                             | 185   | 54.6                                     | 5.2                    |
| 54161                  | Management consulting services .....                               | 26                      | 8 127              | 3 099                    | 569                             | 109   | 54.0                                     | 7.9                    |
| 54162                  | Environmental consulting services .....                            | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 541620                 | Environmental consulting services .....                            | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 5417                   | Scientific research & development services .....                   | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418                   | Advertising & related services .....                               | 38                      | 22 019             | 6 254                    | 1 335                           | 260   | 34.8                                     | 20.2                   |
| 54181                  | Advertising agencies .....   | 14                      | 9 303              | 4 013                    | 849                             | 110   | 20.1                                     | 17.4                   |
| 541810                 | Advertising agencies .....   | 14                      | 9 303              | 4 013                    | 849                             | 110   | 20.1                                     | 17.4                   |
| 54189                  | Other services related to advertising .....                        | 13                      | 5 306              | 714                      | 154                             | 51  | 70.9                                     | 3.0                    |
| 541890                 | Other services related to advertising .....                        | 13                      | 5 306              | 714                      | 154                             | 51  | 70.9                                     | 3.0                    |
| 5419                   | Other professional, scientific, & technical services .....         | 21                      | D                  | D                        | D                               | c   | D  | D                      |
| 54192                  | Photographic services .....  | 16                      | 3 910              | 654                      | 133                             | 60  | 37.6                                     | —                      |
| 541921                 | Photographic studios, portrait .....                               | 15                      | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>HARRISBURG—LEBANON—CARLISLE, PA MSA</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                  | <b>Professional, scientific, &amp; technical services .....</b>         | <b>1 106</b>            | <b>934 318</b>     | <b>372 741</b>           | <b>82 623</b>                   | <b>9 966</b>  | <b>19.4</b>                              | <b>5.9</b>             |
| 541  | Professional, scientific, & technical services .....                    | 1 106                   | 934 318            | 372 741                  | 82 623                          | 9 966   | 19.4                                     | 5.9                    |
| 5411                                       | Legal services .....  | 334                     | 256 487            | 96 522                   | 19 519                          | 2 148   | 16.3                                     | 6.0                    |
| 54111                                      | Offices of lawyers .....  | 318                     | 253 589            | 95 190                   | 19 226                          | 2 100   | 16.3                                     | 5.9                    |
| 541110                                     | Offices of lawyers .....  | 318                     | 253 589            | 95 190                   | 19 226                          | 2 100   | 16.3                                     | 5.9                    |
| 5411101                                    | Offices of lawyers (except legal aid societies) .....                   | 318                     | 253 589            | 95 190                   | 19 226                          | 2 100   | 16.3                                     | 5.9                    |
| 54119                                      | Other legal services .....  | 16                      | 2 898              | 1 332                    | 293                             | 48  | 17.3                                     | 14.7                   |
| 5412                                       | Accounting, tax return prep, bookkeeping, & payroll services .....      | 192                     | 96 476             | 38 361                   | 9 667                           | 1 747   | 22.6                                     | 3.6                    |
| 54121                                      | Accounting, tax return prep, bookkeeping, & payroll services .....      | 192                     | 96 476             | 38 361                   | 9 667                           | 1 747   | 22.6                                     | 3.6                    |
| 541211                                     | Offices of certified public accountants .....                           | 106                     | 72 693             | 27 340                   | 6 734                           | 874   | 20.7                                     | 1.9                    |
| 541213                                     | Tax return preparation services .....                                   | 36                      | 6 279              | 1 803                    | 705                             | 527   | 38.9                                     | 1.9                    |
| 541219                                     | Other accounting services .....   | 45                      | 13 237             | 6 174                    | 1 592                           | 275   | 29.4                                     | 2.0                    |
| 5413                                       | Architectural, engineering, & related services .....                    | 166                     | 194 895            | 99 653                   | 23 450                          | 2 564   | 23.4                                     | 4.9                    |
| 54131                                      | Architectural services .....  | 28                      | 23 754             | 7 532                    | 1 677                           | 221   | 48.7                                     | 2.4                    |
| 541310                                     | Architectural services .....  | 28                      | 23 754             | 7 532                    | 1 677                           | 221   | 48.7                                     | 2.4                    |
| 54133                                      | Engineering services .....  | 96                      | 154 325            | 85 763                   | 20 292                          | 2 093   | 18.8                                     | 3.1                    |
| 541330                                     | Engineering services .....  | 96                      | 154 325            | 85 763                   | 20 292                          | 2 093   | 18.8                                     | 3.1                    |
| 54135                                      | Building inspection services .....                                      | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 541350                                     | Building inspection services .....                                      | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 54137                                      | Surveying & mapping (except geophysical) services .....                 | 16                      | 3 539              | 1 687                    | 398                             | 73  | 38.3                                     | 3.6                    |
| 541370                                     | Surveying & mapping (except geophysical) services .....                 | 16                      | 3 539              | 1 687                    | 398                             | 73  | 38.3                                     | 3.6                    |
| 54138                                      | Testing laboratories .....  | 17                      | 9 043              | 3 029                    | 734                             | 115   | 29.1                                     | 39.6                   |
| 541380                                     | Testing laboratories .....  | 17                      | 9 043              | 3 029                    | 734                             | 115   | 29.1                                     | 39.6                   |
| 5414                                       | Specialized design services .....                                       | 27                      | 10 414             | 1 439                    | 326                             | 64  | 77.1                                     | 3.1                    |
| 54141                                      | Interior design services .....  | 11                      | 6 518              | 604                      | 128                             | 28  | 83.2                                     | —                      |
| 541410                                     | Interior design services .....  | 11                      | 6 518              | 604                      | 128                             | 28  | 83.2                                     | —                      |
| 54143                                      | Graphic design services .....   | 15                      | D                  | D                        | D                               | b   | D  | D                      |
| 541430                                     | Graphic design services .....   | 15                      | D                  | D                        | D                               | b   | D  | D                      |
| 5414301                                    | Graphic design services (except commercial art & medical artists) ..    | 13                      | D                  | D                        | D                               | b   | D  | D                      |
| 5415                                       | Computer systems design & related services .....                        | 91                      | 168 704            | 68 278                   | 15 044                          | 1 440   | 11.7                                     | 9.4                    |
| 54151                                      | Computer systems design & related services .....                        | 91                      | 168 704            | 68 278                   | 15 044                          | 1 440   | 11.7                                     | 9.4                    |
| 541511                                     | Custom computer programming services .....                              | 40                      | 62 269             | 32 132                   | 6 148                           | 759   | 5.1                                      | .6                     |
| 541512                                     | Computer systems design services .....                                  | 36                      | 92 185             | 31 046                   | 8 003                           | 590   | 14.3                                     | 13.7                   |
| 5415121                                    | Computer systems integrators .....                                      | 17                      | 76 028             | 20 356                   | 5 402                           | 373   | 12.4                                     | 16.1                   |
| 5415122                                    | Computer systems consultants (except systems integrators) .....         | 19                      | 16 157             | 10 690                   | 2 601                           | 217   | 22.9                                     | 2.3                    |
| 541519                                     | Other computer related services .....                                   | 13                      | D                  | D                        | D                               | b   | D  | D                      |
| 5416                                       | Management, scientific, & technical consulting services .....           | 151                     | 80 654             | 33 644                   | 6 662                           | 723   | 25.2                                     | 2.9                    |
| 54161                                      | Management consulting services .....                                    | 110                     | 60 157             | 25 376                   | 5 279                           | 543   | 17.2                                     | 2.5                    |
| 541611                                     | Administrative management & general management consulting service ..... | 53                      | 25 699             | 11 801                   | 2 544                           | 225   | 11.5                                     | .5                     |
| 541612                                     | Human resources & executive search consulting services .....            | 28                      | 14 073             | 7 755                    | 1 595                           | 150   | 28.9                                     | .6                     |
| 5416122                                    | Executive placement services .....                                      | 16                      | D                  | D                        | D                               | b   | D  | D                      |
| 541614                                     | Process, physical distribution, & logistics consulting services .....   | 10                      | 12 222             | 3 452                    | 644                             | 103   | 1.8                                      | 6.8                    |
| 541618                                     | Other management consulting services .....                              | 12                      | 6 147              | 2 056                    | 432                             | 56  | 23.3                                     | 1.4                    |
| 54162                                      | Environmental consulting services .....                                 | 17                      | 7 983              | 3 134                    | 600                             | 68  | 37.1                                     | 10.0                   |
| 541620                                     | Environmental consulting services .....                                 | 17                      | 7 983              | 3 134                    | 600                             | 68  | 37.1                                     | 10.0                   |
| 54169                                      | Other scientific & technical consulting services .....                  | 24                      | 12 514             | 5 134                    | 783                             | 112   | 56.4                                     | .6                     |
| 541690                                     | Other scientific & technical consulting services .....                  | 24                      | 12 514             | 5 134                    | 783                             | 112   | 56.4                                     | .6                     |
| 5417                                       | Scientific research & development services .....                        | 9                       | D                  | D                        | D                               | c   | D  | D                      |
| 54171                                      | R&D in the physical, engineering, & life sciences .....                 | 9                       | D                  | D                        | D                               | c   | D  | D                      |
| 541710                                     | R&D in the physical, engineering, & life sciences .....                 | 9                       | D                  | D                        | D                               | c   | D  | D                      |
| 5417101                                    | R&D in the physical & engineering sciences .....                        | 7                       | D                  | D                        | D                               | c   | D  | D                      |
| 5418                                       | Advertising & related services .....                                    | 84                      | 77 619             | 23 168                   | 5 156                           | 670   | 24.2                                     | 8.2                    |
| 54181                                      | Advertising agencies .....  | 27                      | 11 685             | 4 535                    | 965                             | 137   | 33.5                                     | 1.8                    |
| 541810                                     | Advertising agencies .....  | 27                      | 11 685             | 4 535                    | 965                             | 137   | 33.5                                     | 1.8                    |
| 54182                                      | Public relations agencies .....   | 15                      | 6 554              | 2 482                    | 588                             | 56  | 45.8                                     | 1.3                    |
| 541820                                     | Public relations agencies .....   | 15                      | 6 554              | 2 482                    | 588                             | 56  | 45.8                                     | 1.3                    |
| 54184                                      | Media representatives .....   | 6                       | 29 983             | 9 889                    | 2 196                           | 208   | 11.6                                     | 19.5                   |
| 541840                                     | Media representatives .....   | 6                       | 29 983             | 9 889                    | 2 196                           | 208   | 11.6                                     | 19.5                   |
| 5418401                                    | Radio & television advertising representatives .....                    | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418402                                    | Publishers' advertising representatives .....                           | 4                       | D                  | D                        | D                               | c   | D  | D                      |
| 54189                                      | Other services related to advertising .....                             | 24                      | D                  | D                        | D                               | c   | D  | D                      |
| 541890                                     | Other services related to advertising .....                             | 24                      | D                  | D                        | D                               | c   | D  | D                      |
| 5418902                                    | Advertising specialties goods distributor .....                         | 15                      | 14 570             | 1 988                    | 435                             | 79  | 18.2                                     | —                      |
| 5418903                                    | Sign painting & lettering shop .....                                    | 8                       | 1 526              | 301                      | 66                              | 16  | 55.2                                     | —                      |
| 5419                                       | Other professional, scientific, & technical services .....              | 52                      | D                  | D                        | D                               | e   | D  | D                      |
| 54192                                      | Photographic services .....   | 42                      | 9 617              | 1 970                    | 417                             | 250   | 30.3                                     | 1.9                    |
| 541921                                     | Photographic studios, portrait .....                                    | 33                      | 7 369              | 1 343                    | 270                             | 224   | 25.1                                     | 2.1                    |
| 541922                                     | Commercial photography .....  | 9                       | 2 248              | 627                      | 147                             | 26  | 47.6                                     | 1.2                    |
| 54199                                      | All other professional, scientific, & technical services .....          | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 541990                                     | All other professional, scientific, & technical services .....          | 8                       | D                  | D                        | D                               | b   | D  | D                      |

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| 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>JOHNSTOWN, PA MSA</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                | <b>Professional, scientific, &amp; technical services</b>         | <b>269</b>              | <b>125 626</b>     | <b>51 173</b>            | <b>11 574</b>                   | <b>2 090</b>  | <b>25.8</b>                              | <b>4.6</b>             |
| 541                      | Professional, scientific, & technical services                    | 269                     | 125 626            | 51 173                   | 11 574                          | 2 090   | 25.8                                     | 4.6                    |
| 5411                     | Legal services  | 102                     | 23 836             | 4 912                    | 1 146                           | 281   | 49.5                                     | 8.8                    |
| 54111                    | Offices of lawyers  | 98                      | 23 527             | 4 836                    | 1 127                           | 273   | 48.9                                     | 8.9                    |
| 541110                   | Offices of lawyers  | 98                      | 23 527             | 4 836                    | 1 127                           | 273   | 48.9                                     | 8.9                    |
| 5411101                  | Offices of lawyers (except legal aid societies)                   | 98                      | 23 527             | 4 836                    | 1 127                           | 273   | 48.9                                     | 8.9                    |
| 5412                     | Accounting, tax return prep, bookkeeping, & payroll services      | 49                      | 13 921             | 6 271                    | 1 624                           | 381   | 40.4                                     | 5.9                    |
| 54121                    | Accounting, tax return prep, bookkeeping, & payroll services      | 49                      | 13 921             | 6 271                    | 1 624                           | 381   | 40.4                                     | 5.9                    |
| 541211                   | Offices of certified public accountants                           | 33                      | 11 797             | 5 507                    | 1 322                           | 214   | 38.5                                     | 4.3                    |
| 541213                   | Tax return preparation services                                   | 10                      | 1 468              | 596                      | 243                             | 155   | 48.1                                     | 1.8                    |
| 5413                     | Architectural, engineering, & related services                    | 54                      | 61 359             | 30 813                   | 6 748                           | 1 067   | 9.7                                      | 2.4                    |
| 54131                    | Architectural services  | 4                       | 4 768              | 1 737                    | 378                             | 53  | 30.8                                     | —                      |
| 541310                   | Architectural services  | 4                       | 4 768              | 1 737                    | 378                             | 53  | 30.8                                     | —                      |
| 54133                    | Engineering services  | 28                      | 43 532             | 23 308                   | 4 980                           | 745   | 7.9                                      | 2.2                    |
| 541330                   | Engineering services  | 28                      | 43 532             | 23 308                   | 4 980                           | 745   | 7.9                                      | 2.2                    |
| 54138                    | Testing laboratories  | 8                       | 11 397             | 5 157                    | 1 254                           | 218   | 5.2                                      | 4.7                    |
| 541380                   | Testing laboratories  | 8                       | 11 397             | 5 157                    | 1 254                           | 218   | 5.2                                      | 4.7                    |
| 5414                     | Specialized design services                                       | 6                       | 1 417              | 151                      | 19                              | 12  | 71.7                                     | 28.3                   |
| 5415                     | Computer systems design & related services                        | 16                      | 13 254             | 5 186                    | 1 218                           | 114   | 21.1                                     | 1.4                    |
| 54151                    | Computer systems design & related services                        | 16                      | 13 254             | 5 186                    | 1 218                           | 114   | 21.1                                     | 1.4                    |
| 541512                   | Computer systems design services                                  | 7                       | 8 882              | 3 188                    | 868                             | 71  | 17.3                                     | —                      |
| 5416                     | Management, scientific, & technical consulting services           | 15                      | 2 858              | 1 352                    | 263                             | 98  | 42.3                                     | 6.5                    |
| 5418                     | Advertising & related services                                    | 11                      | 5 120              | 1 242                    | 288                             | 62  | 48.7                                     | 3.1                    |
| 54189                    | Other services related to advertising                             | 4                       | 2 523              | 400                      | 92                              | 15  | —  | 5.0                    |
| 541890                   | Other services related to advertising                             | 4                       | 2 523              | 400                      | 92                              | 15  | —  | 5.0                    |
| 5419                     | Other professional, scientific, & technical services              | 15                      | D                  | D                        | D                               | b   | D  | D                      |
| 54192                    | Photographic services   | 11                      | 2 964              | 810                      | 146                             | 42  | 48.8                                     | —                      |
| 541921                   | Photographic studios, portrait                                    | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>LANCASTER, PA MSA</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                | <b>Professional, scientific, &amp; technical services</b>         | <b>639</b>              | <b>439 785</b>     | <b>165 638</b>           | <b>38 051</b>                   | <b>5 130</b>  | <b>21.3</b>                              | <b>7.2</b>             |
| 541                      | Professional, scientific, & technical services                    | 639                     | 439 785            | 165 638                  | 38 051                          | 5 130   | 21.3                                     | 7.2                    |
| 5411                     | Legal services  | 156                     | 90 435             | 35 606                   | 6 887                           | 929   | 19.3                                     | 7.4                    |
| 54111                    | Offices of lawyers  | 141                     | 86 013             | 34 484                   | 6 639                           | 869   | 17.3                                     | 7.8                    |
| 541110                   | Offices of lawyers  | 141                     | 86 013             | 34 484                   | 6 639                           | 869   | 17.3                                     | 7.8                    |
| 5411101                  | Offices of lawyers (except legal aid societies)                   | 141                     | 86 013             | 34 484                   | 6 639                           | 869   | 17.3                                     | 7.8                    |
| 54119                    | Other legal services  | 15                      | 4 422              | 1 122                    | 248                             | 60  | 58.3                                     | —                      |
| 5412                     | Accounting, tax return prep, bookkeeping, & payroll services      | 122                     | 51 637             | 19 169                   | 5 220                           | 1 013   | 24.2                                     | 3.0                    |
| 54121                    | Accounting, tax return prep, bookkeeping, & payroll services      | 122                     | 51 637             | 19 169                   | 5 220                           | 1 013   | 24.2                                     | 3.0                    |
| 541211                   | Offices of certified public accountants                           | 65                      | 42 496             | 15 893                   | 4 125                           | 554   | 18.6                                     | 2.5                    |
| 541213                   | Tax return preparation services                                   | 17                      | D                  | D                        | D                               | e   | D  | D                      |
| 541219                   | Other accounting services   | 38                      | D                  | D                        | D                               | c   | D  | D                      |
| 5413                     | Architectural, engineering, & related services                    | 104                     | 112 558            | 43 222                   | 11 409                          | 1 368   | 15.7                                     | 5.6                    |
| 54131                    | Architectural services  | 28                      | 29 934             | 9 095                    | 2 085                           | 233   | 13.5                                     | 2.9                    |
| 541310                   | Architectural services  | 28                      | 29 934             | 9 095                    | 2 085                           | 233   | 13.5                                     | 2.9                    |
| 54133                    | Engineering services  | 43                      | 35 535             | 18 889                   | 4 059                           | 429   | 27.8                                     | 13.4                   |
| 541330                   | Engineering services  | 43                      | 35 535             | 18 889                   | 4 059                           | 429   | 27.8                                     | 13.4                   |
| 54137                    | Surveying & mapping (except geophysical) services                 | 11                      | 4 084              | 2 063                    | 541                             | 68  | 14.0                                     | 17.5                   |
| 541370                   | Surveying & mapping (except geophysical) services                 | 11                      | 4 084              | 2 063                    | 541                             | 68  | 14.0                                     | 17.5                   |
| 54138                    | Testing laboratories  | 9                       | D                  | D                        | D                               | f   | D  | D                      |
| 541380                   | Testing laboratories  | 9                       | D                  | D                        | D                               | f   | D  | D                      |
| 5414                     | Specialized design services                                       | 27                      | 13 016             | 3 522                    | 627                             | 108   | 26.5                                     | 1.8                    |
| 54141                    | Interior design services  | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 541410                   | Interior design services  | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 54143                    | Graphic design services   | 17                      | 9 379              | 2 710                    | 458                             | 81  | 28.3                                     | 2.4                    |
| 541430                   | Graphic design services   | 17                      | 9 379              | 2 710                    | 458                             | 81  | 28.3                                     | 2.4                    |
| 5414301                  | Graphic design services (except commercial art & medical artists) | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| 5415                     | Computer systems design & related services                        | 50                      | 47 813             | 20 836                   | 4 792                           | 413   | 18.9                                     | 18.2                   |
| 54151                    | Computer systems design & related services                        | 50                      | 47 813             | 20 836                   | 4 792                           | 413   | 18.9                                     | 18.2                   |
| 541511                   | Custom computer programming services                              | 25                      | 24 323             | 13 270                   | 3 262                           | 274   | 7.1                                      | 34.5                   |
| 541512                   | Computer systems design services                                  | 19                      | 22 999             | 7 416                    | 1 500                           | 135   | 30.7                                     | 1.4                    |
| 5415121                  | Computer systems integrators                                      | 9                       | 17 955             | 5 912                    | 1 165                           | 93  | 13.2                                     | .5                     |
| 5415122                  | Computer systems consultants (except systems integrators)         | 10                      | 5 044              | 1 504                    | 335                             | 42  | 93.0                                     | 4.4                    |
| 5416                     | Management, scientific, & technical consulting services           | 68                      | 26 681             | 10 813                   | 2 320                           | 328   | 44.1                                     | 16.7                   |
| 54161                    | Management consulting services                                    | 48                      | 16 565             | 7 062                    | 1 488                           | 226   | 35.4                                     | 25.3                   |
| 541612                   | Human resources & executive search consulting services            | 9                       | 5 172              | 2 882                    | 564                             | 114   | 11.1                                     | 2.7                    |
| 541613                   | Marketing consulting services                                     | 13                      | 5 976              | 2 028                    | 500                             | 57  | 46.9                                     | 47.4                   |
| 54162                    | Environmental consulting services                                 | 12                      | 8 049              | 2 961                    | 684                             | 80  | 56.2                                     | 1.8                    |
| 541620                   | Environmental consulting services                                 | 12                      | 8 049              | 2 961                    | 684                             | 80  | 56.2                                     | 1.8                    |

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 <sup>1</sup> | Estimated <sup>2</sup> |
|            | <b>LANCASTER, PA MSA—Con.</b>  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services—Con.</b>       |                         |                    |                          |                                 |   |  |                        |
| 541        | Professional, scientific, & technical services—Con.                  |                         |                    |                          |                                 |   |  |                        |
| 5418       | Advertising & related services .....                                 | 68                      | 79 280             | 28 307                   | 5 888                           | 731   | 22.2                                     | 2.3                    |
| 54181      | Advertising agencies .....   | 28                      | 34 081             | 13 594                   | 2 830                           | 295   | 35.5                                     | 4.4                    |
| 541810     | Advertising agencies .....   | 28                      | 34 081             | 13 594                   | 2 830                           | 295   | 35.5                                     | 4.4                    |
| 54186      | Direct mail advertising .....  | 8                       | D                  | D                        | D                               | c   | D  | D                      |
| 541860     | Direct mail advertising .....  | 8                       | D                  | D                        | D                               | c   | D  | D                      |
| 54189      | Other services related to advertising .....                          | 19                      | 17 482             | 3 823                    | 831                             | 155   | 14.4                                     | —                      |
| 541890     | Other services related to advertising .....                          | 19                      | 17 482             | 3 823                    | 831                             | 155   | 14.4                                     | —                      |
| 5418902    | Advertising specialties goods distributor .....                      | 10                      | 15 344             | 3 186                    | 690                             | 122   | 10.9                                     | —                      |
| 5418903    | Sign painting & lettering shop .....                                 | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 5419       | Other professional, scientific, & technical services .....           | 37                      | 16 562             | 3 502                    | 846                             | 227   | 20.7                                     | 6.3                    |
| 54192      | Photographic services .....  | 30                      | 14 983             | 3 293                    | 805                             | 201   | 19.6                                     | 1.1                    |
| 541921     | Photographic studios, portrait .....                                 | 26                      | 12 527             | 2 298                    | 511                             | 155   | 14.3                                     | 1.3                    |
| 541922     | Commercial photography .....   | 4                       | 2 456              | 995                      | 294                             | 46  | 46.7                                     | —                      |
|            | <b>NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA</b>    |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>      | <b>63 083</b>           | <b>78 862 142</b>  | <b>30 606 649</b>        | <b>6 810 220</b>                | <b>569 807</b>  | <b>18.1</b>                              | <b>8.7</b>             |
| 541        | Professional, scientific, & technical services .....                 | 63 083                  | 78 862 142         | 30 606 649               | 6 810 220                       | 569 807   | 18.1                                     | 8.7                    |
| 5411       | Legal services .....   | 16 697                  | 21 225 029         | 7 438 693                | 1 605 331                       | 130 834   | 16.1                                     | 4.6                    |
| 54111      | Offices of lawyers .....   | 16 051                  | 20 705 313         | 7 260 575                | 1 566 856                       | 126 295   | 16.0                                     | 4.6                    |
| 541110     | Offices of lawyers .....   | 16 051                  | 20 705 313         | 7 260 575                | 1 566 856                       | 126 295   | 16.0                                     | 4.6                    |
| 5411101    | Offices of lawyers (except legal aid societies) .....                | 16 051                  | 20 705 313         | 7 260 575                | 1 566 856                       | 126 295   | 16.0                                     | 4.6                    |
| 54119      | Other legal services .....   | 646                     | 519 716            | 178 118                  | 38 475                          | 4 539   | 19.6                                     | 5.6                    |
| 541191     | Title abstract & settlement offices .....                            | 478                     | D                  | D                        | D                               | h   | D  | D                      |
| 541199     | All other legal services .....                                       | 168                     | D                  | D                        | D                               | g   | D  | D                      |
| 5412       | Accounting, tax return prep, bookkeeping, & payroll services .....   | 7 898                   | 9 214 861          | 3 680 281                | 828 818                         | 100 782   | 16.4                                     | 9.5                    |
| 54121      | Accounting, tax return prep, bookkeeping, & payroll services .....   | 7 898                   | 9 214 861          | 3 680 281                | 828 818                         | 100 782   | 16.4                                     | 9.5                    |
| 541211     | Offices of certified public accountants .....                        | 5 036                   | D                  | D                        | D                               | k   | D  | D                      |
| 541213     | Tax return preparation services .....                                | 626                     | 134 132            | 51 374                   | 16 919                          | 8 228   | 34.3                                     | 7.2                    |
| 541214     | Payroll services .....   | 271                     | 2 166 463          | 1 201 513                | 257 829                         | 37 407  | 9.3                                      | 16.3                   |
| 541219     | Other accounting services .....                                      | 1 965                   | D                  | D                        | D                               | i   | D  | D                      |
| 5413       | Architectural, engineering, & related services .....                 | 6 467                   | 7 527 335          | 2 960 504                | 659 402                         | 61 013  | 22.4                                     | 5.7                    |
| 54131      | Architectural services .....   | 2 048                   | 1 713 134          | 636 295                  | 135 411                         | 13 587  | 26.5                                     | 3.0                    |
| 541310     | Architectural services .....   | 2 048                   | 1 713 134          | 636 295                  | 135 411                         | 13 587  | 26.5                                     | 3.0                    |
| 54133      | Engineering services .....   | 3 290                   | D                  | D                        | D                               | k   | D  | D                      |
| 541330     | Engineering services .....   | 3 290                   | D                  | D                        | D                               | k   | D  | D                      |
| 54134      | Drafting services .....  | 112                     | D                  | D                        | D                               | f   | D  | D                      |
| 541340     | Drafting services .....  | 112                     | D                  | D                        | D                               | f   | D  | D                      |
| 54135      | Building inspection services .....                                   | 260                     | D                  | D                        | D                               | f   | D  | D                      |
| 541350     | Building inspection services .....                                   | 260                     | D                  | D                        | D                               | f   | D  | D                      |
| 54137      | Surveying & mapping (except geophysical) services .....              | 441                     | D                  | D                        | D                               | g   | D  | D                      |
| 541370     | Surveying & mapping (except geophysical) services .....              | 441                     | D                  | D                        | D                               | g   | D  | D                      |
| 54138      | Testing laboratories .....   | 308                     | 450 144            | 200 175                  | 46 201                          | 5 304   | 18.8                                     | 4.1                    |
| 541380     | Testing laboratories .....   | 308                     | 450 144            | 200 175                  | 46 201                          | 5 304   | 18.8                                     | 4.1                    |
| 5414       | Specialized design services .....                                    | 3 881                   | D                  | D                        | D                               | j   | D  | D                      |
| 54141      | Interior design services .....                                       | 1 129                   | D                  | D                        | D                               | h   | D  | D                      |
| 541410     | Interior design services .....                                       | 1 129                   | D                  | D                        | D                               | h   | D  | D                      |
| 54142      | Industrial design services .....                                     | 153                     | D                  | D                        | D                               | f   | D  | D                      |
| 541420     | Industrial design services .....                                     | 153                     | D                  | D                        | D                               | f   | D  | D                      |
| 54143      | Graphic design services .....  | 2 304                   | D                  | D                        | D                               | j   | D  | D                      |
| 541430     | Graphic design services .....  | 2 304                   | D                  | D                        | D                               | j   | D  | D                      |
| 5414301    | Graphic design services (except commercial art & medical artists) .. | 1 968                   | D                  | D                        | D                               | i   | D  | D                      |
| 5414302    | Commercial art .....   | 333                     | D                  | D                        | D                               | g   | D  | D                      |
| 5414303    | Medical artists .....  | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 54149      | Other specialized design services .....                              | 295                     | 139 250            | 45 506                   | 9 307                           | 1 055   | 38.3                                     | 11.4                   |
| 541490     | Other specialized design services .....                              | 295                     | 139 250            | 45 506                   | 9 307                           | 1 055   | 38.3                                     | 11.4                   |
| 5415       | Computer systems design & related services .....                     | 10 844                  | 12 379 588         | 5 276 637                | 1 204 104                       | 82 340  | 19.3                                     | 12.9                   |
| 54151      | Computer systems design & related services .....                     | 10 844                  | 12 379 588         | 5 276 637                | 1 204 104                       | 82 340  | 19.3                                     | 12.9                   |
| 541511     | Custom computer programming services .....                           | 4 672                   | D                  | D                        | D                               | k   | D  | D                      |
| 541512     | Computer systems design services .....                               | 4 521                   | D                  | D                        | D                               | k   | D  | D                      |
| 5415121    | Computer systems integrators .....                                   | 1 011                   | 2 409 850          | 781 701                  | 178 617                         | 13 291  | 13.0                                     | 25.3                   |
| 5415122    | Computer systems consultants (except systems integrators) .....      | 3 510                   | D                  | D                        | D                               | j   | D  | D                      |
| 541513     | Computer facilities management services .....                        | 150                     | D                  | D                        | D                               | h   | D  | D                      |
| 541519     | Other computer related services .....                                | 1 501                   | D                  | D                        | D                               | i   | 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 <sup>1</sup> | Estimated <sup>2</sup> |
|            | <b>NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.</b>      |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services—Con.</b>              |                         |                    |                          |                                 |   |  |                        |
| 541        | Professional, scientific, & technical services—Con.                         |                         |                    |                          |                                 |   |  |                        |
| 5416       | Management, scientific, & technical consulting services . . . . .           | 9 083                   | 10 079 189         | 4 348 227                | 914 222                         | 63 296  | 21.3                                     | 8.8                    |
| 54161      | Management consulting services . . . . .                                    | 7 280                   | D                  | D                        | D                               | l   | D  | D                      |
| 541611     | Administrative management & general management consulting service . . . . . | 2 901                   | D                  | D                        | D                               | k   | D  | D                      |
| 541612     | Human resources & executive search consulting services . . . . .            | 2 117                   | D                  | D                        | D                               | j   | D  | D                      |
| 5416121    | Actuarial consulting . . . . .  | 98                      | 207 953            | 104 331                  | 25 723                          | 1 373   | 12.4                                     | 3.1                    |
| 5416122    | Executive placement services . . . . .                                      | 1 361                   | 1 308 282          | 663 344                  | 124 755                         | 8 515   | 28.5                                     | 7.3                    |
| 5416123    | Human resources & personnel management consulting . . . . .                 | 658                     | D                  | D                        | D                               | i   | D  | D                      |
| 541613     | Marketing consulting services . . . . .                                     | 1 645                   | 1 401 917          | 489 303                  | 101 265                         | 9 428   | 32.6                                     | 11.6                   |
| 541614     | Process, physical distribution, & logistics consulting services . . . . .   | 309                     | 298 121            | 98 506                   | 20 202                          | 2 021   | 16.6                                     | 3.3                    |
| 541618     | Other management consulting services . . . . .                              | 308                     | 301 979            | 106 411                  | 22 554                          | 2 312   | 15.2                                     | 10.2                   |
| 54162      | Environmental consulting services . . . . .                                 | 473                     | D                  | D                        | D                               | h   | D  | D                      |
| 541620     | Environmental consulting services . . . . .                                 | 473                     | D                  | D                        | D                               | h   | D  | D                      |
| 54169      | Other scientific & technical consulting services . . . . .                  | 1 330                   | D                  | D                        | D                               | i   | D  | D                      |
| 541690     | Other scientific & technical consulting services . . . . .                  | 1 330                   | D                  | D                        | D                               | i   | D  | D                      |
| 5417       | Scientific research & development services . . . . .                        | 637                     | D                  | D                        | D                               | j   | D  | D                      |
| 54171      | R&D in the physical, engineering, & life sciences . . . . .                 | 538                     | 1 580 086          | 675 483                  | 175 367                         | 12 139  | 9.2                                      | 11.2                   |
| 541710     | R&D in the physical, engineering, & life sciences . . . . .                 | 538                     | 1 580 086          | 675 483                  | 175 367                         | 12 139  | 9.2                                      | 11.2                   |
| 5417101    | R&D in the physical & engineering sciences . . . . .                        | 301                     | 826 504            | 323 370                  | 91 399                          | 5 311   | 10.4                                     | 7.7                    |
| 5417102    | Research & development in the life sciences . . . . .                       | 237                     | 753 582            | 352 113                  | 83 968                          | 6 828   | 7.9                                      | 15.1                   |
| 54172      | Research & development in the social sciences & humanities . . . . .        | 99                      | D                  | D                        | D                               | g   | D  | D                      |
| 541720     | R&D in the social sciences & humanities . . . . .                           | 99                      | D                  | D                        | D                               | g   | D  | D                      |
| 5418       | Advertising & related services . . . . .                                    | 4 944                   | D                  | D                        | D                               | l   | D  | D                      |
| 54181      | Advertising agencies . . . . .  | 1 794                   | D                  | D                        | D                               | k   | D  | D                      |
| 541810     | Advertising agencies . . . . .  | 1 794                   | D                  | D                        | D                               | k   | D  | D                      |
| 54182      | Public relations agencies . . . . .   | 1 137                   | 1 277 966          | 544 909                  | 117 926                         | 8 855   | 20.9                                     | 6.0                    |
| 541820     | Public relations agencies . . . . .   | 1 137                   | 1 277 966          | 544 909                  | 117 926                         | 8 855   | 20.9                                     | 6.0                    |
| 54183      | Media buying services . . . . .   | 134                     | D                  | D                        | D                               | g   | D  | D                      |
| 541830     | Media buying services . . . . .   | 134                     | D                  | D                        | D                               | g   | D  | D                      |
| 54184      | Media representatives . . . . .   | 368                     | D                  | D                        | D                               | i   | D  | D                      |
| 541840     | Media representatives . . . . .   | 368                     | D                  | D                        | D                               | i   | D  | D                      |
| 5418401    | Radio & television advertising representatives . . . . .                    | 141                     | 388 472            | 198 435                  | 48 401                          | 2 980   | 6.2                                      | 25.5                   |
| 5418402    | Publishers' advertising representatives . . . . .                           | 227                     | D                  | D                        | D                               | g   | D  | D                      |
| 54185      | Display advertising . . . . .   | 197                     | 707 248            | 132 362                  | 29 914                          | 5 206   | 12.0                                     | 3.0                    |
| 541850     | Display advertising . . . . .   | 197                     | 707 248            | 132 362                  | 29 914                          | 5 206   | 12.0                                     | 3.0                    |
| 5418501    | Display advertising (except outdoor) . . . . .                              | 95                      | 545 418            | 93 033                   | 21 822                          | 4 533   | 11.0                                     | 1.7                    |
| 5418502    | Outdoor advertising services . . . . .                                      | 102                     | 161 830            | 39 329                   | 8 092                           | 673   | 15.1                                     | 7.3                    |
| 54186      | Direct mail advertising . . . . .   | 444                     | D                  | D                        | D                               | j   | D  | D                      |
| 541860     | Direct mail advertising . . . . .   | 444                     | D                  | D                        | D                               | j   | D  | D                      |
| 54187      | Advertising material distribution services . . . . .                        | 62                      | 212 153            | 53 597                   | 12 451                          | 2 031   | 15.0                                     | 56.6                   |
| 541870     | Advertising material distribution services . . . . .                        | 62                      | 212 153            | 53 597                   | 12 451                          | 2 031   | 15.0                                     | 56.6                   |
| 54189      | Other services related to advertising . . . . .                             | 808                     | 1 011 650          | 201 939                  | 44 681                          | 6 843   | 31.8                                     | 8.8                    |
| 541890     | Other services related to advertising . . . . .                             | 808                     | 1 011 650          | 201 939                  | 44 681                          | 6 843   | 31.8                                     | 8.8                    |
| 5418902    | Advertising specialties goods distributor . . . . .                         | 431                     | 591 679            | 79 555                   | 17 740                          | 2 093   | 36.5                                     | 5.0                    |
| 5418903    | Sign painting & lettering shop . . . . .                                    | 222                     | 54 614             | 15 121                   | 2 904                           | 644   | 51.6                                     | 26.1                   |
| 5418909    | All other advertising . . . . .   | 150                     | 364 494            | 107 085                  | 24 010                          | 4 098   | 20.9                                     | 12.6                   |
| 5419       | Other professional, scientific, & technical services . . . . .              | 2 632                   | 3 367 261          | 1 160 743                | 235 130                         | 24 871  | 17.1                                     | 10.3                   |
| 54191      | Marketing research & public opinion polling . . . . .                       | 718                     | 2 403 666          | 868 261                  | 174 985                         | 16 454  | 11.6                                     | 11.2                   |
| 541910     | Marketing research & public opinion polling . . . . .                       | 718                     | 2 403 666          | 868 261                  | 174 985                         | 16 454  | 11.6                                     | 11.2                   |
| 54192      | Photographic services . . . . .   | 1 539                   | D                  | D                        | D                               | i   | D  | D                      |
| 541921     | Photographic studios, portrait . . . . .                                    | 786                     | D                  | D                        | D                               | h   | D  | D                      |
| 541922     | Commercial photography . . . . .  | 753                     | 460 134            | 138 960                  | 29 558                          | 3 262   | 36.0                                     | 3.2                    |
| 54193      | Translation & interpretation services . . . . .                             | 99                      | 67 949             | 26 058                   | 4 954                           | 695   | 12.7                                     | 32.4                   |
| 541930     | Translation & interpretation services . . . . .                             | 99                      | 67 949             | 26 058                   | 4 954                           | 695   | 12.7                                     | 32.4                   |
| 54199      | All other professional, scientific, & technical services . . . . .          | 276                     | D                  | D                        | D                               | g   | D  | D                      |
| 541990     | All other professional, scientific, & technical services . . . . .          | 276                     | D                  | D                        | D                               | g   | 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 <sup>1</sup> | Estimated <sup>2</sup> |
|            | <b>NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.</b>  |                         |                    |                          |                                 |   |  |                        |
|            | <b>Bergen—Passaic, NJ PMSA</b>  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>         | <b>5 217</b>            | <b>3 904 084</b>   | <b>1 405 812</b>         | <b>315 502</b>                  | <b>31 665</b>   | <b>30.0</b>                              | <b>8.1</b>             |
| 541        | Professional, scientific, & technical services .....                    | 5 217                   | 3 904 084          | 1 405 812                | 315 502                         | 31 665  | 30.0                                     | 8.1                    |
| 5411       | Legal services .....  | 1 210                   | 591 377            | 217 250                  | 46 556                          | 5 259   | 37.0                                     | 4.6                    |
| 54111      | Offices of lawyers .....  | 1 171                   | 568 111            | 209 426                  | 45 066                          | 5 108   | 37.4                                     | 4.5                    |
| 541110     | Offices of lawyers .....  | 1 171                   | 568 111            | 209 426                  | 45 066                          | 5 108   | 37.4                                     | 4.5                    |
| 5411101    | Offices of lawyers (except legal aid societies) .....                   | 1 171                   | 568 111            | 209 426                  | 45 066                          | 5 108   | 37.4                                     | 4.5                    |
| 54119      | Other legal services .....  | 39                      | 23 266             | 7 824                    | 1 490                           | 151   | 27.2                                     | 7.0                    |
| 541191     | Title abstract & settlement offices .....                               | 29                      | 16 488             | 5 711                    | 996                             | 117   | 36.0                                     | 7.0                    |
| 541199     | All other legal services .....  | 10                      | 6 778              | 2 113                    | 494                             | 34  | 5.9                                      | 7.0                    |
| 5412       | Accounting, tax return prep, bookkeeping, & payroll services .....      | 678                     | 341 533            | 134 958                  | 33 127                          | 4 284   | 32.4                                     | 7.5                    |
| 54121      | Accounting, tax return prep, bookkeeping, & payroll services .....      | 678                     | 341 533            | 134 958                  | 33 127                          | 4 284   | 32.4                                     | 7.5                    |
| 541211     | Offices of certified public accountants .....                           | 431                     | 203 372            | 77 890                   | 18 277                          | 1 897   | 40.8                                     | 7.4                    |
| 541213     | Tax return preparation services .....                                   | 41                      | 11 197             | 4 328                    | 1 473                           | 922   | 26.6                                     | 7.2                    |
| 541214     | Payroll services .....  | 19                      | 73 333             | 28 310                   | 7 783                           | 629   | 1.6                                      | .9                     |
| 541219     | Other accounting services .....   | 187                     | 53 631             | 24 430                   | 5 594                           | 836   | 43.6                                     | 17.2                   |
| 5413       | Architectural, engineering, & related services .....                    | 549                     | 538 436            | 222 376                  | 51 808                          | 4 467   | 28.1                                     | 7.0                    |
| 54131      | Architectural services .....  | 118                     | 62 560             | 24 955                   | 5 661                           | 579   | 35.4                                     | 3.2                    |
| 541310     | Architectural services .....  | 118                     | 62 560             | 24 955                   | 5 661                           | 579   | 35.4                                     | 3.2                    |
| 54133      | Engineering services .....  | 327                     | 414 369            | 169 845                  | 39 819                          | 3 162   | 26.4                                     | 7.9                    |
| 541330     | Engineering services .....  | 327                     | 414 369            | 169 845                  | 39 819                          | 3 162   | 26.4                                     | 7.9                    |
| 54135      | Building inspection services .....                                      | 22                      | D                  | D                        | D                               | b   | D  | D                      |
| 541350     | Building inspection services .....                                      | 22                      | D                  | D                        | D                               | b   | D  | D                      |
| 54137      | Surveying & mapping (except geophysical) services .....                 | 39                      | 11 143             | 6 466                    | 1 255                           | 174   | 32.1                                     | 6.3                    |
| 541370     | Surveying & mapping (except geophysical) services .....                 | 39                      | 11 143             | 6 466                    | 1 255                           | 174   | 32.1                                     | 6.3                    |
| 54138      | Testing laboratories .....  | 30                      | 44 816             | 19 283                   | 4 630                           | 498   | 31.8                                     | 1.7                    |
| 541380     | Testing laboratories .....  | 30                      | 44 816             | 19 283                   | 4 630                           | 498   | 31.8                                     | 1.7                    |
| 5414       | Specialized design services .....                                       | 244                     | 116 108            | 31 854                   | 6 942                           | 842   | 27.1                                     | 12.6                   |
| 54141      | Interior design services .....  | 60                      | 27 435             | 4 189                    | 848                             | 167   | 34.1                                     | 33.9                   |
| 541410     | Interior design services .....  | 60                      | 27 435             | 4 189                    | 848                             | 167   | 34.1                                     | 33.9                   |
| 54142      | Industrial design services .....  | 15                      | 9 543              | 3 406                    | 795                             | 76  | 8.4                                      | .1                     |
| 541420     | Industrial design services .....  | 15                      | 9 543              | 3 406                    | 795                             | 76  | 8.4                                      | .1                     |
| 54143      | Graphic design services .....   | 154                     | 74 613             | 22 554                   | 4 860                           | 547   | 27.8                                     | 7.1                    |
| 541430     | Graphic design services .....   | 154                     | 74 613             | 22 554                   | 4 860                           | 547   | 27.8                                     | 7.1                    |
| 5414301    | Graphic design services (except commercial art & medical artists) ..    | 132                     | 64 666             | 19 464                   | 4 123                           | 436   | 28.3                                     | 8.1                    |
| 5414302    | Commercial art .....  | 21                      | D                  | D                        | D                               | c   | D  | D                      |
| 54149      | Other specialized design services .....                                 | 15                      | 4 517              | 1 705                    | 439                             | 52  | 13.5                                     | 2.3                    |
| 541490     | Other specialized design services .....                                 | 15                      | 4 517              | 1 705                    | 439                             | 52  | 13.5                                     | 2.3                    |
| 5415       | Computer systems design & related services .....                        | 1 094                   | 709 647            | 288 689                  | 60 212                          | 5 019   | 31.0                                     | 9.9                    |
| 54151      | Computer systems design & related services .....                        | 1 094                   | 709 647            | 288 689                  | 60 212                          | 5 019   | 31.0                                     | 9.9                    |
| 541511     | Custom computer programming services .....                              | 454                     | 329 083            | 147 528                  | 30 873                          | 2 666   | 22.2                                     | 8.5                    |
| 541512     | Computer systems design services .....                                  | 471                     | 311 394            | 112 983                  | 23 561                          | 1 857   | 39.8                                     | 10.5                   |
| 5415121    | Computer systems integrators .....                                      | 104                     | 146 709            | 48 774                   | 10 858                          | 853   | 25.8                                     | 10.8                   |
| 5415122    | Computer systems consultants (except systems integrators) .....         | 367                     | 164 685            | 64 209                   | 12 703                          | 1 004   | 52.3                                     | 10.2                   |
| 541519     | Other computer related services .....                                   | 150                     | 39 764             | 18 003                   | 3 779                           | 290   | 56.4                                     | 12.7                   |
| 5416       | Management, scientific, & technical consulting services .....           | 783                     | 583 085            | 215 359                  | 52 010                          | 4 556   | 41.1                                     | 8.4                    |
| 54161      | Management consulting services .....                                    | 640                     | 503 436            | 184 036                  | 45 873                          | 3 909   | 41.8                                     | 8.7                    |
| 541611     | Administrative management & general management consulting service ..... | 253                     | 208 872            | 82 404                   | 22 341                          | 1 376   | 53.4                                     | 6.1                    |
| 541612     | Human resources & executive search consulting services .....            | 167                     | 110 155            | 43 542                   | 10 685                          | 1 035   | 31.5                                     | 3.2                    |
| 5416121    | Actuarial consulting .....  | 15                      | 10 171             | 4 861                    | 937                             | 59  | 29.5                                     | —                      |
| 5416122    | Executive placement services .....                                      | 107                     | 49 404             | 28 435                   | 4 747                           | 479   | 46.9                                     | 3.2                    |
| 5416123    | Human resources & personnel management consulting .....                 | 45                      | 50 580             | 10 246                   | 5 001                           | 497   | 16.8                                     | 3.8                    |
| 541613     | Marketing consulting services .....                                     | 162                     | 106 656            | 29 804                   | 6 203                           | 608   | 48.1                                     | 7.9                    |
| 541614     | Process, physical distribution, & logistics consulting services .....   | 33                      | 32 713             | 14 811                   | 3 500                           | 392   | 15.2                                     | 5.5                    |
| 541618     | Other management consulting services .....                              | 25                      | 45 040             | 13 475                   | 3 144                           | 498   | 17.1                                     | 38.2                   |
| 54162      | Environmental consulting services .....                                 | 34                      | 24 523             | 7 048                    | 1 628                           | 173   | 50.2                                     | 3.7                    |
| 541620     | Environmental consulting services .....                                 | 34                      | 24 523             | 7 048                    | 1 628                           | 173   | 50.2                                     | 3.7                    |
| 54169      | Other scientific & technical consulting services .....                  | 109                     | 55 126             | 24 275                   | 4 509                           | 474   | 30.7                                     | 7.9                    |
| 541690     | Other scientific & technical consulting services .....                  | 109                     | 55 126             | 24 275                   | 4 509                           | 474   | 30.7                                     | 7.9                    |
| 5417       | Scientific research & development services .....                        | 60                      | 80 613             | 32 578                   | 8 016                           | 670   | 22.2                                     | 21.5                   |
| 54171      | R&D in the physical, engineering, & life sciences .....                 | 56                      | 79 875             | 32 255                   | 7 952                           | 664   | 21.8                                     | 21.7                   |
| 541710     | R&D in the physical, engineering, & life sciences .....                 | 56                      | 79 875             | 32 255                   | 7 952                           | 664   | 21.8                                     | 21.7                   |
| 5417102    | Research & development in the life sciences .....                       | 36                      | 64 282             | 26 611                   | 6 695                           | 506   | 14.5                                     | 24.6                   |

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 <sup>1</sup> | Estimated <sup>2</sup> |
|            | <b>NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.</b> |                         |                    |                          |                                 |   |  |                        |
|            | <b>Bergen—Passaic, NJ PMSA—Con.</b>                                    |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services—Con.</b>         |                         |                    |                          |                                 |   |  |                        |
| 541        | Professional, scientific, & technical services—Con.                    |                         |                    |                          |                                 |   |  |                        |
| 5418       | Advertising & related services .....                                   | 397                     | 586 220            | 174 483                  | 38 103                          | 4 449   | 23.4                                     | 11.3                   |
| 54181      | Advertising agencies .....   | 130                     | 144 211            | 56 692                   | 10 642                          | 971   | 13.5                                     | 30.0                   |
| 541810     | Advertising agencies .....   | 130                     | 144 211            | 56 692                   | 10 642                          | 971   | 13.5                                     | 30.0                   |
| 54182      | Public relations agencies .....  | 59                      | 56 051             | 18 602                   | 4 153                           | 422   | 41.8                                     | 8.8                    |
| 541820     | Public relations agencies .....  | 59                      | 56 051             | 18 602                   | 4 153                           | 422   | 41.8                                     | 8.8                    |
| 54184      | Media representatives .....  | 36                      | 35 385             | 12 227                   | 2 578                           | 228   | 15.5                                     | 17.1                   |
| 541840     | Media representatives .....  | 36                      | 35 385             | 12 227                   | 2 578                           | 228   | 15.5                                     | 17.1                   |
| 5418402    | Publishers' advertising representatives .....                          | 26                      | 28 123             | 9 143                    | 1 983                           | 167   | 19.3                                     | 20.9                   |
| 54185      | Display advertising .....  | 23                      | 55 185             | 12 970                   | 2 667                           | 190   | 14.5                                     | 2.6                    |
| 541850     | Display advertising .....  | 23                      | 55 185             | 12 970                   | 2 667                           | 190   | 14.5                                     | 2.6                    |
| 5418501    | Display advertising (except outdoor) .....                             | 11                      | 38 686             | 7 474                    | 1 479                           | 107   | 16.3                                     | 3.2                    |
| 5418502    | Outdoor advertising services .....                                     | 12                      | 16 499             | 5 496                    | 1 188                           | 83  | 10.3                                     | 1.1                    |
| 54186      | Direct mail advertising .....  | 51                      | 197 044            | 48 915                   | 11 938                          | 1 782   | 18.7                                     | 2.9                    |
| 541860     | Direct mail advertising .....  | 51                      | 197 044            | 48 915                   | 11 938                          | 1 782   | 18.7                                     | 2.9                    |
| 54187      | Advertising material distribution services .....                       | 10                      | 15 489             | 6 015                    | 1 795                           | 226   | 58.4                                     | 18.1                   |
| 541870     | Advertising material distribution services .....                       | 10                      | 15 489             | 6 015                    | 1 795                           | 226   | 58.4                                     | 18.1                   |
| 54189      | Other services related to advertising .....                            | 84                      | 81 784             | 18 526                   | 4 221                           | 622   | 42.7                                     | 2.8                    |
| 541890     | Other services related to advertising .....                            | 84                      | 81 784             | 18 526                   | 4 221                           | 622   | 42.7                                     | 2.8                    |
| 5418902    | Advertising specialties goods distributor .....                        | 43                      | 47 941             | 7 748                    | 1 617                           | 240   | 54.9                                     | 2.9                    |
| 5418903    | Sign painting & lettering shop .....                                   | 24                      | 4 538              | 1 480                    | 224                             | 51  | 71.2                                     | 11.2                   |
| 5418909    | All other advertising .....  | 17                      | 29 305             | 9 298                    | 2 380                           | 331   | 18.5                                     | 1.4                    |
| 5419       | Other professional, scientific, & technical services .....             | 202                     | 357 065            | 88 265                   | 18 728                          | 2 119   | 11.7                                     | 2.5                    |
| 54191      | Marketing research & public opinion polling .....                      | 79                      | 317 976            | 76 472                   | 16 172                          | 1 704   | 9.6                                      | 2.2                    |
| 541910     | Marketing research & public opinion polling .....                      | 79                      | 317 976            | 76 472                   | 16 172                          | 1 704   | 9.6                                      | 2.2                    |
| 54192      | Photographic services .....  | 92                      | 28 519             | 8 242                    | 1 940                           | 327   | 31.6                                     | 3.4                    |
| 541921     | Photographic studios, portrait .....                                   | 56                      | 13 360             | 3 225                    | 794                             | 193   | 47.0                                     | 5.1                    |
| 541922     | Commercial photography .....   | 36                      | 15 159             | 5 017                    | 1 146                           | 134   | 18.1                                     | 1.9                    |
| 54199      | All other professional, scientific, & technical services .....         | 25                      | D                  | D                        | D                               | b   | D  | D                      |
| 541990     | All other professional, scientific, & technical services .....         | 25                      | D                  | D                        | D                               | b   | D  | D                      |
|            | <b>Bridgeport, CT PMSA</b>   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>        | <b>1 142</b>            | <b>855 538</b>     | <b>329 241</b>           | <b>68 887</b>                   | <b>7 407</b>  | <b>27.2</b>                              | <b>5.9</b>             |
| 541        | Professional, scientific, & technical services .....                   | 1 142                   | 855 538            | 329 241                  | 68 887                          | 7 407   | 27.2                                     | 5.9                    |
| 5411       | Legal services .....   | 362                     | 208 958            | 87 216                   | 16 516                          | 1 842   | 29.3                                     | 3.0                    |
| 54111      | Offices of lawyers .....   | 353                     | 206 680            | 86 229                   | 16 349                          | 1 813   | 29.3                                     | 3.1                    |
| 541110     | Offices of lawyers .....   | 353                     | 206 680            | 86 229                   | 16 349                          | 1 813   | 29.3                                     | 3.1                    |
| 5411101    | Offices of lawyers (except legal aid societies) .....                  | 353                     | 206 680            | 86 229                   | 16 349                          | 1 813   | 29.3                                     | 3.1                    |
| 5412       | Accounting, tax return prep, bookkeeping, & payroll services .....     | 143                     | 96 890             | 42 209                   | 9 585                           | 1 139   | 25.4                                     | 2.4                    |
| 54121      | Accounting, tax return prep, bookkeeping, & payroll services .....     | 143                     | 96 890             | 42 209                   | 9 585                           | 1 139   | 25.4                                     | 2.4                    |
| 541211     | Offices of certified public accountants .....                          | 91                      | 45 113             | 20 931                   | 4 362                           | 445   | 44.1                                     | 4.2                    |
| 541213     | Tax return preparation services .....                                  | 16                      | D                  | D                        | D                               | e   | D  | D                      |
| 541214     | Payroll services .....   | 4                       | D                  | D                        | D                               | e   | D  | D                      |
| 541219     | Other accounting services .....  | 32                      | D                  | D                        | D                               | b   | D  | D                      |
| 5413       | Architectural, engineering, & related services .....                   | 152                     | 113 299            | 49 042                   | 11 612                          | 1 126   | 42.3                                     | 1.6                    |
| 54131      | Architectural services .....   | 28                      | 26 396             | 9 945                    | 1 718                           | 190   | 33.7                                     | .3                     |
| 541310     | Architectural services .....   | 28                      | 26 396             | 9 945                    | 1 718                           | 190   | 33.7                                     | .3                     |
| 54133      | Engineering services .....   | 90                      | 63 748             | 28 549                   | 7 597                           | 636   | 53.6                                     | 1.9                    |
| 541330     | Engineering services .....   | 90                      | 63 748             | 28 549                   | 7 597                           | 636   | 53.6                                     | 1.9                    |
| 54135      | Building inspection services .....                                     | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 541350     | Building inspection services .....                                     | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 54137      | Surveying & mapping (except geophysical) services .....                | 11                      | 10 514             | 3 860                    | 952                             | 96  | 11.3                                     | 1.3                    |
| 541370     | Surveying & mapping (except geophysical) services .....                | 11                      | 10 514             | 3 860                    | 952                             | 96  | 11.3                                     | 1.3                    |
| 54138      | Testing laboratories .....   | 16                      | 10 757             | 5 720                    | 1 084                           | 179   | 33.6                                     | —                      |
| 541380     | Testing laboratories .....   | 16                      | 10 757             | 5 720                    | 1 084                           | 179   | 33.6                                     | —                      |
| 5414       | Specialized design services .....                                      | 62                      | 34 538             | 11 651                   | 2 344                           | 231   | 35.9                                     | 1.6                    |
| 54141      | Interior design services .....   | 16                      | D                  | D                        | D                               | b   | D  | D                      |
| 541410     | Interior design services .....   | 16                      | D                  | D                        | D                               | b   | D  | D                      |
| 54143      | Graphic design services .....  | 44                      | 27 216             | 9 754                    | 2 053                           | 167   | 24.2                                     | .5                     |
| 541430     | Graphic design services .....  | 44                      | 27 216             | 9 754                    | 2 053                           | 167   | 24.2                                     | .5                     |
| 5414301    | Graphic design services (except commercial art & medical artists) ..   | 36                      | 23 345             | 8 244                    | 1 605                           | 151   | 26.4                                     | —                      |
| 5414302    | Commercial art .....   | 8                       | 3 871              | 1 510                    | 448                             | 16  | 10.8                                     | 3.6                    |
| 5415       | Computer systems design & related services .....                       | 159                     | 155 704            | 66 144                   | 13 742                          | 1 287   | 19.1                                     | 9.3                    |
| 54151      | Computer systems design & related services .....                       | 159                     | 155 704            | 66 144                   | 13 742                          | 1 287   | 19.1                                     | 9.3                    |
| 541511     | Custom computer programming services .....                             | 72                      | 71 315             | 31 274                   | 6 735                           | 760   | 14.8                                     | 4.1                    |
| 541512     | Computer systems design services .....                                 | 70                      | 72 909             | 28 718                   | 5 643                           | 455   | 24.3                                     | 12.3                   |
| 5415121    | Computer systems integrators .....                                     | 29                      | 46 543             | 17 117                   | 3 413                           | 291   | 12.0                                     | 2.8                    |
| 5415122    | Computer systems consultants (except systems integrators) .....        | 41                      | 26 366             | 11 601                   | 2 230                           | 164   | 45.9                                     | 29.1                   |
| 541519     | Other computer related services .....                                  | 14                      | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>Bridgeport, CT PMSA—Con.</b>  |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services—Con.</b>          |                         |                    |                          |                                 |   |  |                        |
| 541  | Professional, scientific, & technical services—Con.                     |                         |                    |                          |                                 |   |  |                        |
| 5416   | Management, scientific, & technical consulting services .....           | 153                     | 99 800             | 40 321                   | 8 727                           | 855   | 29.5                                     | 16.2                   |
| 54161  | Management consulting services .....                                    | 126                     | 79 485             | 30 826                   | 6 530                           | 608   | 26.9                                     | 13.4                   |
| 541611   | Administrative management & general management consulting service ..... | 42                      | 32 052             | 13 989                   | 2 764                           | 333   | 18.4                                     | 17.7                   |
| 541612   | Human resources & executive search consulting services .....            | 34                      | 16 840             | 5 900                    | 1 128                           | 121   | 33.2                                     | 13.7                   |
| 5416122  | Executive placement services .....                                      | 23                      | 12 859             | 4 247                    | 772                             | 98  | 35.1                                     | 18.0                   |
| 5416123  | Human resources & personnel management consulting .....                 | 11                      | 3 981              | 1 653                    | 356                             | 23  | 27.2                                     | —                      |
| 541613   | Marketing consulting services .....                                     | 41                      | 26 263             | 9 785                    | 2 325                           | 126   | 27.4                                     | 9.7                    |
| 54162  | Environmental consulting services .....                                 | 10                      | 11 143             | 5 999                    | 1 393                           | 101   | 16.8                                     | 40.9                   |
| 541620   | Environmental consulting services .....                                 | 10                      | 11 143             | 5 999                    | 1 393                           | 101   | 16.8                                     | 40.9                   |
| 54169  | Other scientific & technical consulting services .....                  | 17                      | 9 172              | 3 496                    | 804                             | 146   | 67.7                                     | 10.5                   |
| 541690   | Other scientific & technical consulting services .....                  | 17                      | 9 172              | 3 496                    | 804                             | 146   | 67.7                                     | 10.5                   |
| 5417   | Scientific research & development services .....                        | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| 5418   | Advertising & related services .....                                    | 58                      | 73 136             | 15 249                   | 2 376                           | 339   | 25.1                                     | 8.9                    |
| 54182  | Public relations agencies .....   | 6                       | 5 117              | 896                      | 170                             | 20  | 100.0                                    | —                      |
| 541820   | Public relations agencies .....   | 6                       | 5 117              | 896                      | 170                             | 20  | 100.0                                    | —                      |
| 54186  | Direct mail advertising .....   | 17                      | 50 096             | 9 021                    | 1 201                           | 181   | 20.2                                     | 3.1                    |
| 541860   | Direct mail advertising .....   | 17                      | 50 096             | 9 021                    | 1 201                           | 181   | 20.2                                     | 3.1                    |
| 54189  | Other services related to advertising .....                             | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| 541890   | Other services related to advertising .....                             | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| 5419   | Other professional, scientific, & technical services .....              | 39                      | D                  | D                        | D                               | f   | D  | D                      |
| 54191  | Marketing research & public opinion polling .....                       | 18                      | 60 248             | 12 947                   | 3 025                           | 449   | 7.4                                      | —                      |
| 541910   | Marketing research & public opinion polling .....                       | 18                      | 60 248             | 12 947                   | 3 025                           | 449   | 7.4                                      | —                      |
| 54192  | Photographic services .....   | 21                      | D                  | D                        | D                               | b   | D  | D                      |
| 541921   | Photographic studios, portrait .....                                    | 15                      | D                  | D                        | D                               | b   | D  | D                      |
| <b>Danbury, CT PMSA</b>  |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>         | <b>711</b>              | <b>436 054</b>     | <b>175 064</b>           | <b>37 064</b>                   | <b>3 554</b>  | <b>31.1</b>                              | <b>14.4</b>            |
| 541  | Professional, scientific, & technical services .....                    | 711                     | 436 054            | 175 064                  | 37 064                          | 3 554   | 31.1                                     | 14.4                   |
| 5411   | Legal services .....  | 142                     | 56 660             | 21 232                   | 4 497                           | 532   | 36.7                                     | 11.0                   |
| 54111  | Offices of lawyers .....  | 141                     | D                  | D                        | D                               | f   | D  | D                      |
| 541110   | Offices of lawyers .....  | 141                     | D                  | D                        | D                               | f   | D  | D                      |
| 5411101  | Offices of lawyers (except legal aid societies) .....                   | 141                     | D                  | D                        | D                               | f   | D  | D                      |
| 5412   | Accounting, tax return prep, bookkeeping, & payroll services .....      | 99                      | 36 409             | 17 108                   | 3 300                           | 552   | 34.7                                     | 18.7                   |
| 54121  | Accounting, tax return prep, bookkeeping, & payroll services .....      | 99                      | 36 409             | 17 108                   | 3 300                           | 552   | 34.7                                     | 18.7                   |
| 541211   | Offices of certified public accountants .....                           | 56                      | 18 038             | 6 712                    | 1 546                           | 199   | 45.8                                     | 3.4                    |
| 541213   | Tax return preparation services .....                                   | 15                      | D                  | D                        | D                               | c   | D  | D                      |
| 541219   | Other accounting services .....   | 22                      | D                  | D                        | D                               | b   | D  | D                      |
| 5413   | Architectural, engineering, & related services .....                    | 88                      | 92 642             | 39 115                   | 10 858                          | 831   | 17.4                                     | 6.6                    |
| 54131  | Architectural services .....  | 13                      | D                  | D                        | D                               | b   | D  | D                      |
| 541310   | Architectural services .....  | 13                      | D                  | D                        | D                               | b   | D  | D                      |
| 54133  | Engineering services .....  | 48                      | 61 242             | 27 092                   | 8 050                           | 434   | 19.3                                     | 9.5                    |
| 541330   | Engineering services .....  | 48                      | 61 242             | 27 092                   | 8 050                           | 434   | 19.3                                     | 9.5                    |
| 54135  | Building inspection services .....                                      | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 541350   | Building inspection services .....                                      | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 54137  | Surveying & mapping (except geophysical) services .....                 | 9                       | 1 826              | 898                      | 213                             | 34  | 79.3                                     | 10.0                   |
| 541370   | Surveying & mapping (except geophysical) services .....                 | 9                       | 1 826              | 898                      | 213                             | 34  | 79.3                                     | 10.0                   |
| 54138  | Testing laboratories .....  | 5                       | D                  | D                        | D                               | e   | D  | D                      |
| 541380   | Testing laboratories .....  | 5                       | D                  | D                        | D                               | e   | D  | D                      |
| 5414   | Specialized design services .....                                       | 47                      | 17 812             | 4 384                    | 906                             | 108   | 28.4                                     | 3.1                    |
| 54143  | Graphic design services .....   | 38                      | 15 542             | 3 777                    | 755                             | 86  | 24.3                                     | 3.5                    |
| 541430   | Graphic design services .....   | 38                      | 15 542             | 3 777                    | 755                             | 86  | 24.3                                     | 3.5                    |
| 5414301  | Graphic design services (except commercial art & medical artists) ..    | 29                      | D                  | D                        | D                               | b   | D  | D                      |
| 5414302  | Commercial art .....  | 9                       | D                  | D                        | D                               | a   | D  | D                      |
| 5415   | Computer systems design & related services .....                        | 125                     | 85 718             | 45 044                   | 8 270                           | 704   | 32.8                                     | 25.7                   |
| 54151  | Computer systems design & related services .....                        | 125                     | 85 718             | 45 044                   | 8 270                           | 704   | 32.8                                     | 25.7                   |
| 541511   | Custom computer programming services .....                              | 59                      | 59 974             | 34 784                   | 6 273                           | 495   | 19.9                                     | 31.1                   |
| 541512   | Computer systems design services .....                                  | 48                      | D                  | D                        | D                               | c   | D  | D                      |
| 5415122  | Computer systems consultants (except systems integrators) .....         | 35                      | D                  | D                        | D                               | b   | D  | D                      |
| 541519   | Other computer related services .....                                   | 16                      | D                  | D                        | D                               | b   | D  | D                      |
| 5416   | Management, scientific, & technical consulting services .....           | 135                     | 69 570             | 25 830                   | 4 757                           | 391   | 46.1                                     | 5.5                    |
| 54161  | Management consulting services .....                                    | 108                     | 61 861             | 23 064                   | 4 214                           | 345   | 43.3                                     | 6.1                    |
| 541611   | Administrative management & general management consulting service ..... | 43                      | 28 773             | 11 107                   | 1 998                           | 139   | 35.7                                     | 6.6                    |
| 541612   | Human resources & executive search consulting services .....            | 28                      | D                  | D                        | D                               | c   | D  | D                      |
| 5416122  | Executive placement services .....                                      | 14                      | D                  | D                        | D                               | a   | D  | D                      |
| 5416123  | Human resources & personnel management consulting .....                 | 14                      | D                  | D                        | D                               | a   | D  | D                      |
| 541613   | Marketing consulting services .....                                     | 32                      | D                  | D                        | D                               | D   | D  | D                      |
| 54169  | Other scientific & technical consulting services .....                  | 23                      | D                  | D                        | D                               | b   | D  | D                      |
| 541690   | Other scientific & technical consulting services .....                  | 23                      | D                  | D                        | D                               | b   | D  | D                      |
| 5417   | Scientific research & development services .....                        | 7                       | D                  | D                        | D                               | c   | D  | D                      |
| 54171  | R&D in the physical, engineering, & life sciences .....                 | 7                       | D                  | D                        | D                               | c   | D  | D                      |
| 541710   | R&D in the physical, engineering, & life sciences .....                 | 7                       | D                  | D                        | D                               | c   | D  | D                      |
| 5417101  | R&D in the physical & engineering sciences .....                        | 4                       | D                  | D                        | D                               | c   | 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 <sup>1</sup> | Estimated <sup>2</sup> |
|            | <b>NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.</b>  |                         |                    |                          |                                 |   |  |                        |
|            | <b>Danbury, CT PMSA—Con.</b>  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services—Con.</b>          |                         |                    |                          |                                 |   |  |                        |
| 541        | Professional, scientific, & technical services—Con.                     |                         |                    |                          |                                 |   |  |                        |
| 5418       | Advertising & related services .....                                    | 41                      | 31 486             | 8 055                    | 1 486                           | 168   | 26.2                                     | 50.6                   |
| 54181      | Advertising agencies .....  | 16                      | 12 428             | 4 498                    | 827                             | 93  | 27.4                                     | 27.5                   |
| 541810     | Advertising agencies .....  | 16                      | 12 428             | 4 498                    | 827                             | 93  | 27.4                                     | 27.5                   |
| 54189      | Other services related to advertising .....                             | 8                       | 1 921              | 460                      | 95                              | 17  | 50.3                                     | —                      |
| 541890     | Other services related to advertising .....                             | 8                       | 1 921              | 460                      | 95                              | 17  | 50.3                                     | —                      |
| 5419       | Other professional, scientific, & technical services .....              | 27                      | D                  | D                        | D                               | c   | D  | D                      |
| 54191      | Marketing research & public opinion polling .....                       | 9                       | 14 743             | 4 168                    | 623                             | 62  | 56.5                                     | 2.6                    |
| 541910     | Marketing research & public opinion polling .....                       | 9                       | 14 743             | 4 168                    | 623                             | 62  | 56.5                                     | 2.6                    |
| 54192      | Photographic services .....   | 17                      | D                  | D                        | D                               | b   | D  | D                      |
| 541921     | Photographic studios, portrait .....                                    | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 541922     | Commercial photography .....  | 7                       | D                  | D                        | D                               | b   | D  | D                      |
|            | <b>Dutchess County, NY PMSA</b>   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>         | <b>591</b>              | <b>284 339</b>     | <b>113 589</b>           | <b>24 461</b>                   | <b>3 149</b>  | <b>35.5</b>                              | <b>11.9</b>            |
| 541        | Professional, scientific, & technical services .....                    | 591                     | 284 339            | 113 589                  | 24 461                          | 3 149   | 35.5                                     | 11.9                   |
| 5411       | Legal services .....  | 189                     | 84 977             | 24 854                   | 4 992                           | 757   | 36.5                                     | 12.5                   |
| 54111      | Offices of lawyers .....  | 179                     | D                  | D                        | D                               | f   | D  | D                      |
| 541110     | Offices of lawyers .....  | 179                     | D                  | D                        | D                               | f   | D  | D                      |
| 5411101    | Offices of lawyers (except legal aid societies) .....                   | 179                     | D                  | D                        | D                               | f   | D  | D                      |
| 54119      | Other legal services .....  | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 541191     | Title abstract & settlement offices .....                               | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 5412       | Accounting, tax return prep, bookkeeping, & payroll services .....      | 67                      | 22 590             | 8 514                    | 2 074                           | 559   | 41.1                                     | 6.4                    |
| 54121      | Accounting, tax return prep, bookkeeping, & payroll services .....      | 67                      | 22 590             | 8 514                    | 2 074                           | 559   | 41.1                                     | 6.4                    |
| 541211     | Offices of certified public accountants .....                           | 37                      | D                  | D                        | D                               | c   | D  | D                      |
| 541213     | Tax return preparation services .....                                   | 11                      | D                  | D                        | D                               | e   | D  | D                      |
| 541219     | Other accounting services .....   | 17                      | D                  | D                        | D                               | b   | D  | D                      |
| 5413       | Architectural, engineering, & related services .....                    | 86                      | 31 254             | 13 679                   | 3 165                           | 446   | 63.6                                     | 4.7                    |
| 54133      | Engineering services .....  | 39                      | D                  | D                        | D                               | e   | D  | D                      |
| 541330     | Engineering services .....  | 39                      | D                  | D                        | D                               | e   | D  | D                      |
| 54137      | Surveying & mapping (except geophysical) services .....                 | 19                      | 3 092              | 1 156                    | 222                             | 84  | 70.5                                     | 14.1                   |
| 541370     | Surveying & mapping (except geophysical) services .....                 | 19                      | 3 092              | 1 156                    | 222                             | 84  | 70.5                                     | 14.1                   |
| 5414       | Specialized design services .....                                       | 28                      | D                  | D                        | D                               | b   | D  | D                      |
| 54143      | Graphic design services .....   | 20                      | D                  | D                        | D                               | b   | D  | D                      |
| 541430     | Graphic design services .....   | 20                      | D                  | D                        | D                               | b   | D  | D                      |
| 5415       | Computer systems design & related services .....                        | 94                      | 93 415             | 49 069                   | 10 641                          | 907   | 14.2                                     | 19.3                   |
| 54151      | Computer systems design & related services .....                        | 94                      | 93 415             | 49 069                   | 10 641                          | 907   | 14.2                                     | 19.3                   |
| 541511     | Custom computer programming services .....                              | 28                      | D                  | D                        | D                               | f   | D  | D                      |
| 541512     | Computer systems design services .....                                  | 45                      | D                  | D                        | D                               | e   | D  | D                      |
| 5415122    | Computer systems consultants (except systems integrators) .....         | 34                      | D                  | D                        | D                               | e   | D  | D                      |
| 541519     | Other computer related services .....                                   | 21                      | D                  | D                        | D                               | b   | D  | D                      |
| 5416       | Management, scientific, & technical consulting services .....           | 77                      | 22 954             | 9 509                    | 1 845                           | 206   | 56.0                                     | 3.7                    |
| 54161      | Management consulting services .....                                    | 51                      | D                  | D                        | D                               | c   | D  | D                      |
| 541611     | Administrative management & general management consulting service ..... | 25                      | D                  | D                        | D                               | b   | D  | D                      |
| 541612     | Human resources & executive search consulting services .....            | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| 54169      | Other scientific & technical consulting services .....                  | 16                      | D                  | D                        | D                               | b   | D  | D                      |
| 541690     | Other scientific & technical consulting services .....                  | 16                      | D                  | D                        | D                               | b   | D  | D                      |
| 5418       | Advertising & related services .....                                    | 24                      | D                  | D                        | D                               | b   | D  | D                      |
| 5419       | Other professional, scientific, & technical services .....              | 19                      | D                  | D                        | D                               | c   | D  | D                      |
| 54192      | Photographic services .....   | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 541921     | Photographic studios, portrait .....                                    | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 54193      | Translation & interpretation services .....                             | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 541930     | Translation & interpretation services .....                             | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 54199      | All other professional, scientific, & technical services .....          | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 541990     | All other professional, scientific, & technical services .....          | 5                       | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>Jersey City, NJ PMSA</b>  |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>         | <b>977</b>              | <b>931 650</b>     | <b>342 819</b>           | <b>73 740</b>                   | <b>7 208</b>  | <b>20.2</b>                              | <b>28.1</b>            |
| 541  | Professional, scientific, & technical services .....                    | 977                     | 931 650            | 342 819                  | 73 740                          | 7 208   | 20.2                                     | 28.1                   |
| 5411   | Legal services .....  | 295                     | 144 731            | 49 889                   | 11 501                          | 1 386   | 28.7                                     | 6.9                    |
| 54111  | Offices of lawyers .....  | 290                     | 143 246            | 49 501                   | 11 435                          | 1 367   | 28.6                                     | 6.9                    |
| 541110   | Offices of lawyers (except legal aid societies) .....                   | 290                     | 143 246            | 49 501                   | 11 435                          | 1 367   | 28.6                                     | 6.9                    |
| 5412   | Accounting, tax return prep, bookkeeping, & payroll services .....      | 112                     | 223 981            | 72 711                   | 18 222                          | 1 564   | 6.7                                      | 88.8                   |
| 54121  | Accounting, tax return prep, bookkeeping, & payroll services .....      | 112                     | 223 981            | 72 711                   | 18 222                          | 1 564   | 6.7                                      | 88.8                   |
| 541211   | Offices of certified public accountants .....                           | 54                      | D                  | D                        | D                               | c   | D  | D                      |
| 541213   | Tax return preparation services .....                                   | 15                      | D                  | D                        | D                               | c   | D  | D                      |
| 541214   | Payroll services .....  | 4                       | D                  | D                        | D                               | f   | D  | D                      |
| 541219   | Other accounting services .....   | 39                      | D                  | D                        | D                               | c   | D  | D                      |
| 5413   | Architectural, engineering, & related services .....                    | 80                      | 56 202             | 16 934                   | 3 602                           | 427   | 45.9                                     | 3.9                    |
| 54131  | Architectural services .....  | 21                      | 22 521             | 5 964                    | 1 083                           | 138   | 13.6                                     | 2.3                    |
| 541310   | Architectural services .....  | 21                      | 22 521             | 5 964                    | 1 083                           | 138   | 13.6                                     | 2.3                    |
| 54133  | Engineering services .....  | 42                      | 27 336             | 8 103                    | 1 931                           | 192   | 77.6                                     | 5.7                    |
| 541330   | Engineering services .....  | 42                      | 27 336             | 8 103                    | 1 931                           | 192   | 77.6                                     | 5.7                    |
| 54135  | Building inspection services .....                                      | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 541350   | Building inspection services .....                                      | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 54137  | Surveying & mapping (except geophysical) services .....                 | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 541370   | Surveying & mapping (except geophysical) services .....                 | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 5414   | Specialized design services .....                                       | 51                      | D                  | D                        | D                               | c   | D  | D                      |
| 54143  | Graphic design services .....   | 28                      | 9 446              | 2 669                    | 631                             | 72  | 32.3                                     | 19.8                   |
| 541430   | Graphic design services .....   | 28                      | 9 446              | 2 669                    | 631                             | 72  | 32.3                                     | 19.8                   |
| 5414301  | Graphic design services (except commercial art & medical artists) ..    | 25                      | D                  | D                        | D                               | b   | D  | D                      |
| 5415   | Computer systems design & related services .....                        | 241                     | 228 314            | 99 827                   | 21 147                          | 1 524   | 24.1                                     | 15.0                   |
| 54151  | Computer systems design & related services .....                        | 241                     | 228 314            | 99 827                   | 21 147                          | 1 524   | 24.1                                     | 15.0                   |
| 541511   | Custom computer programming services .....                              | 113                     | 110 999            | 48 616                   | 10 916                          | 794   | 15.8                                     | 3.6                    |
| 541512   | Computer systems design services .....                                  | 88                      | 53 574             | 24 713                   | 4 689                           | 344   | 65.7                                     | 8.2                    |
| 5415122  | Computer systems consultants (except systems integrators) .....         | 76                      | 46 539             | 22 527                   | 4 278                           | 308   | 72.1                                     | 7.0                    |
| 541519   | Other computer related services .....                                   | 32                      | D                  | D                        | D                               | c   | D  | D                      |
| 5416   | Management, scientific, & technical consulting services .....           | 103                     | 170 807            | 63 528                   | 11 100                          | 1 153   | 9.5                                      | 4.5                    |
| 54161  | Management consulting services .....                                    | 79                      | 155 124            | 58 174                   | 10 197                          | 1 026   | 8.1                                      | 1.1                    |
| 541611   | Administrative management & general management consulting service ..... | 38                      | 51 190             | 19 706                   | 1 429                           | 139   | 8.1                                      | 2.0                    |
| 541612   | Human resources & executive search consulting services .....            | 20                      | 80 592             | 33 021                   | 7 469                           | 784   | 6.1                                      | .6                     |
| 5416121  | Actuarial consulting .....  | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416122  | Executive placement services .....                                      | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416123  | Human resources & personnel management consulting .....                 | 8                       | D                  | D                        | D                               | f   | D  | D                      |
| 541618   | Other management consulting services .....                              | 7                       | 18 168             | 3 962                    | 956                             | 79  | .2                                       | —                      |
| 54169  | Other scientific & technical consulting services .....                  | 18                      | 12 616             | 4 379                    | 699                             | 88  | 10.1                                     | 44.8                   |
| 541690   | Other scientific & technical consulting services .....                  | 18                      | 12 616             | 4 379                    | 699                             | 88  | 10.1                                     | 44.8                   |
| 5417   | Scientific research & development services .....                        | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418   | Advertising & related services .....                                    | 59                      | 71 821             | 27 125                   | 5 351                           | 759   | 33.0                                     | 2.2                    |
| 54181  | Advertising agencies .....  | 15                      | 12 707             | 4 045                    | 820                             | 113   | 31.8                                     | 1.2                    |
| 541810   | Advertising agencies .....  | 15                      | 12 707             | 4 045                    | 820                             | 113   | 31.8                                     | 1.2                    |
| 54182  | Public relations agencies .....   | 8                       | 5 525              | 2 731                    | 342                             | 36  | 51.0                                     | 2.1                    |
| 541820   | Public relations agencies .....   | 8                       | 5 525              | 2 731                    | 342                             | 36  | 51.0                                     | 2.1                    |
| 54186  | Direct mail advertising .....   | 11                      | 42 418             | 16 869                   | 3 319                           | 541   | 20.5                                     | —                      |
| 541860   | Direct mail advertising .....   | 11                      | 42 418             | 16 869                   | 3 319                           | 541   | 20.5                                     | —                      |
| 54189  | Other services related to advertising .....                             | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| 541890   | Other services related to advertising .....                             | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| 5419   | Other professional, scientific, & technical services .....              | 28                      | D                  | D                        | D                               | c   | D  | D                      |
| 54191  | Marketing research & public opinion polling .....                       | 5                       | D                  | D                        | D                               | c   | D  | D                      |
| 541910   | Marketing research & public opinion polling .....                       | 5                       | D                  | D                        | D                               | c   | D  | D                      |
| 54192  | Photographic services .....   | 19                      | D                  | D                        | D                               | b   | D  | D                      |
| 541921   | Photographic studios, portrait .....                                    | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 541922   | Commercial photography .....  | 8                       | 2 226              | 857                      | 202                             | 34  | 67.5                                     | 4.4                    |

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 <sup>1</sup> | Estimated <sup>2</sup> |
|            | <b>NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.</b>  |                         |                    |                          |                                 |   |  |                        |
|            | <b>Middlesex—Somerset—Hunterdon, NJ PMSA</b>                            |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>         | <b>4 676</b>            | <b>6 881 835</b>   | <b>2 872 034</b>         | <b>667 778</b>                  | <b>60 045</b>   | <b>16.7</b>                              | <b>7.0</b>             |
| 541        | Professional, scientific, & technical services .....                    | 4 676                   | 6 881 835          | 2 872 034                | 667 778                         | 60 045  | 16.7                                     | 7.0                    |
| 5411       | Legal services .....  | 786                     | 536 888            | 244 209                  | 47 782                          | 4 585   | 27.7                                     | 3.5                    |
| 54111      | Offices of lawyers .....  | 756                     | 522 077            | 237 507                  | 46 418                          | 4 443   | 28.3                                     | 3.5                    |
| 541110     | Offices of lawyers .....  | 756                     | 522 077            | 237 507                  | 46 418                          | 4 443   | 28.3                                     | 3.5                    |
| 5411101    | Offices of lawyers (except legal aid societies) .....                   | 756                     | 522 077            | 237 507                  | 46 418                          | 4 443   | 28.3                                     | 3.5                    |
| 54119      | Other legal services .....  | 30                      | 14 811             | 6 702                    | 1 364                           | 142   | 8.9                                      | 3.9                    |
| 541191     | Title abstract & settlement offices .....                               | 28                      | D                  | D                        | D                               | c   | D  | D                      |
| 5412       | Accounting, tax return prep, bookkeeping, & payroll services .....      | 401                     | 499 370            | 262 112                  | 58 335                          | 13 435  | 45.6                                     | 14.8                   |
| 54121      | Accounting, tax return prep, bookkeeping, & payroll services .....      | 401                     | 499 370            | 262 112                  | 58 335                          | 13 435  | 45.6                                     | 14.8                   |
| 541211     | Offices of certified public accountants .....                           | 254                     | 204 024            | 85 496                   | 17 565                          | 1 798   | 21.5                                     | 16.6                   |
| 541213     | Tax return preparation services .....                                   | 34                      | 6 059              | 2 245                    | 644                             | 311   | 42.5                                     | 16.2                   |
| 541214     | Payroll services .....  | 17                      | 266 970            | 166 170                  | 38 117                          | 11 038  | 63.5                                     | 13.5                   |
| 541219     | Other accounting services .....   | 96                      | 22 317             | 8 201                    | 2 009                           | 288   | 52.2                                     | 13.0                   |
| 5413       | Architectural, engineering, & related services .....                    | 525                     | 1 054 671          | 339 778                  | 76 511                          | 6 394   | 11.8                                     | 1.9                    |
| 54131      | Architectural services .....  | 63                      | 40 914             | 15 682                   | 3 651                           | 391   | 27.6                                     | 1.7                    |
| 541310     | Architectural services .....  | 63                      | 40 914             | 15 682                   | 3 651                           | 391   | 27.6                                     | 1.7                    |
| 54133      | Engineering services .....  | 342                     | 912 051            | 278 401                  | 62 578                          | 4 872   | 10.8                                     | 2.0                    |
| 541330     | Engineering services .....  | 342                     | 912 051            | 278 401                  | 62 578                          | 4 872   | 10.8                                     | 2.0                    |
| 54135      | Building inspection services .....                                      | 25                      | 6 845              | 3 648                    | 714                             | 96  | 12.2                                     | —                      |
| 541350     | Building inspection services .....                                      | 25                      | 6 845              | 3 648                    | 714                             | 96  | 12.2                                     | —                      |
| 54137      | Surveying & mapping (except geophysical) services .....                 | 46                      | 23 934             | 11 924                   | 2 532                           | 328   | 11.7                                     | 1.5                    |
| 541370     | Surveying & mapping (except geophysical) services .....                 | 46                      | 23 934             | 11 924                   | 2 532                           | 328   | 11.7                                     | 1.5                    |
| 54138      | Testing laboratories .....  | 38                      | 69 482             | 29 454                   | 6 876                           | 689   | 13.8                                     | 1.8                    |
| 541380     | Testing laboratories .....  | 38                      | 69 482             | 29 454                   | 6 876                           | 689   | 13.8                                     | 1.8                    |
| 5414       | Specialized design services .....                                       | 137                     | 52 527             | 16 513                   | 2 914                           | 433   | 40.4                                     | 4.2                    |
| 54141      | Interior design services .....  | 29                      | 10 139             | 1 748                    | 339                             | 75  | 60.1                                     | 7.3                    |
| 541410     | Interior design services .....  | 29                      | 10 139             | 1 748                    | 339                             | 75  | 60.1                                     | 7.3                    |
| 54143      | Graphic design services .....   | 97                      | 38 828             | 13 830                   | 2 433                           | 341   | 32.2                                     | 3.8                    |
| 541430     | Graphic design services .....   | 97                      | 38 828             | 13 830                   | 2 433                           | 341   | 32.2                                     | 3.8                    |
| 5414301    | Graphic design services (except commercial art & medical artists) ..    | 91                      | 36 818             | 13 196                   | 2 328                           | 329   | 28.5                                     | 4.0                    |
| 5415       | Computer systems design & related services .....                        | 1 756                   | 3 292 776          | 1 451 738                | 353 977                         | 22 004  | 10.3                                     | 6.5                    |
| 54151      | Computer systems design & related services .....                        | 1 756                   | 3 292 776          | 1 451 738                | 353 977                         | 22 004  | 10.3                                     | 6.5                    |
| 541511     | Custom computer programming services .....                              | 827                     | 1 047 740          | 545 820                  | 116 854                         | 7 877   | 15.0                                     | 6.0                    |
| 541512     | Computer systems design services .....                                  | 679                     | 1 467 350          | 686 744                  | 178 741                         | 10 813  | 9.2                                      | 9.5                    |
| 5415121    | Computer systems integrators .....                                      | 109                     | 268 968            | 80 713                   | 17 532                          | 1 396   | 8.2                                      | 26.7                   |
| 5415122    | Computer systems consultants (except systems integrators) .....         | 570                     | 1 198 382          | 606 031                  | 161 209                         | 9 417   | 9.4                                      | 5.6                    |
| 541513     | Computer facilities management services .....                           | 20                      | D                  | D                        | D                               | g   | D  | D                      |
| 541519     | Other computer related services .....                                   | 230                     | D                  | D                        | D                               | D   | D  | D                      |
| 5416       | Management, scientific, & technical consulting services .....           | 651                     | 656 559            | 272 825                  | 59 775                          | 6 011   | 20.0                                     | 9.8                    |
| 54161      | Management consulting services .....                                    | 467                     | 542 468            | 225 165                  | 49 172                          | 5 163   | 16.1                                     | 8.7                    |
| 541611     | Administrative management & general management consulting service ..... | 183                     | 244 735            | 98 609                   | 19 163                          | 1 306   | 12.1                                     | 4.0                    |
| 541612     | Human resources & executive search consulting services .....            | 125                     | 102 891            | 50 529                   | 12 842                          | 749   | 25.4                                     | 4.9                    |
| 5416121    | Actuarial consulting .....  | 6                       | D                  | D                        | D                               | c   | D  | D                      |
| 5416122    | Executive placement services .....                                      | 74                      | 29 971             | 14 452                   | 2 466                           | 348   | 55.6                                     | 1.3                    |
| 5416123    | Human resources & personnel management consulting .....                 | 45                      | D                  | D                        | D                               | c   | D  | D                      |
| 541613     | Marketing consulting services .....                                     | 90                      | 99 125             | 49 139                   | 11 119                          | 2 515   | 16.7                                     | 30.1                   |
| 541614     | Process, physical distribution, & logistics consulting services .....   | 38                      | 67 696             | 20 189                   | 4 564                           | 500   | 8.2                                      | 1.4                    |
| 541618     | Other management consulting services .....                              | 31                      | 28 021             | 6 699                    | 1 484                           | 93  | 34.7                                     | 6.0                    |
| 54162      | Environmental consulting services .....                                 | 49                      | 39 442             | 15 250                   | 3 517                           | 349   | 36.3                                     | 23.1                   |
| 541620     | Environmental consulting services .....                                 | 49                      | 39 442             | 15 250                   | 3 517                           | 349   | 36.3                                     | 23.1                   |
| 54169      | Other scientific & technical consulting services .....                  | 135                     | 74 649             | 32 410                   | 7 086                           | 499   | 39.0                                     | 10.4                   |
| 541690     | Other scientific & technical consulting services .....                  | 135                     | 74 649             | 32 410                   | 7 086                           | 499   | 39.0                                     | 10.4                   |
| 5417       | Scientific research & development services .....                        | 91                      | 409 216            | 160 074                  | 41 439                          | 3 744   | 8.1                                      | 15.2                   |
| 54171      | R&D in the physical, engineering, & life sciences .....                 | 85                      | D                  | D                        | D                               | h   | D  | D                      |
| 541710     | R&D in the physical, engineering, & life sciences .....                 | 85                      | D                  | D                        | D                               | h   | D  | D                      |
| 5417101    | R&D in the physical & engineering sciences .....                        | 44                      | D                  | D                        | D                               | f   | D  | D                      |
| 5417102    | Research & development in the life sciences .....                       | 41                      | D                  | D                        | D                               | g   | D  | D                      |
| 54172      | Research & development in the social sciences & humanities .....        | 6                       | D                  | D                        | D                               | g   | D  | D                      |
| 541720     | R&D in the social sciences & humanities .....                           | 6                       | D                  | D                        | D                               | g   | D  | D                      |
| 5418       | Advertising & related services .....                                    | 226                     | 253 555            | 81 834                   | 18 113                          | 2 351   | 42.0                                     | 7.3                    |
| 54181      | Advertising agencies .....  | 81                      | 61 165             | 27 524                   | 5 619                           | 604   | 22.8                                     | 8.3                    |
| 541810     | Advertising agencies .....  | 81                      | 61 165             | 27 524                   | 5 619                           | 604   | 22.8                                     | 8.3                    |
| 54182      | Public relations agencies .....   | 43                      | 15 563             | 6 421                    | 1 355                           | 125   | 33.4                                     | 4.5                    |
| 541820     | Public relations agencies .....   | 43                      | 15 563             | 6 421                    | 1 355                           | 125   | 33.4                                     | 4.5                    |
| 54184      | Media representatives .....   | 15                      | 29 984             | 14 903                   | 4 028                           | 350   | 14.7                                     | 2.5                    |
| 541840     | Media representatives .....   | 15                      | 29 984             | 14 903                   | 4 028                           | 350   | 14.7                                     | 2.5                    |
| 5418402    | Publishers' advertising representatives .....                           | 12                      | D                  | D                        | D                               | e   | D  | D                      |
| 54186      | Direct mail advertising .....   | 28                      | 51 267             | 13 319                   | 2 797                           | 625   | 59.0                                     | 17.1                   |
| 541860     | Direct mail advertising .....   | 28                      | 51 267             | 13 319                   | 2 797                           | 625   | 59.0                                     | 17.1                   |
| 54187      | Advertising material distribution services .....                        | 6                       | 31 855             | 11 771                   | 2 717                           | 425   | 19.8                                     | —                      |
| 541870     | Advertising material distribution services .....                        | 6                       | 31 855             | 11 771                   | 2 717                           | 425   | 19.8                                     | —                      |
| 54189      | Other services related to advertising .....                             | 44                      | D                  | D                        | D                               | c   | D  | D                      |
| 541890     | Other services related to advertising .....                             | 44                      | D                  | D                        | D                               | c   | D  | D                      |
| 5418902    | Advertising specialties goods distributor .....                         | 27                      | 57 072             | 6 153                    | 1 198                           | 165   | 76.3                                     | 2.2                    |
| 5418903    | Sign painting & lettering shop .....                                    | 15                      | 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 <sup>1</sup> | Estimated <sup>2</sup> |
|            | <b>NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.</b>  |                         |                    |                          |                                 |   |  |                        |
|            | <b>Middlesex—Somerset—Hunterdon, NJ PMSA—Con.</b>                       |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services—Con.</b>          |                         |                    |                          |                                 |   |  |                        |
| 541        | Professional, scientific, & technical services—Con.                     |                         |                    |                          |                                 |   |  |                        |
| 5419       | Other professional, scientific, & technical services .....              | 103                     | 126 273            | 42 951                   | 8 932                           | 1 088   | 15.4                                     | 4.4                    |
| 54191      | Marketing research & public opinion polling .....                       | 30                      | 92 092             | 32 604                   | 6 561                           | 739   | 12.8                                     | 5.1                    |
| 541910     | Marketing research & public opinion polling .....                       | 30                      | 92 092             | 32 604                   | 6 561                           | 739   | 12.8                                     | 5.1                    |
| 54192      | Photographic services .....   | 54                      | 15 377             | 4 382                    | 929                             | 204   | 43.9                                     | 5.1                    |
| 541921     | Photographic studios, portrait .....                                    | 46                      | 12 271             | 3 420                    | 685                             | 170   | 50.2                                     | 5.1                    |
| 541922     | Commercial photography .....  | 8                       | 3 106              | 962                      | 244                             | 34  | 19.2                                     | 5.1                    |
| 54199      | All other professional, scientific, & technical services .....          | 15                      | 17 313             | 5 578                    | 1 349                           | 133   | 3.2                                      | —                      |
| 541990     | All other professional, scientific, & technical services .....          | 15                      | 17 313             | 5 578                    | 1 349                           | 133   | 3.2                                      | —                      |
|            | <b>Monmouth—Ocean, NJ PMSA</b>  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>         | <b>3 026</b>            | <b>1 807 986</b>   | <b>768 716</b>           | <b>172 847</b>                  | <b>17 617</b>   | <b>28.1</b>                              | <b>10.6</b>            |
| 541        | Professional, scientific, & technical services .....                    | 3 026                   | 1 807 986          | 768 716                  | 172 847                         | 17 617  | 28.1                                     | 10.6                   |
| 5411       | Legal services .....  | 775                     | 379 406            | 160 825                  | 32 686                          | 3 894   | 27.9                                     | 6.2                    |
| 54111      | Offices of lawyers .....  | 735                     | 357 046            | 153 288                  | 30 816                          | 3 673   | 28.2                                     | 6.6                    |
| 541110     | Offices of lawyers .....  | 735                     | 357 046            | 153 288                  | 30 816                          | 3 673   | 28.2                                     | 6.6                    |
| 5411101    | Offices of lawyers (except legal aid societies) .....                   | 735                     | 357 046            | 153 288                  | 30 816                          | 3 673   | 28.2                                     | 6.6                    |
| 54119      | Other legal services .....  | 40                      | 22 360             | 7 537                    | 1 870                           | 221   | 23.1                                     | .8                     |
| 541191     | Title abstract & settlement offices .....                               | 34                      | 20 876             | 7 087                    | 1 788                           | 202   | 20.4                                     | .9                     |
| 5412       | Accounting, tax return prep, bookkeeping, & payroll services .....      | 403                     | 134 064            | 60 708                   | 13 039                          | 2 221   | 39.1                                     | 8.4                    |
| 54121      | Accounting, tax return prep, bookkeeping, & payroll services .....      | 403                     | 134 064            | 60 708                   | 13 039                          | 2 221   | 39.1                                     | 8.4                    |
| 541211     | Offices of certified public accountants .....                           | 247                     | 88 738             | 34 763                   | 7 782                           | 974   | 43.3                                     | 5.7                    |
| 541213     | Tax return preparation services .....                                   | 35                      | D                  | D                        | D                               | f   | D  | D                      |
| 541219     | Other accounting services .....   | 109                     | D                  | D                        | D                               | e   | D  | D                      |
| 5413       | Architectural, engineering, & related services .....                    | 387                     | 371 230            | 165 257                  | 36 279                          | 3 797   | 26.3                                     | 16.7                   |
| 54131      | Architectural services .....  | 69                      | 20 027             | 7 111                    | 1 408                           | 224   | 68.3                                     | 12.2                   |
| 541310     | Architectural services .....  | 69                      | 20 027             | 7 111                    | 1 408                           | 224   | 68.3                                     | 12.2                   |
| 54133      | Engineering services .....  | 231                     | 326 620            | 147 223                  | 32 380                          | 3 232   | 22.2                                     | 17.8                   |
| 541330     | Engineering services .....  | 231                     | 326 620            | 147 223                  | 32 380                          | 3 232   | 22.2                                     | 17.8                   |
| 54135      | Building inspection services .....                                      | 27                      | 4 796              | 1 642                    | 312                             | 56  | 51.2                                     | 9.2                    |
| 541350     | Building inspection services .....                                      | 27                      | 4 796              | 1 642                    | 312                             | 56  | 51.2                                     | 9.2                    |
| 54137      | Surveying & mapping (except geophysical) services .....                 | 49                      | 12 745             | 6 041                    | 1 364                           | 209   | 55.5                                     | 6.0                    |
| 541370     | Surveying & mapping (except geophysical) services .....                 | 49                      | 12 745             | 6 041                    | 1 364                           | 209   | 55.5                                     | 6.0                    |
| 54138      | Testing laboratories .....  | 8                       | 6 836              | 3 083                    | 779                             | 69  | 27.4                                     | 3.6                    |
| 541380     | Testing laboratories .....  | 8                       | 6 836              | 3 083                    | 779                             | 69  | 27.4                                     | 3.6                    |
| 5414       | Specialized design services .....                                       | 100                     | 38 541             | 9 194                    | 1 976                           | 270   | 36.7                                     | 7.8                    |
| 54141      | Interior design services .....  | 30                      | 9 752              | 2 292                    | 488                             | 58  | 55.6                                     | 3.7                    |
| 541410     | Interior design services .....  | 30                      | 9 752              | 2 292                    | 488                             | 58  | 55.6                                     | 3.7                    |
| 54143      | Graphic design services .....   | 60                      | 25 058             | 5 964                    | 1 372                           | 171   | 28.1                                     | 7.6                    |
| 541430     | Graphic design services .....   | 60                      | 25 058             | 5 964                    | 1 372                           | 171   | 28.1                                     | 7.6                    |
| 5414301    | Graphic design services (except commercial art & medical artists) ..    | 52                      | D                  | D                        | D                               | c   | D  | D                      |
| 5414302    | Commercial art .....  | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 5415       | Computer systems design & related services .....                        | 677                     | 431 791            | 200 272                  | 43 397                          | 3 589   | 24.0                                     | 13.4                   |
| 54151      | Computer systems design & related services .....                        | 677                     | 431 791            | 200 272                  | 43 397                          | 3 589   | 24.0                                     | 13.4                   |
| 541511     | Custom computer programming services .....                              | 277                     | 226 206            | 118 521                  | 25 499                          | 2 139   | 12.1                                     | 18.1                   |
| 541512     | Computer systems design services .....                                  | 294                     | 173 831            | 67 077                   | 14 674                          | 1 185   | 36.2                                     | 7.6                    |
| 5415121    | Computer systems integrators .....                                      | 62                      | 56 637             | 18 391                   | 4 583                           | 399   | 29.3                                     | 10.0                   |
| 5415122    | Computer systems consultants (except systems integrators) .....         | 232                     | 117 194            | 48 686                   | 10 091                          | 786   | 39.5                                     | 6.5                    |
| 541519     | Other computer related services .....                                   | 94                      | D                  | D                        | D                               | c   | D  | D                      |
| 5416       | Management, scientific, & technical consulting services .....           | 413                     | 164 092            | 64 170                   | 12 806                          | 1 286   | 50.8                                     | 7.5                    |
| 54161      | Management consulting services .....                                    | 312                     | 114 837            | 44 623                   | 8 671                           | 876   | 56.3                                     | 6.8                    |
| 541611     | Administrative management & general management consulting service ..... | 121                     | 46 334             | 19 505                   | 3 944                           | 352   | 42.3                                     | 6.0                    |
| 541612     | Human resources & executive search consulting services .....            | 84                      | D                  | D                        | D                               | c   | D  | D                      |
| 5416122    | Executive placement services .....                                      | 52                      | 18 139             | 6 443                    | 1 076                           | 155   | 72.8                                     | 8.7                    |
| 5416123    | Human resources & personnel management consulting .....                 | 25                      | D                  | D                        | D                               | b   | D  | D                      |
| 541613     | Marketing consulting services .....                                     | 66                      | 26 898             | 7 753                    | 1 467                           | 126   | 75.4                                     | 4.3                    |
| 541618     | Other management consulting services .....                              | 19                      | D                  | D                        | D                               | b   | D  | D                      |
| 54162      | Environmental consulting services .....                                 | 36                      | 25 662             | 9 148                    | 2 127                           | 222   | 35.2                                     | 14.5                   |
| 541620     | Environmental consulting services .....                                 | 36                      | 25 662             | 9 148                    | 2 127                           | 222   | 35.2                                     | 14.5                   |
| 54169      | Other scientific & technical consulting services .....                  | 65                      | 23 593             | 10 399                   | 2 008                           | 188   | 41.0                                     | 3.0                    |
| 541690     | Other scientific & technical consulting services .....                  | 65                      | 23 593             | 10 399                   | 2 008                           | 188   | 41.0                                     | 3.0                    |
| 5417       | Scientific research & development services .....                        | 31                      | 151 732            | 70 942                   | 24 047                          | 1 160   | 2.0                                      | 2.5                    |
| 54171      | R&D in the physical, engineering, & life sciences .....                 | 27                      | 150 780            | 70 566                   | 23 986                          | 1 146   | 1.9                                      | 2.2                    |
| 541710     | R&D in the physical, engineering, & life sciences .....                 | 27                      | 150 780            | 70 566                   | 23 986                          | 1 146   | 1.9                                      | 2.2                    |
| 5417101    | R&D in the physical & engineering sciences .....                        | 21                      | D                  | D                        | D                               | g   | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>Monmouth—Ocean, NJ PMSA—Con.</b>                                    |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services—Con.</b>       |                         |                    |                          |                                 |   |  |                        |
| 541  | Professional, scientific, & technical services—Con.                  |                         |                    |                          |                                 |   |  |                        |
| 5418   | Advertising & related services .....                                 | 158                     | 103 347            | 25 420                   | 5 953                           | 810   | 36.7                                     | 15.3                   |
| 54181  | Advertising agencies .....   | 51                      | 15 912             | 6 734                    | 1 703                           | 170   | 57.5                                     | 3.1                    |
| 541810   | Advertising agencies .....   | 51                      | 15 912             | 6 734                    | 1 703                           | 170   | 57.5                                     | 3.1                    |
| 54182  | Public relations agencies .....                                      | 18                      | 6 986              | 1 885                    | 482                             | 49  | 75.8                                     | 3.9                    |
| 541820   | Public relations agencies .....                                      | 18                      | 6 986              | 1 885                    | 482                             | 49  | 75.8                                     | 3.9                    |
| 54185  | Display advertising .....  | 11                      | 9 125              | 2 179                    | 431                             | 40  | 26.2                                     | 4.6                    |
| 541850   | Display advertising .....  | 11                      | 9 125              | 2 179                    | 431                             | 40  | 26.2                                     | 4.6                    |
| 54186  | Direct mail advertising .....  | 19                      | D                  | D                        | D                               | e   | D  | D                      |
| 541860   | Direct mail advertising .....  | 19                      | D                  | D                        | D                               | e   | D  | D                      |
| 54189  | Other services related to advertising .....                          | 41                      | 25 927             | 3 375                    | 768                             | 121   | 35.5                                     | 3.8                    |
| 541890   | Other services related to advertising .....                          | 41                      | 25 927             | 3 375                    | 768                             | 121   | 35.5                                     | 3.8                    |
| 5418902  | Advertising specialties goods distributor .....                      | 19                      | 20 622             | 1 956                    | 441                             | 73  | 37.4                                     | —                      |
| 5418903  | Sign painting & lettering shop .....                                 | 18                      | 4 542              | 1 139                    | 252                             | 42  | 29.9                                     | 21.8                   |
| 5419   | Other professional, scientific, & technical services .....           | 82                      | 33 783             | 11 928                   | 2 664                           | 590   | 29.5                                     | 7.8                    |
| 54191  | Marketing research & public opinion polling .....                    | 14                      | D                  | D                        | D                               | e   | D  | D                      |
| 541910   | Marketing research & public opinion polling .....                    | 14                      | D                  | D                        | D                               | e   | D  | D                      |
| 54192  | Photographic services .....  | 58                      | 13 546             | 3 691                    | 779                             | 174   | 36.0                                     | 18.9                   |
| 541921   | Photographic studios, portrait .....                                 | 39                      | 8 557              | 2 191                    | 447                             | 115   | 42.3                                     | 8.9                    |
| 541922   | Commercial photography .....   | 19                      | 4 989              | 1 500                    | 332                             | 59  | 25.2                                     | 35.9                   |
| 54199  | All other professional, scientific, & technical services .....       | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 541990   | All other professional, scientific, & technical services .....       | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| <b>Nassau—Suffolk, NY PMSA</b>   |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>      | <b>9 464</b>            | <b>5 982 250</b>   | <b>2 198 947</b>         | <b>483 506</b>                  | <b>55 636</b>   | <b>32.1</b>                              | <b>8.7</b>             |
| 541  | Professional, scientific, & technical services .....                 | 9 464                   | 5 982 250          | 2 198 947                | 483 506                         | 55 636  | 32.1                                     | 8.7                    |
| 5411   | Legal services .....   | 2 813                   | 1 735 134          | 617 897                  | 136 881                         | 14 681  | 30.7                                     | 4.8                    |
| 54111  | Offices of lawyers .....   | 2 645                   | 1 573 516          | 564 545                  | 125 185                         | 13 364  | 32.5                                     | 4.7                    |
| 541110   | Offices of lawyers .....   | 2 645                   | 1 573 516          | 564 545                  | 125 185                         | 13 364  | 32.5                                     | 4.7                    |
| 5411101  | Offices of lawyers (except legal aid societies) .....                | 2 645                   | 1 573 516          | 564 545                  | 125 185                         | 13 364  | 32.5                                     | 4.7                    |
| 54119  | Other legal services .....   | 168                     | 161 618            | 53 352                   | 11 696                          | 1 317   | 13.5                                     | 5.9                    |
| 541191   | Title abstract & settlement offices .....                            | 126                     | 136 549            | 44 562                   | 9 761                           | 1 059   | 12.6                                     | 6.1                    |
| 541199   | All other legal services .....                                       | 42                      | 25 069             | 8 790                    | 1 935                           | 258   | 18.2                                     | 4.7                    |
| 5412   | Accounting, tax return prep, bookkeeping, & payroll services .....   | 1 815                   | 933 774            | 375 351                  | 83 668                          | 11 778  | 33.1                                     | 11.5                   |
| 54121  | Accounting, tax return prep, bookkeeping, & payroll services .....   | 1 815                   | 933 774            | 375 351                  | 83 668                          | 11 778  | 33.1                                     | 11.5                   |
| 541211   | Offices of certified public accountants .....                        | 1 242                   | 615 809            | 216 792                  | 48 713                          | 5 719   | 38.3                                     | 8.3                    |
| 541213   | Tax return preparation services .....                                | 121                     | 25 438             | 8 815                    | 2 922                           | 1 094   | 52.1                                     | 4.2                    |
| 541214   | Payroll services .....   | 48                      | 170 874            | 104 024                  | 22 017                          | 3 183   | 2.8                                      | 21.9                   |
| 541219   | Other accounting services .....                                      | 404                     | 121 653            | 45 720                   | 10 016                          | 1 782   | 45.6                                     | 14.9                   |
| 5413   | Architectural, engineering, & related services .....                 | 938                     | 711 371            | 303 134                  | 67 258                          | 6 877   | 33.4                                     | 7.0                    |
| 54131  | Architectural services .....   | 265                     | 124 189            | 41 921                   | 8 906                           | 1 092   | 43.4                                     | 5.5                    |
| 541310   | Architectural services .....   | 265                     | 124 189            | 41 921                   | 8 906                           | 1 092   | 43.4                                     | 5.5                    |
| 54133  | Engineering services .....   | 485                     | 427 547            | 189 291                  | 42 231                          | 3 822   | 36.7                                     | 9.5                    |
| 541330   | Engineering services .....   | 485                     | 427 547            | 189 291                  | 42 231                          | 3 822   | 36.7                                     | 9.5                    |
| 54134  | Drafting services .....  | 33                      | D                  | D                        | D                               | c   | D  | D                      |
| 541340   | Drafting services .....  | 33                      | D                  | D                        | D                               | c   | D  | D                      |
| 54135  | Building inspection services .....                                   | 39                      | D                  | D                        | D                               | c   | D  | D                      |
| 541350   | Building inspection services .....                                   | 39                      | D                  | D                        | D                               | c   | D  | D                      |
| 54137  | Surveying & mapping (except geophysical) services .....              | 69                      | 23 430             | 10 419                   | 2 289                           | 330   | 42.2                                     | 2.4                    |
| 541370   | Surveying & mapping (except geophysical) services .....              | 69                      | 23 430             | 10 419                   | 2 289                           | 330   | 42.2                                     | 2.4                    |
| 54138  | Testing laboratories .....   | 47                      | 116 624            | 53 998                   | 12 293                          | 1 395   | 7.2                                      | 1.4                    |
| 541380   | Testing laboratories .....   | 47                      | 116 624            | 53 998                   | 12 293                          | 1 395   | 7.2                                      | 1.4                    |
| 5414   | Specialized design services .....                                    | 417                     | 172 965            | 39 820                   | 8 532                           | 1 141   | 49.6                                     | 7.4                    |
| 54141  | Interior design services .....                                       | 159                     | 64 761             | 11 073                   | 2 073                           | 379   | 50.3                                     | 7.5                    |
| 541410   | Interior design services .....                                       | 159                     | 64 761             | 11 073                   | 2 073                           | 379   | 50.3                                     | 7.5                    |
| 54142  | Industrial design services .....                                     | 20                      | D                  | D                        | D                               | b   | D  | D                      |
| 541420   | Industrial design services .....                                     | 20                      | D                  | D                        | D                               | b   | D  | D                      |
| 54143  | Graphic design services .....  | 214                     | 85 496             | 24 018                   | 5 211                           | 614   | 55.4                                     | 7.1                    |
| 541430   | Graphic design services .....  | 214                     | 85 496             | 24 018                   | 5 211                           | 614   | 55.4                                     | 7.1                    |
| 5414301  | Graphic design services (except commercial art & medical artists) .. | 170                     | 68 112             | 18 982                   | 4 205                           | 511   | 51.3                                     | 6.5                    |
| 5414302  | Commercial art .....   | 44                      | 17 384             | 5 036                    | 1 006                           | 103   | 71.6                                     | 9.6                    |
| 54149  | Other specialized design services .....                              | 24                      | D                  | D                        | D                               | b   | D  | D                      |
| 541490   | Other specialized design services .....                              | 24                      | D                  | D                        | D                               | b   | D  | D                      |
| 5415   | Computer systems design & related services .....                     | 1 257                   | 772 554            | 328 907                  | 70 433                          | 5 814   | 39.4                                     | 14.2                   |
| 54151  | Computer systems design & related services .....                     | 1 257                   | 772 554            | 328 907                  | 70 433                          | 5 814   | 39.4                                     | 14.2                   |
| 541511   | Custom computer programming services .....                           | 492                     | 383 097            | 194 290                  | 41 850                          | 3 202   | 32.0                                     | 7.6                    |
| 541512   | Computer systems design services .....                               | 553                     | 319 509            | 105 757                  | 21 926                          | 1 999   | 45.2                                     | 22.7                   |
| 5415121  | Computer systems integrators .....                                   | 168                     | 212 783            | 61 158                   | 13 066                          | 1 201   | 33.9                                     | 29.9                   |
| 5415122  | Computer systems consultants (except systems integrators) .....      | 385                     | 106 726            | 44 599                   | 8 860                           | 798   | 67.8                                     | 8.3                    |
| 541519   | Other computer related services .....                                | 199                     | 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 <sup>1</sup> | Estimated <sup>2</sup> |
|            | <b>NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.</b>      |                         |                    |                          |                                 |   |  |                        |
|            | <b>Nassau—Suffolk, NY PMSA—Con.</b>   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services—Con.</b>              |                         |                    |                          |                                 |   |  |                        |
| 541        | Professional, scientific, & technical services—Con.                         |                         |                    |                          |                                 |   |  |                        |
| 5416       | Management, scientific, & technical consulting services . . . . .           | 1 183                   | 597 960            | 219 890                  | 45 803                          | 4 681   | 38.6                                     | 8.0                    |
| 54161      | Management consulting services . . . . .                                    | 917                     | 405 882            | 152 153                  | 31 147                          | 3 152   | 41.9                                     | 8.6                    |
| 541611     | Administrative management & general management consulting service . . . . . | 406                     | 166 185            | 70 701                   | 15 208                          | 1 551   | 33.5                                     | 13.0                   |
| 541612     | Human resources & executive search consulting services . . . . .            | 236                     | 116 961            | 47 374                   | 8 934                           | 916   | 58.0                                     | 5.2                    |
| 5416121    | Actuarial consulting . . . . .  | 16                      | D                  | D                        | D                               | b   | D  | D                      |
| 5416122    | Executive placement services . . . . .                                      | 151                     | 72 091             | 29 909                   | 5 241                           | 513   | 57.1                                     | 6.6                    |
| 5416123    | Human resources & personnel management consulting . . . . .                 | 69                      | D                  | D                        | D                               | e   | D  | D                      |
| 541613     | Marketing consulting services . . . . .                                     | 176                     | 72 231             | 18 698                   | 3 766                           | 336   | 50.2                                     | 6.3                    |
| 541614     | Process, physical distribution, & logistics consulting services . . . . .   | 40                      | 21 982             | 6 090                    | 1 282                           | 124   | 32.5                                     | 3.3                    |
| 541618     | Other management consulting services . . . . .                              | 59                      | 28 523             | 9 290                    | 1 957                           | 225   | 10.4                                     | 6.8                    |
| 54162      | Environmental consulting services . . . . .                                 | 85                      | 114 757            | 36 220                   | 8 241                           | 814   | 26.8                                     | 6.6                    |
| 541620     | Environmental consulting services . . . . .                                 | 85                      | 114 757            | 36 220                   | 8 241                           | 814   | 26.8                                     | 6.6                    |
| 54169      | Other scientific & technical consulting services . . . . .                  | 181                     | 77 321             | 31 517                   | 6 415                           | 715   | 39.0                                     | 7.3                    |
| 541690     | Other scientific & technical consulting services . . . . .                  | 181                     | 77 321             | 31 517                   | 6 415                           | 715   | 39.0                                     | 7.3                    |
| 5417       | Scientific research & development services . . . . .                        | 66                      | 89 069             | 33 479                   | 8 339                           | 618   | 13.4                                     | 22.5                   |
| 54171      | R&D in the physical, engineering, & life sciences . . . . .                 | 56                      | D                  | D                        | D                               | f   | D  | D                      |
| 541710     | R&D in the physical, engineering, & life sciences . . . . .                 | 56                      | D                  | D                        | D                               | f   | D  | D                      |
| 5417101    | R&D in the physical & engineering sciences . . . . .                        | 36                      | D                  | D                        | D                               | e   | D  | D                      |
| 5417102    | Research & development in the life sciences . . . . .                       | 20                      | D                  | D                        | D                               | e   | D  | D                      |
| 5418       | Advertising & related services . . . . .                                    | 642                     | 736 277            | 196 864                  | 44 071                          | 7 060   | 19.8                                     | 10.0                   |
| 54181      | Advertising agencies . . . . .  | 226                     | 117 894            | 44 655                   | 9 597                           | 1 049   | 26.4                                     | 12.5                   |
| 541810     | Advertising agencies . . . . .  | 226                     | 117 894            | 44 655                   | 9 597                           | 1 049   | 26.4                                     | 12.5                   |
| 54182      | Public relations agencies . . . . .   | 89                      | 32 508             | 10 803                   | 2 096                           | 236   | 54.1                                     | 10.5                   |
| 541820     | Public relations agencies . . . . .   | 89                      | 32 508             | 10 803                   | 2 096                           | 236   | 54.1                                     | 10.5                   |
| 54183      | Media buying services . . . . .   | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| 541830     | Media buying services . . . . .   | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| 54184      | Media representatives . . . . .   | 38                      | 102 502            | 13 620                   | 2 987                           | 235   | 9.7                                      | 6.7                    |
| 541840     | Media representatives . . . . .   | 38                      | 102 502            | 13 620                   | 2 987                           | 235   | 9.7                                      | 6.7                    |
| 5418401    | Radio & television advertising representatives . . . . .                    | 13                      | 12 805             | 4 464                    | 998                             | 96  | 26.2                                     | —                      |
| 5418402    | Publishers' advertising representatives . . . . .                           | 25                      | 89 697             | 9 156                    | 1 989                           | 139   | 7.3                                      | 7.7                    |
| 54185      | Display advertising . . . . .   | 29                      | 55 602             | 7 005                    | 1 418                           | 623   | 18.5                                     | 1.1                    |
| 541850     | Display advertising . . . . .   | 29                      | 55 602             | 7 005                    | 1 418                           | 623   | 18.5                                     | 1.1                    |
| 5418501    | Display advertising (except outdoor) . . . . .                              | 14                      | D                  | D                        | D                               | f   | D  | D                      |
| 54186      | Direct mail advertising . . . . .   | 74                      | 195 992            | 65 194                   | 14 832                          | 2 444   | 18.0                                     | 22.2                   |
| 541860     | Direct mail advertising . . . . .   | 74                      | 195 992            | 65 194                   | 14 832                          | 2 444   | 18.0                                     | 22.2                   |
| 54187      | Advertising material distribution services . . . . .                        | 13                      | D                  | D                        | D                               | c   | D  | D                      |
| 541870     | Advertising material distribution services . . . . .                        | 13                      | D                  | D                        | D                               | c   | D  | D                      |
| 54189      | Other services related to advertising . . . . .                             | 161                     | D                  | D                        | D                               | g   | D  | D                      |
| 541890     | Other services related to advertising . . . . .                             | 161                     | D                  | D                        | D                               | g   | D  | D                      |
| 5418902    | Advertising specialties goods distributor . . . . .                         | 94                      | D                  | D                        | D                               | e   | D  | D                      |
| 5418903    | Sign painting & lettering shop . . . . .                                    | 40                      | D                  | D                        | D                               | b   | D  | D                      |
| 5418909    | All other advertising . . . . .   | 25                      | D                  | D                        | D                               | g   | D  | D                      |
| 5419       | Other professional, scientific, & technical services . . . . .              | 333                     | 233 146            | 83 605                   | 18 521                          | 2 986   | 27.0                                     | 7.8                    |
| 54191      | Marketing research & public opinion polling . . . . .                       | 74                      | 130 510            | 56 153                   | 12 662                          | 1 925   | 17.1                                     | 6.3                    |
| 541910     | Marketing research & public opinion polling . . . . .                       | 74                      | 130 510            | 56 153                   | 12 662                          | 1 925   | 17.1                                     | 6.3                    |
| 54192      | Photographic services . . . . .   | 205                     | 70 242             | 16 814                   | 3 520                           | 745   | 50.2                                     | 5.4                    |
| 541921     | Photographic studios, portrait . . . . .                                    | 131                     | D                  | D                        | D                               | f   | D  | D                      |
| 541922     | Commercial photography . . . . .  | 74                      | D                  | D                        | D                               | c   | D  | D                      |
| 54193      | Translation & interpretation services . . . . .                             | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 541930     | Translation & interpretation services . . . . .                             | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 54199      | All other professional, scientific, & technical services . . . . .          | 48                      | D                  | D                        | D                               | e   | D  | D                      |
| 541990     | All other professional, scientific, & technical services . . . . .          | 48                      | D                  | D                        | D                               | e   | D  | D                      |
|            | <b>New Haven—Meriden, CT PMSA</b>   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services . . . . .</b>         | <b>1 407</b>            | <b>948 746</b>     | <b>371 080</b>           | <b>78 808</b>                   | <b>8 788</b>  | <b>31.9</b>                              | <b>6.2</b>             |

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 <sup>1</sup> | Estimated <sup>2</sup> |
|            | <b>NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.</b>  |                         |                    |                          |                                 |   |  |                        |
|            | <b>New Haven—Meriden, CT PMSA—Con.</b>                                  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services—Con.</b>          |                         |                    |                          |                                 |   |  |                        |
| 541        | Professional, scientific, & technical services .....                    | 1 407                   | 948 746            | 371 080                  | 78 808                          | 8 788   | 31.9                                     | 6.2                    |
| 5411       | Legal services .....  | 514                     | 294 453            | 117 221                  | 23 925                          | 2 613   | 23.7                                     | 3.8                    |
| 54111      | Offices of lawyers .....  | 511                     | 294 230            | 117 145                  | 23 907                          | 2 610   | 23.7                                     | 3.8                    |
| 541110     | Offices of lawyers .....  | 511                     | 294 230            | 117 145                  | 23 907                          | 2 610   | 23.7                                     | 3.8                    |
| 5411101    | Offices of lawyers (except legal aid societies) .....                   | 511                     | 294 230            | 117 145                  | 23 907                          | 2 610   | 23.7                                     | 3.8                    |
| 5412       | Accounting, tax return prep, bookkeeping, & payroll services .....      | 192                     | 94 396             | 37 506                   | 8 010                           | 1 260   | 40.0                                     | 9.7                    |
| 54121      | Accounting, tax return prep, bookkeeping, & payroll services .....      | 192                     | 94 396             | 37 506                   | 8 010                           | 1 260   | 40.0                                     | 9.7                    |
| 541211     | Offices of certified public accountants .....                           | 132                     | 70 477             | 29 051                   | 5 967                           | 760   | 39.4                                     | 6.5                    |
| 541213     | Tax return preparation services .....                                   | 13                      | 2 736              | 1 012                    | 397                             | 268   | 29.1                                     | 1.9                    |
| 541219     | Other accounting services .....   | 47                      | 21 183             | 7 443                    | 1 646                           | 232   | 43.4                                     | 21.4                   |
| 5413       | Architectural, engineering, & related services .....                    | 220                     | 184 320            | 76 721                   | 16 455                          | 1 712   | 43.3                                     | 3.6                    |
| 54131      | Architectural services .....  | 69                      | 61 471             | 22 243                   | 4 123                           | 424   | 32.4                                     | 2.6                    |
| 541310     | Architectural services .....  | 69                      | 61 471             | 22 243                   | 4 123                           | 424   | 32.4                                     | 2.6                    |
| 54133      | Engineering services .....  | 110                     | 104 103            | 45 974                   | 10 711                          | 1 084   | 51.1                                     | 4.7                    |
| 541330     | Engineering services .....  | 110                     | 104 103            | 45 974                   | 10 711                          | 1 084   | 51.1                                     | 4.7                    |
| 54135      | Building inspection services .....                                      | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 541350     | Building inspection services .....                                      | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 54137      | Surveying & mapping (except geophysical) services .....                 | 14                      | 2 796              | 1 119                    | 215                             | 35  | 44.5                                     | 3.8                    |
| 541370     | Surveying & mapping (except geophysical) services .....                 | 14                      | 2 796              | 1 119                    | 215                             | 35  | 44.5                                     | 3.8                    |
| 54138      | Testing laboratories .....  | 14                      | 12 998             | 6 388                    | 1 247                           | 138   | 34.8                                     | .1                     |
| 541380     | Testing laboratories .....  | 14                      | 12 998             | 6 388                    | 1 247                           | 138   | 34.8                                     | .1                     |
| 5414       | Specialized design services .....                                       | 47                      | 18 320             | 6 955                    | 1 500                           | 227   | 50.7                                     | 1.9                    |
| 54143      | Graphic design services .....   | 34                      | D                  | D                        | D                               | c   | D  | D                      |
| 541430     | Graphic design services .....   | 34                      | D                  | D                        | D                               | c   | D  | D                      |
| 5414301    | Graphic design services (except commercial art & medical artists) ..    | 28                      | D                  | D                        | D                               | c   | D  | D                      |
| 5415       | Computer systems design & related services .....                        | 150                     | 105 789            | 46 114                   | 10 875                          | 752   | 40.0                                     | 14.2                   |
| 54151      | Computer systems design & related services .....                        | 150                     | 105 789            | 46 114                   | 10 875                          | 752   | 40.0                                     | 14.2                   |
| 541511     | Custom computer programming services .....                              | 65                      | D                  | D                        | D                               | e   | D  | D                      |
| 541512     | Computer systems design services .....                                  | 66                      | 51 701             | 17 679                   | 4 459                           | 368   | 31.6                                     | 26.8                   |
| 5415121    | Computer systems integrators .....                                      | 26                      | 37 156             | 11 120                   | 3 180                           | 268   | 19.5                                     | 35.1                   |
| 5415122    | Computer systems consultants (except systems integrators) .....         | 40                      | 14 545             | 6 559                    | 1 279                           | 100   | 62.5                                     | 5.7                    |
| 541519     | Other computer related services .....                                   | 19                      | D                  | D                        | D                               | a   | D  | D                      |
| 5416       | Management, scientific, & technical consulting services .....           | 153                     | 91 508             | 34 271                   | 7 090                           | 769   | 32.8                                     | 8.4                    |
| 54161      | Management consulting services .....                                    | 128                     | 78 586             | 29 718                   | 6 099                           | 678   | 32.5                                     | 9.4                    |
| 541611     | Administrative management & general management consulting service ..... | 49                      | D                  | D                        | D                               | c   | D  | D                      |
| 541612     | Human resources & executive search consulting services .....            | 34                      | 17 575             | 8 321                    | 1 392                           | 189   | 68.2                                     | 1.1                    |
| 5416122    | Executive placement services .....                                      | 22                      | 13 891             | 6 104                    | 959                             | 122   | 73.3                                     | —                      |
| 541613     | Marketing consulting services .....                                     | 30                      | 23 603             | 7 763                    | 1 579                           | 187   | 16.3                                     | 13.8                   |
| 541614     | Process, physical distribution, & logistics consulting services .....   | 9                       | 13 097             | 3 034                    | 724                             | 70  | 2.2                                      | 2.0                    |
| 541618     | Other management consulting services .....                              | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 54169      | Other scientific & technical consulting services .....                  | 17                      | 9 646              | 3 129                    | 739                             | 63  | 17.9                                     | .3                     |
| 541690     | Other scientific & technical consulting services .....                  | 17                      | 9 646              | 3 129                    | 739                             | 63  | 17.9                                     | .3                     |
| 5417       | Scientific research & development services .....                        | 23                      | 45 515             | 23 961                   | 5 555                           | 329   | 11.2                                     | .4                     |
| 54171      | R&D in the physical, engineering, & life sciences .....                 | 22                      | D                  | D                        | D                               | e   | D  | D                      |
| 541710     | R&D in the physical, engineering, & life sciences .....                 | 22                      | D                  | D                        | D                               | e   | D  | D                      |
| 5417102    | Research & development in the life sciences .....                       | 15                      | 39 797             | 20 967                   | 4 984                           | 284   | 8.0                                      | .4                     |
| 5418       | Advertising & related services .....                                    | 65                      | 102 121            | 24 778                   | 4 687                           | 973   | 22.6                                     | 6.6                    |
| 54181      | Advertising agencies .....  | 28                      | 17 905             | 5 132                    | 1 072                           | 119   | 50.0                                     | 19.6                   |
| 541810     | Advertising agencies .....  | 28                      | 17 905             | 5 132                    | 1 072                           | 119   | 50.0                                     | 19.6                   |
| 54185      | Display advertising .....   | 6                       | 9 992              | 2 088                    | 448                             | 54  | 8.2                                      | —                      |
| 541850     | Display advertising .....   | 6                       | 9 992              | 2 088                    | 448                             | 54  | 8.2                                      | —                      |
| 5418502    | Outdoor advertising services .....                                      | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 54186      | Direct mail advertising .....   | 12                      | 53 920             | 11 885                   | 1 707                           | 682   | 12.1                                     | 6.0                    |
| 541860     | Direct mail advertising .....   | 12                      | 53 920             | 11 885                   | 1 707                           | 682   | 12.1                                     | 6.0                    |
| 54189      | Other services related to advertising .....                             | 16                      | D                  | D                        | D                               | c   | D  | D                      |
| 541890     | Other services related to advertising .....                             | 16                      | D                  | D                        | D                               | c   | D  | D                      |
| 5418902    | Advertising specialties goods distributor .....                         | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 5419       | Other professional, scientific, & technical services .....              | 43                      | 12 324             | 3 553                    | 711                             | 153   | 43.0                                     | 15.6                   |
| 54192      | Photographic services .....   | 29                      | 7 446              | 1 500                    | 276                             | 84  | 42.9                                     | 14.2                   |
| 541921     | Photographic studios, portrait .....                                    | 21                      | 4 748              | 897                      | 167                             | 57  | 37.2                                     | 22.2                   |
| 541922     | Commercial photography .....  | 8                       | 2 698              | 603                      | 109                             | 27  | 53.0                                     | —                      |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>New York, NY PMSA</b>   |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>         | <b>24 511</b>           | <b>43 493 669</b>  | <b>16 577 880</b>        | <b>3 700 269</b>                | <b>275 541</b>  | <b>14.0</b>                              | <b>9.3</b>             |
| 541  | Professional, scientific, & technical services .....                    | 24 511                  | 43 493 669         | 16 577 880               | 3 700 269                       | 275 541   | 14.0                                     | 9.3                    |
| 5411   | Legal services .....  | 6 672                   | 14 671 423         | 4 843 686                | 1 062 586                       | 74 947  | 11.0                                     | 4.7                    |
| 54111  | Offices of lawyers .....  | 6 443                   | 14 448 620         | 4 770 355                | 1 046 570                       | 73 051  | 10.8                                     | 4.7                    |
| 541110   | Offices of lawyers .....  | 6 443                   | 14 448 620         | 4 770 355                | 1 046 570                       | 73 051  | 10.8                                     | 4.7                    |
| 5411101  | Offices of lawyers (except legal aid societies) .....                   | 6 443                   | 14 448 620         | 4 770 355                | 1 046 570                       | 73 051  | 10.8                                     | 4.7                    |
| 54119  | Other legal services .....  | 229                     | 222 803            | 73 331                   | 16 016                          | 1 896   | 23.4                                     | 5.2                    |
| 541191   | Title abstract & settlement offices .....                               | 144                     | 144 931            | 50 124                   | 9 809                           | 1 175   | 25.2                                     | 6.6                    |
| 541199   | All other legal services .....  | 85                      | 77 872             | 23 207                   | 6 207                           | 721   | 20.2                                     | 2.8                    |
| 5412   | Accounting, tax return prep, bookkeeping, & payroll services .....      | 2 687                   | 5 140 584          | 2 030 003                | 461 310                         | 49 228  | 9.7                                      | 7.1                    |
| 54121  | Accounting, tax return prep, bookkeeping, & payroll services .....      | 2 687                   | 5 140 584          | 2 030 003                | 461 310                         | 49 228  | 9.7                                      | 7.1                    |
| 541211   | Offices of certified public accountants .....                           | 1 652                   | 3 874 085          | 1 279 194                | 300 670                         | 25 514  | 9.2                                      | 6.9                    |
| 541213   | Tax return preparation services .....                                   | 231                     | 51 871             | 19 618                   | 6 724                           | 3 075   | 31.0                                     | 7.6                    |
| 541214   | Payroll services .....  | 116                     | 899 164            | 620 840                  | 130 302                         | 16 882  | 2.2                                      | 6.1                    |
| 541219   | Other accounting services .....   | 688                     | 315 464            | 110 351                  | 23 614                          | 3 757   | 32.9                                     | 13.3                   |
| 5413   | Architectural, engineering, & related services .....                    | 2 055                   | 3 136 711          | 1 224 915                | 267 335                         | 23 952  | 17.8                                     | 4.8                    |
| 54131  | Architectural services .....  | 1 028                   | 1 113 505          | 422 794                  | 90 581                          | 8 612   | 22.4                                     | 2.7                    |
| 541310   | Architectural services .....  | 1 028                   | 1 113 505          | 422 794                  | 90 581                          | 8 612   | 22.4                                     | 2.7                    |
| 54133  | Engineering services .....  | 800                     | 1 869 569          | 727 297                  | 160 720                         | 13 512  | 14.0                                     | 5.7                    |
| 541330   | Engineering services .....  | 800                     | 1 869 569          | 727 297                  | 160 720                         | 13 512  | 14.0                                     | 5.7                    |
| 54134  | Drafting services .....   | 34                      | 37 079             | 23 097                   | 5 183                           | 484   | 8.4                                      | 2.5                    |
| 541340   | Drafting services .....   | 34                      | 37 079             | 23 097                   | 5 183                           | 484   | 8.4                                      | 2.5                    |
| 54135  | Building inspection services .....                                      | 60                      | D                  | D                        | D                               | c   | D  | D                      |
| 541350   | Building inspection services .....                                      | 60                      | D                  | D                        | D                               | c   | D  | D                      |
| 54137  | Surveying & mapping (except geophysical) services .....                 | 65                      | D                  | D                        | D                               | e   | D  | D                      |
| 541370   | Surveying & mapping (except geophysical) services .....                 | 65                      | D                  | D                        | D                               | e   | D  | D                      |
| 54138  | Testing laboratories .....  | 65                      | 59 972             | 26 693                   | 5 902                           | 740   | 38.1                                     | 14.4                   |
| 541380   | Testing laboratories .....  | 65                      | 59 972             | 26 693                   | 5 902                           | 740   | 38.1                                     | 14.4                   |
| 5414   | Specialized design services .....                                       | 2 202                   | 1 829 984          | 540 982                  | 117 226                         | 10 743  | 28.7                                     | 7.0                    |
| 54141  | Interior design services .....  | 641                     | 549 594            | 128 520                  | 25 451                          | 2 503   | 30.1                                     | 5.7                    |
| 541410   | Interior design services .....  | 641                     | 549 594            | 128 520                  | 25 451                          | 2 503   | 30.1                                     | 5.7                    |
| 54142  | Industrial design services .....  | 70                      | 73 264             | 27 108                   | 5 916                           | 501   | 13.9                                     | 8.7                    |
| 541420   | Industrial design services .....  | 70                      | 73 264             | 27 108                   | 5 916                           | 501   | 13.9                                     | 8.7                    |
| 54143  | Graphic design services .....   | 1 279                   | 1 094 286          | 348 366                  | 78 199                          | 6 909   | 28.1                                     | 7.0                    |
| 541430   | Graphic design services .....   | 1 279                   | 1 094 286          | 348 366                  | 78 199                          | 6 909   | 28.1                                     | 7.0                    |
| 5414301  | Graphic design services (except commercial art & medical artists) ..    | 1 100                   | 914 146            | 303 000                  | 68 807                          | 5 892   | 28.5                                     | 7.3                    |
| 5414302  | Commercial art .....  | 178                     | D                  | D                        | D                               | g   | D  | D                      |
| 54149  | Other specialized design services .....                                 | 212                     | 112 840            | 36 988                   | 7 660                           | 830   | 37.0                                     | 12.2                   |
| 541490   | Other specialized design services .....                                 | 212                     | 112 840            | 36 988                   | 7 660                           | 830   | 37.0                                     | 12.2                   |
| 5415   | Computer systems design & related services .....                        | 3 344                   | 4 007 547          | 1 650 319                | 371 620                         | 24 602  | 20.4                                     | 21.3                   |
| 54151  | Computer systems design & related services .....                        | 3 344                   | 4 007 547          | 1 650 319                | 371 620                         | 24 602  | 20.4                                     | 21.3                   |
| 541511   | Custom computer programming services .....                              | 1 464                   | 1 881 074          | 849 329                  | 192 714                         | 11 803  | 17.7                                     | 20.5                   |
| 541512   | Computer systems design services .....                                  | 1 350                   | 1 728 805          | 625 250                  | 140 925                         | 10 167  | 22.1                                     | 25.0                   |
| 5415121  | Computer systems integrators .....                                      | 271                     | 861 502            | 252 728                  | 63 087                          | 4 781   | 9.3                                      | 40.1                   |
| 5415122  | Computer systems consultants (except systems integrators) .....         | 1 079                   | 867 303            | 372 522                  | 77 838                          | 5 386   | 34.9                                     | 10.0                   |
| 541513   | Computer facilities management services .....                           | 51                      | 186 004            | 67 209                   | 16 949                          | 1 093   | 9.7                                      | 11.1                   |
| 541519   | Other computer related services .....                                   | 479                     | 211 664            | 108 531                  | 21 032                          | 1 539   | 39.2                                     | 7.9                    |
| 5416   | Management, scientific, & technical consulting services .....           | 3 536                   | 5 304 208          | 2 409 342                | 497 639                         | 29 961  | 16.2                                     | 10.4                   |
| 54161  | Management consulting services .....                                    | 2 948                   | 4 954 783          | 2 271 814                | 465 798                         | 27 359  | 15.3                                     | 10.0                   |
| 541611   | Administrative management & general management consulting service ..... | 1 138                   | 2 907 503          | 1 382 893                | 280 202                         | 14 635  | 8.1                                      | 9.6                    |
| 541612   | Human resources & executive search consulting services .....            | 961                     | 1 283 049          | 634 050                  | 133 072                         | 8 258   | 22.1                                     | 9.7                    |
| 5416121  | Actuarial consulting .....  | 29                      | 109 847            | 56 366                   | 12 781                          | 789   | 12.2                                     | 5.4                    |
| 5416122  | Executive placement services .....                                      | 663                     | 887 464            | 451 732                  | 87 912                          | 5 207   | 22.6                                     | 8.0                    |
| 5416123  | Human resources & personnel management consulting .....                 | 269                     | 285 738            | 125 952                  | 32 379                          | 2 262   | 24.5                                     | 16.5                   |
| 541613   | Marketing consulting services .....                                     | 664                     | 559 421            | 177 730                  | 36 893                          | 3 045   | 38.4                                     | 14.3                   |
| 541614   | Process, physical distribution, & logistics consulting services .....   | 83                      | 65 219             | 24 593                   | 4 712                           | 454   | 22.9                                     | 5.3                    |
| 541618   | Other management consulting services .....                              | 102                     | 139 591            | 52 548                   | 10 919                          | 967   | 7.7                                      | 5.3                    |
| 54162  | Environmental consulting services .....                                 | 94                      | 62 563             | 26 608                   | 6 208                           | 705   | 37.5                                     | 9.5                    |
| 541620   | Environmental consulting services .....                                 | 94                      | 62 563             | 26 608                   | 6 208                           | 705   | 37.5                                     | 9.5                    |
| 54169  | Other scientific & technical consulting services .....                  | 494                     | 286 862            | 110 920                  | 25 633                          | 1 897   | 26.9                                     | 16.6                   |
| 541690   | Other scientific & technical consulting services .....                  | 494                     | 286 862            | 110 920                  | 25 633                          | 1 897   | 26.9                                     | 16.6                   |
| 5417   | Scientific research & development services .....                        | 174                     | 320 277            | 123 725                  | 28 127                          | 1 880   | 11.9                                     | 30.2                   |
| 54171  | R&D in the physical, engineering, & life sciences .....                 | 129                     | 248 084            | 94 718                   | 21 948                          | 1 452   | 13.5                                     | 21.0                   |
| 541710   | R&D in the physical, engineering, & life sciences .....                 | 129                     | 248 084            | 94 718                   | 21 948                          | 1 452   | 13.5                                     | 21.0                   |
| 5417101  | R&D in the physical & engineering sciences .....                        | 68                      | 90 067             | 28 722                   | 6 064                           | 436   | 27.8                                     | 19.1                   |
| 5417102  | Research & development in the life sciences .....                       | 61                      | 158 017            | 65 996                   | 15 884                          | 1 016   | 5.4                                      | 22.1                   |
| 54172  | Research & development in the social sciences & humanities .....        | 45                      | 72 193             | 29 007                   | 6 179                           | 428   | 6.4                                      | 61.7                   |
| 541720   | R&D in the social sciences & humanities .....                           | 45                      | 72 193             | 29 007                   | 6 179                           | 428   | 6.4                                      | 61.7                   |

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 <sup>1</sup> | Estimated <sup>2</sup> |
|            | <b>NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.</b> |                         |                    |                          |                                 |   |  |                        |
|            | <b>New York, NY PMSA—Con.</b>  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services—Con.</b>         |                         |                    |                          |                                 |   |  |                        |
| 541        | Professional, scientific, & technical services—Con.                    |                         |                    |                          |                                 |   |  |                        |
| 5418       | Advertising & related services .....                                   | 2 520                   | 7 610 682          | 3 271 412                | 794 547                         | 49 196  | 10.8                                     | 13.9                   |
| 54181      | Advertising agencies .....   | 914                     | 4 085 079          | 2 054 719                | 512 703                         | 27 646  | 6.2                                      | 14.2                   |
| 541810     | Advertising agencies .....   | 914                     | 4 085 079          | 2 054 719                | 512 703                         | 27 646  | 6.2                                      | 14.2                   |
| 54182      | Public relations agencies .....  | 759                     | 1 066 125          | 470 799                  | 102 402                         | 7 367   | 16.4                                     | 5.8                    |
| 541820     | Public relations agencies .....  | 759                     | 1 066 125          | 470 799                  | 102 402                         | 7 367   | 16.4                                     | 5.8                    |
| 54183      | Media buying services .....  | 92                      | 325 526            | 137 116                  | 31 971                          | 1 846   | 6.4                                      | 7.8                    |
| 541830     | Media buying services .....  | 92                      | 325 526            | 137 116                  | 31 971                          | 1 846   | 6.4                                      | 7.8                    |
| 54184      | Media representatives .....  | 204                     | 631 838            | 256 289                  | 64 247                          | 3 781   | 9.7                                      | 20.8                   |
| 541840     | Media representatives .....  | 204                     | 631 838            | 256 289                  | 64 247                          | 3 781   | 9.7                                      | 20.8                   |
| 5418401    | Radio & television advertising representatives .....                   | 94                      | 357 273            | 185 632                  | 45 615                          | 2 662   | 5.3                                      | 26.6                   |
| 5418402    | Publishers' advertising representatives .....                          | 110                     | 274 565            | 70 657                   | 18 632                          | 1 119   | 15.3                                     | 13.3                   |
| 54185      | Display advertising .....  | 84                      | 429 449            | 60 774                   | 14 392                          | 1 176   | 12.4                                     | 3.9                    |
| 541850     | Display advertising .....  | 84                      | 429 449            | 60 774                   | 14 392                          | 1 176   | 12.4                                     | 3.9                    |
| 5418501    | Display advertising (except outdoor) .....                             | 42                      | 346 796            | 41 658                   | 10 532                          | 881   | 12.5                                     | 1.7                    |
| 5418502    | Outdoor advertising services .....                                     | 42                      | 82 653             | 19 116                   | 3 860                           | 295   | 12.4                                     | 13.1                   |
| 54186      | Direct mail advertising .....  | 151                     | 521 423            | 195 402                  | 47 968                          | 4 031   | 19.7                                     | 10.3                   |
| 541860     | Direct mail advertising .....  | 151                     | 521 423            | 195 402                  | 47 968                          | 4 031   | 19.7                                     | 10.3                   |
| 54187      | Advertising material distribution services .....                       | 23                      | 137 636            | 26 961                   | 5 540                           | 960   | 9.8                                      | 82.4                   |
| 541870     | Advertising material distribution services .....                       | 23                      | 137 636            | 26 961                   | 5 540                           | 960   | 9.8                                      | 82.4                   |
| 54189      | Other services related to advertising .....                            | 293                     | 413 606            | 69 352                   | 15 324                          | 2 389   | 34.7                                     | 17.9                   |
| 541890     | Other services related to advertising .....                            | 293                     | 413 606            | 69 352                   | 15 324                          | 2 389   | 34.7                                     | 17.9                   |
| 5418902    | Advertising specialties goods distributor .....                        | 148                     | 228 490            | 26 090                   | 6 187                           | 653   | 35.5                                     | 10.4                   |
| 5418903    | Sign painting & lettering shop .....                                   | 69                      | 25 848             | 7 261                    | 1 352                           | 295   | 37.5                                     | 37.6                   |
| 5418909    | All other advertising .....  | 74                      | D                  | D                        | D                               | g   | D  | D                      |
| 5419       | Other professional, scientific, & technical services .....             | 1 321                   | 1 472 253          | 483 496                  | 99 879                          | 11 032  | 22.7                                     | 9.1                    |
| 54191      | Marketing research & public opinion polling .....                      | 303                     | 831 621            | 287 699                  | 60 298                          | 6 162   | 16.5                                     | 9.9                    |
| 541910     | Marketing research & public opinion polling .....                      | 303                     | 831 621            | 287 699                  | 60 298                          | 6 162   | 16.5                                     | 9.9                    |
| 54192      | Photographic services .....  | 837                     | 509 180            | 149 061                  | 30 850                          | 3 600   | 34.3                                     | 2.6                    |
| 541921     | Photographic studios, portrait .....                                   | 322                     | 129 855            | 34 399                   | 6 705                           | 1 124   | 36.7                                     | 2.8                    |
| 541922     | Commercial photography .....   | 515                     | 379 325            | 114 662                  | 24 145                          | 2 476   | 33.4                                     | 2.6                    |
| 54193      | Translation & interpretation services .....                            | 67                      | 58 712             | 23 191                   | 4 399                           | 601   | 11.7                                     | 37.0                   |
| 541930     | Translation & interpretation services .....                            | 67                      | 58 712             | 23 191                   | 4 399                           | 601   | 11.7                                     | 37.0                   |
| 54199      | All other professional, scientific, & technical services .....         | 114                     | 72 740             | 23 545                   | 4 332                           | 669   | 21.0                                     | 23.3                   |
| 541990     | All other professional, scientific, & technical services .....         | 114                     | 72 740             | 23 545                   | 4 332                           | 669   | 21.0                                     | 23.3                   |
|            | <b>Newark, NJ PMSA</b>   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>        | <b>6 804</b>            | <b>7 958 263</b>   | <b>3 214 398</b>         | <b>707 523</b>                  | <b>62 207</b>   | <b>18.3</b>                              | <b>7.0</b>             |
| 541        | Professional, scientific, & technical services .....                   | 6 804                   | 7 958 263          | 3 214 398                | 707 523                         | 62 207  | 18.3                                     | 7.0                    |
| 5411       | Legal services .....   | 1 869                   | 1 818 673          | 788 853                  | 160 333                         | 14 464  | 20.5                                     | 3.3                    |
| 54111      | Offices of lawyers .....   | 1 804                   | 1 781 463          | 774 665                  | 157 281                         | 14 023  | 20.4                                     | 3.0                    |
| 541110     | Offices of lawyers .....   | 1 804                   | 1 781 463          | 774 665                  | 157 281                         | 14 023  | 20.4                                     | 3.0                    |
| 5411101    | Offices of lawyers (except legal aid societies) .....                  | 1 804                   | 1 781 463          | 774 665                  | 157 281                         | 14 023  | 20.4                                     | 3.0                    |
| 54119      | Other legal services .....   | 65                      | 37 210             | 14 188                   | 3 052                           | 441   | 23.1                                     | 13.4                   |
| 541191     | Title abstract & settlement offices .....                              | 54                      | 33 797             | 13 679                   | 2 948                           | 419   | 16.9                                     | 14.6                   |
| 541199     | All other legal services .....   | 11                      | 3 413              | 509                      | 104                             | 22  | 83.9                                     | 1.5                    |
| 5412       | Accounting, tax return prep, bookkeeping, & payroll services .....     | 819                     | 1 260 762          | 477 443                  | 102 446                         | 10 955  | 11.3                                     | 3.4                    |
| 54121      | Accounting, tax return prep, bookkeeping, & payroll services .....     | 819                     | 1 260 762          | 477 443                  | 102 446                         | 10 955  | 11.3                                     | 3.4                    |
| 541211     | Offices of certified public accountants .....                          | 528                     | 735 495            | 280 256                  | 61 626                          | 5 758   | 14.9                                     | 1.8                    |
| 541213     | Tax return preparation services .....                                  | 49                      | 10 297             | 4 675                    | 1 121                           | 707   | 23.3                                     | 9.7                    |
| 541214     | Payroll services .....   | 35                      | D                  | D                        | D                               | h   | D  | D                      |
| 541219     | Other accounting services .....  | 207                     | D                  | D                        | D                               | f   | D  | D                      |
| 5413       | Architectural, engineering, & related services .....                   | 839                     | 801 579            | 327 560                  | 75 633                          | 7 073   | 24.5                                     | 8.2                    |
| 54131      | Architectural services .....   | 172                     | 92 766             | 33 912                   | 7 364                           | 807   | 31.3                                     | 4.3                    |
| 541310     | Architectural services .....   | 172                     | 92 766             | 33 912                   | 7 364                           | 807   | 31.3                                     | 4.3                    |
| 54133      | Engineering services .....   | 495                     | 606 096            | 245 966                  | 57 223                          | 4 882   | 23.9                                     | 8.9                    |
| 541330     | Engineering services .....   | 495                     | 606 096            | 245 966                  | 57 223                          | 4 882   | 23.9                                     | 8.9                    |
| 54135      | Building inspection services .....                                     | 39                      | 5 675              | 2 088                    | 417                             | 74  | 58.9                                     | 3.9                    |
| 541350     | Building inspection services .....                                     | 39                      | 5 675              | 2 088                    | 417                             | 74  | 58.9                                     | 3.9                    |
| 54137      | Surveying & mapping (except geophysical) services .....                | 68                      | 17 461             | 8 665                    | 1 860                           | 269   | 44.0                                     | 9.6                    |
| 541370     | Surveying & mapping (except geophysical) services .....                | 68                      | 17 461             | 8 665                    | 1 860                           | 269   | 44.0                                     | 9.6                    |
| 54138      | Testing laboratories .....   | 55                      | 78 195             | 36 246                   | 8 622                           | 1 019   | 14.5                                     | 7.7                    |
| 541380     | Testing laboratories .....   | 55                      | 78 195             | 36 246                   | 8 622                           | 1 019   | 14.5                                     | 7.7                    |

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 <sup>1</sup> | Estimated <sup>2</sup> |
|            | <b>NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.</b>  |                         |                    |                          |                                 |   |  |                        |
|            | <b>Newark, NJ PMSA—Con.</b>   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services—Con.</b>          |                         |                    |                          |                                 |   |  |                        |
| 541        | Professional, scientific, & technical services—Con.                     |                         |                    |                          |                                 |   |  |                        |
| 5414       | Specialized design services .....                                       | 303                     | 148 538            | 40 596                   | 8 591                           | 985   | 45.5                                     | 5.7                    |
| 54141      | Interior design services .....  | 84                      | 39 784             | 7 265                    | 1 425                           | 223   | 48.3                                     | 14.5                   |
| 541410     | Interior design services .....  | 84                      | 39 784             | 7 265                    | 1 425                           | 223   | 48.3                                     | 14.5                   |
| 54142      | Industrial design services .....  | 18                      | 11 967             | 4 458                    | 833                             | 70  | 17.8                                     | —                      |
| 541420     | Industrial design services .....  | 18                      | 11 967             | 4 458                    | 833                             | 70  | 17.8                                     | —                      |
| 54143      | Graphic design services .....   | 186                     | 92 464             | 26 271                   | 5 986                           | 666   | 48.1                                     | 3.0                    |
| 541430     | Graphic design services .....   | 186                     | 92 464             | 26 271                   | 5 986                           | 666   | 48.1                                     | 3.0                    |
| 5414301    | Graphic design services (except commercial art & medical artists) ..    | 160                     | 86 187             | 24 632                   | 5 619                           | 612   | 47.2                                     | 2.6                    |
| 5414302    | Commercial art .....  | 26                      | 6 277              | 1 639                    | 367                             | 54  | 60.8                                     | 8.5                    |
| 54149      | Other specialized design services .....                                 | 15                      | 4 323              | 2 602                    | 347                             | 26  | 39.8                                     | —                      |
| 541490     | Other specialized design services .....                                 | 15                      | 4 323              | 2 602                    | 347                             | 26  | 39.8                                     | —                      |
| 5415       | Computer systems design & related services .....                        | 1 315                   | 1 763 274          | 754 969                  | 168 106                         | 11 814  | 16.3                                     | 8.3                    |
| 54151      | Computer systems design & related services .....                        | 1 315                   | 1 763 274          | 754 969                  | 168 106                         | 11 814  | 16.3                                     | 8.3                    |
| 541511     | Custom computer programming services .....                              | 565                     | 728 137            | 355 199                  | 80 224                          | 5 712   | 19.3                                     | 4.1                    |
| 541512     | Computer systems design services .....                                  | 572                     | 728 693            | 326 979                  | 66 048                          | 4 741   | 16.0                                     | 13.5                   |
| 5415121    | Computer systems integrators .....                                      | 125                     | 529 056            | 229 561                  | 48 003                          | 3 242   | 5.8                                      | 16.3                   |
| 5415122    | Computer systems consultants (except systems integrators) .....         | 447                     | 199 637            | 97 418                   | 18 045                          | 1 499   | 43.3                                     | 6.1                    |
| 541513     | Computer facilities management services .....                           | 13                      | D                  | D                        | D                               | f   | D  | D                      |
| 541519     | Other computer related services .....                                   | 165                     | D                  | D                        | D                               | e   | D  | D                      |
| 5416       | Management, scientific, & technical consulting services .....           | 966                     | 1 082 503          | 406 673                  | 89 723                          | 6 787   | 20.7                                     | 6.2                    |
| 54161      | Management consulting services .....                                    | 728                     | 947 351            | 353 452                  | 77 518                          | 5 330   | 18.2                                     | 5.5                    |
| 541611     | Administrative management & general management consulting service ..... | 307                     | 653 431            | 233 772                  | 53 089                          | 3 105   | 11.8                                     | 3.6                    |
| 541612     | Human resources & executive search consulting services .....            | 209                     | 140 433            | 68 876                   | 13 715                          | 1 262   | 37.9                                     | 10.7                   |
| 5416122    | Executive placement services .....                                      | 119                     | 78 299             | 41 349                   | 8 116                           | 813   | 39.8                                     | 11.3                   |
| 5416123    | Human resources & personnel management consulting .....                 | 78                      | 55 578             | 23 860                   | 4 810                           | 382   | 35.0                                     | 11.0                   |
| 541613     | Marketing consulting services .....                                     | 147                     | 112 805            | 35 147                   | 7 898                           | 660   | 30.1                                     | 11.8                   |
| 541614     | Process, physical distribution, & logistics consulting services .....   | 36                      | 30 694             | 11 657                   | 2 016                           | 200   | 13.9                                     | .9                     |
| 541618     | Other management consulting services .....                              | 29                      | 9 988              | 4 000                    | 800                             | 103   | 35.4                                     | .4                     |
| 54162      | Environmental consulting services .....                                 | 88                      | 75 193             | 27 572                   | 6 659                           | 890   | 39.4                                     | 4.0                    |
| 541620     | Environmental consulting services .....                                 | 88                      | 75 193             | 27 572                   | 6 659                           | 890   | 39.4                                     | 4.0                    |
| 54169      | Other scientific & technical consulting services .....                  | 150                     | 59 959             | 25 649                   | 5 546                           | 567   | 36.8                                     | 20.5                   |
| 541690     | Other scientific & technical consulting services .....                  | 150                     | 59 959             | 25 649                   | 5 546                           | 567   | 36.8                                     | 20.5                   |
| 5417       | Scientific research & development services .....                        | 81                      | 328 781            | 181 846                  | 47 267                          | 3 756   | 7.0                                      | 6.9                    |
| 54171      | R&D in the physical, engineering, & life sciences .....                 | 69                      | 322 330            | 179 529                  | 46 872                          | 3 732   | 6.8                                      | 6.2                    |
| 541710     | R&D in the physical, engineering, & life sciences .....                 | 69                      | 322 330            | 179 529                  | 46 872                          | 3 732   | 6.8                                      | 6.2                    |
| 5417101    | R&D in the physical & engineering sciences .....                        | 40                      | 149 634            | 68 313                   | 21 469                          | 1 136   | 10.3                                     | 10.7                   |
| 5417102    | Research & development in the life sciences .....                       | 29                      | 172 696            | 111 216                  | 25 403                          | 2 596   | 3.7                                      | 2.3                    |
| 54172      | Research & development in the social sciences & humanities .....        | 12                      | 6 451              | 2 317                    | 395                             | 24  | 18.4                                     | 39.9                   |
| 541720     | R&D in the social sciences & humanities .....                           | 12                      | 6 451              | 2 317                    | 395                             | 24  | 18.4                                     | 39.9                   |
| 5418       | Advertising & related services .....                                    | 401                     | 495 508            | 162 299                  | 38 219                          | 4 108   | 22.1                                     | 7.0                    |
| 54181      | Advertising agencies .....  | 168                     | 198 392            | 94 101                   | 23 060                          | 1 870   | 23.7                                     | 6.3                    |
| 541810     | Advertising agencies .....  | 168                     | 198 392            | 94 101                   | 23 060                          | 1 870   | 23.7                                     | 6.3                    |
| 54182      | Public relations agencies .....   | 70                      | 29 416             | 11 319                   | 2 513                           | 243   | 46.4                                     | 5.1                    |
| 541820     | Public relations agencies .....   | 70                      | 29 416             | 11 319                   | 2 513                           | 243   | 46.4                                     | 5.1                    |
| 54183      | Media buying services .....   | 11                      | 16 867             | 6 435                    | 1 513                           | 121   | 19.1                                     | 7.0                    |
| 541830     | Media buying services .....   | 11                      | 16 867             | 6 435                    | 1 513                           | 121   | 19.1                                     | 7.0                    |
| 54184      | Media representatives .....   | 25                      | 10 927             | 3 325                    | 692                             | 75  | 46.1                                     | 29.5                   |
| 541840     | Media representatives .....   | 25                      | 10 927             | 3 325                    | 692                             | 75  | 46.1                                     | 29.5                   |
| 54185      | Display advertising .....   | 17                      | 70 247             | 8 334                    | 1 855                           | 586   | 6.4                                      | —                      |
| 541850     | Display advertising .....   | 17                      | 70 247             | 8 334                    | 1 855                           | 586   | 6.4                                      | —                      |
| 5418501    | Display advertising (except outdoor) .....                              | 10                      | D                  | D                        | D                               | e   | D  | D                      |
| 5418502    | Outdoor advertising services .....                                      | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 54186      | Direct mail advertising .....   | 30                      | 71 598             | 21 223                   | 4 618                           | 672   | 28.5                                     | 16.2                   |
| 541860     | Direct mail advertising .....   | 30                      | 71 598             | 21 223                   | 4 618                           | 672   | 28.5                                     | 16.2                   |
| 54189      | Other services related to advertising .....                             | 76                      | D                  | D                        | D                               | e   | D  | D                      |
| 541890     | Other services related to advertising .....                             | 76                      | D                  | D                        | D                               | e   | D  | D                      |
| 5418902    | Advertising specialties goods distributor .....                         | 48                      | 79 151             | 11 862                   | 2 762                           | 282   | 16.6                                     | .6                     |
| 5418903    | Sign painting & lettering shop .....                                    | 18                      | D                  | D                        | D                               | b   | D  | D                      |
| 5418909    | All other advertising .....   | 10                      | D                  | D                        | D                               | c   | D  | D                      |
| 5419       | Other professional, scientific, & technical services .....              | 211                     | 258 645            | 74 159                   | 17 205                          | 2 265   | 12.1                                     | 43.7                   |
| 54191      | Marketing research & public opinion polling .....                       | 57                      | 200 503            | 54 902                   | 13 163                          | 1 544   | 8.9                                      | 53.5                   |
| 541910     | Marketing research & public opinion polling .....                       | 57                      | 200 503            | 54 902                   | 13 163                          | 1 544   | 8.9                                      | 53.5                   |
| 54192      | Photographic services .....   | 114                     | 37 383             | 12 296                   | 2 593                           | 547   | 33.7                                     | .8                     |
| 541921     | Photographic studios, portrait .....                                    | 76                      | 26 513             | 8 819                    | 1 763                           | 417   | 28.6                                     | 1.1                    |
| 541922     | Commercial photography .....  | 38                      | 10 870             | 3 477                    | 830                             | 130   | 46.2                                     | .2                     |
| 54199      | All other professional, scientific, & technical services .....          | 33                      | 19 318             | 6 707                    | 1 393                           | 160   | 3.6                                      | 26.6                   |
| 541990     | All other professional, scientific, & technical services .....          | 33                      | 19 318             | 6 707                    | 1 393                           | 160   | 3.6                                      | 26.6                   |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>Newburgh, NY—PA PMSA</b>  |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>      | <b>658</b>              | <b>280 868</b>     | <b>100 442</b>           | <b>21 962</b>                   | <b>2 780</b>  | <b>41.9</b>                              | <b>5.2</b>             |
| 541  | Professional, scientific, & technical services .....                 | 658                     | 280 868            | 100 442                  | 21 962                          | 2 780   | 41.9                                     | 5.2                    |
| 5411   | Legal services .....   | 236                     | 97 034             | 36 963                   | 8 228                           | 1 006   | 50.6                                     | 2.4                    |
| 54111  | Offices of lawyers .....   | 219                     | 91 201             | 34 770                   | 7 834                           | 940   | 51.9                                     | 2.4                    |
| 541110   | Offices of lawyers .....   | 219                     | 91 201             | 34 770                   | 7 834                           | 940   | 51.9                                     | 2.4                    |
| 5411101  | Offices of lawyers (except legal aid societies) .....                | 219                     | 91 201             | 34 770                   | 7 834                           | 940   | 51.9                                     | 2.4                    |
| 54119  | Other legal services .....   | 17                      | 5 833              | 2 193                    | 394                             | 66  | 29.6                                     | 2.1                    |
| 541191   | Title abstract & settlement offices .....                            | 16                      | D                  | D                        | D                               | b   | D  | D                      |
| 5412   | Accounting, tax return prep, bookkeeping, & payroll services .....   | 101                     | 30 949             | 13 875                   | 3 209                           | 496   | 35.0                                     | 17.4                   |
| 54121  | Accounting, tax return prep, bookkeeping, & payroll services .....   | 101                     | 30 949             | 13 875                   | 3 209                           | 496   | 35.0                                     | 17.4                   |
| 541211   | Offices of certified public accountants .....                        | 65                      | 26 406             | 11 973                   | 2 810                           | 384   | 29.1                                     | 19.8                   |
| 541213   | Tax return preparation services .....                                | 12                      | 1 134              | 508                      | 117                             | 46  | 60.8                                     | 7.7                    |
| 541219   | Other accounting services .....                                      | 24                      | 3 409              | 1 394                    | 282                             | 66  | 72.1                                     | 4.3                    |
| 5413   | Architectural, engineering, & related services .....                 | 94                      | 45 881             | 18 902                   | 3 940                           | 489   | 41.6                                     | 3.6                    |
| 54133  | Engineering services .....   | 46                      | 31 870             | 14 650                   | 2 854                           | 333   | 33.1                                     | 3.6                    |
| 541330   | Engineering services .....   | 46                      | 31 870             | 14 650                   | 2 854                           | 333   | 33.1                                     | 3.6                    |
| 54135  | Building inspection services .....                                   | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 541350   | Building inspection services .....                                   | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 54137  | Surveying & mapping (except geophysical) services .....              | 18                      | 3 095              | 1 196                    | 267                             | 54  | 83.8                                     | —                      |
| 541370   | Surveying & mapping (except geophysical) services .....              | 18                      | 3 095              | 1 196                    | 267                             | 54  | 83.8                                     | —                      |
| 5414   | Specialized design services .....                                    | 22                      | 3 947              | 1 404                    | 266                             | 27  | 59.5                                     | 1.2                    |
| 54143  | Graphic design services .....  | 12                      | 1 481              | 800                      | 132                             | 11  | 66.2                                     | —                      |
| 541430   | Graphic design services .....  | 12                      | 1 481              | 800                      | 132                             | 11  | 66.2                                     | —                      |
| 5415   | Computer systems design & related services .....                     | 70                      | 41 487             | 12 339                   | 2 886                           | 264   | 23.3                                     | 1.3                    |
| 54151  | Computer systems design & related services .....                     | 70                      | 41 487             | 12 339                   | 2 886                           | 264   | 23.3                                     | 1.3                    |
| 541511   | Custom computer programming services .....                           | 28                      | 7 657              | 3 811                    | 750                             | 90  | 42.4                                     | 1.0                    |
| 541512   | Computer systems design services .....                               | 31                      | 30 098             | 7 362                    | 1 953                           | 150   | 16.1                                     | 1.6                    |
| 5415121  | Computer systems integrators .....                                   | 7                       | D                  | D                        | D                               | c   | D  | D                      |
| 5415122  | Computer systems consultants (except systems integrators) .....      | 24                      | D                  | D                        | D                               | b   | D  | D                      |
| 5416   | Management, scientific, & technical consulting services .....        | 77                      | 28 237             | 8 824                    | 1 863                           | 218   | 58.7                                     | 2.0                    |
| 54161  | Management consulting services .....                                 | 46                      | 16 535             | 5 436                    | 1 051                           | 115   | 76.8                                     | 2.5                    |
| 541612   | Human resources & executive search consulting services .....         | 9                       | 4 590              | 2 239                    | 298                             | 30  | 78.9                                     | —                      |
| 54162  | Environmental consulting services .....                              | 18                      | 9 778              | 2 760                    | 687                             | 80  | 21.2                                     | 1.6                    |
| 541620   | Environmental consulting services .....                              | 18                      | 9 778              | 2 760                    | 687                             | 80  | 21.2                                     | 1.6                    |
| 5418   | Advertising & related services .....                                 | 33                      | 27 041             | 6 230                    | 1 146                           | 185   | 28.3                                     | 7.4                    |
| 54184  | Media representatives .....  | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 541840   | Media representatives .....  | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418402  | Publishers' advertising representatives .....                        | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 54189  | Other services related to advertising .....                          | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 541890   | Other services related to advertising .....                          | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 5418903  | Sign painting & lettering shop .....                                 | 7                       | 1 893              | 404                      | 92                              | 29  | 96.0                                     | —                      |
| 5419   | Other professional, scientific, & technical services .....           | 19                      | 3 548              | 1 130                    | 237                             | 57  | 61.2                                     | 5.7                    |
| 54192  | Photographic services .....  | 14                      | 2 285              | 697                      | 142                             | 43  | 46.5                                     | 3.5                    |
| 541921   | Photographic studios, portrait .....                                 | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| <b>Stamford—Norwalk, CT PMSA</b>                                       |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>      | <b>2 300</b>            | <b>3 541 118</b>   | <b>1 495 790</b>         | <b>318 179</b>                  | <b>21 663</b>   | <b>17.0</b>                              | <b>5.1</b>             |
| 541  | Professional, scientific, & technical services .....                 | 2 300                   | 3 541 118          | 1 495 790                | 318 179                         | 21 663  | 17.0                                     | 5.1                    |
| 5411   | Legal services .....   | 434                     | 322 199            | 108 695                  | 23 979                          | 2 298   | 24.0                                     | 5.5                    |
| 54111  | Offices of lawyers .....   | 427                     | 319 723            | 108 026                  | 23 816                          | 2 276   | 24.1                                     | 5.5                    |
| 541110   | Offices of lawyers .....   | 427                     | 319 723            | 108 026                  | 23 816                          | 2 276   | 24.1                                     | 5.5                    |
| 5411101  | Offices of lawyers (except legal aid societies) .....                | 427                     | 319 723            | 108 026                  | 23 816                          | 2 276   | 24.1                                     | 5.5                    |
| 5412   | Accounting, tax return prep, bookkeeping, & payroll services .....   | 199                     | 320 518            | 116 551                  | 25 467                          | 2 244   | 11.3                                     | 3.1                    |
| 54121  | Accounting, tax return prep, bookkeeping, & payroll services .....   | 199                     | 320 518            | 116 551                  | 25 467                          | 2 244   | 11.3                                     | 3.1                    |
| 541211   | Offices of certified public accountants .....                        | 136                     | 295 535            | 107 969                  | 23 845                          | 2 000   | 9.5                                      | 2.9                    |
| 541213   | Tax return preparation services .....                                | 15                      | 2 400              | 827                      | 179                             | 23  | 54.9                                     | —                      |
| 541219   | Other accounting services .....                                      | 41                      | 7 657              | 2 968                    | 677                             | 97  | 66.3                                     | 14.9                   |
| 5413   | Architectural, engineering, & related services .....                 | 220                     | 135 305            | 52 975                   | 11 067                          | 1 052   | 41.8                                     | 5.7                    |
| 54131  | Architectural services .....   | 87                      | 45 934             | 16 422                   | 3 457                           | 330   | 41.1                                     | 2.8                    |
| 541310   | Architectural services .....   | 87                      | 45 934             | 16 422                   | 3 457                           | 330   | 41.1                                     | 2.8                    |
| 54133  | Engineering services .....   | 108                     | 66 958             | 28 212                   | 5 773                           | 523   | 49.7                                     | 9.5                    |
| 541330   | Engineering services .....   | 108                     | 66 958             | 28 212                   | 5 773                           | 523   | 49.7                                     | 9.5                    |
| 54137  | Surveying & mapping (except geophysical) services .....              | 10                      | 6 190              | 3 200                    | 762                             | 89  | 13.1                                     | 4                      |
| 541370   | Surveying & mapping (except geophysical) services .....              | 10                      | 6 190              | 3 200                    | 762                             | 89  | 13.1                                     | 4                      |
| 54138  | Testing laboratories .....   | 8                       | 14 958             | 4 674                    | 997                             | 91  | 17.0                                     | —                      |
| 541380   | Testing laboratories .....   | 8                       | 14 958             | 4 674                    | 997                             | 91  | 17.0                                     | —                      |
| 5414   | Specialized design services .....                                    | 177                     | 119 156            | 36 169                   | 7 677                           | 616   | 36.8                                     | 4.4                    |
| 54141  | Interior design services .....                                       | 59                      | 45 079             | 9 551                    | 1 818                           | 188   | 45.7                                     | 6.2                    |
| 541410   | Interior design services .....                                       | 59                      | 45 079             | 9 551                    | 1 818                           | 188   | 45.7                                     | 6.2                    |
| 54143  | Graphic design services .....  | 107                     | 67 001             | 24 091                   | 5 425                           | 399   | 31.5                                     | 3.7                    |
| 541430   | Graphic design services .....  | 107                     | 67 001             | 24 091                   | 5 425                           | 399   | 31.5                                     | 3.7                    |
| 5414301  | Graphic design services (except commercial art & medical artists) .. | 92                      | 57 784             | 21 039                   | 4 658                           | 352   | 34.4                                     | 4.0                    |
| 5414302  | Commercial art .....   | 15                      | 9 217              | 3 052                    | 767                             | 47  | 13.1                                     | 2.3                    |
| 54149  | Other specialized design services .....                              | 7                       | D                  | D                        | D                               | a   | D  | D                      |
| 541490   | Other specialized design services .....                              | 7                       | D                  | D                        | D                               | a   | 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 <sup>1</sup> | Estimated <sup>2</sup> |
|            | <b>NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.</b>  |                         |                    |                          |                                 |   |  |                        |
|            | <b>Stamford—Norwalk, CT PMSA—Con.</b>                                   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services—Con.</b>          |                         |                    |                          |                                 |   |  |                        |
| 541        | Professional, scientific, & technical services—Con.                     |                         |                    |                          |                                 |   |  |                        |
| 5415       | Computer systems design & related services .....                        | 291                     | 469 043            | 180 978                  | 48 444                          | 2 580   | 16.1                                     | 5.0                    |
| 54151      | Computer systems design & related services .....                        | 291                     | 469 043            | 180 978                  | 48 444                          | 2 580   | 16.1                                     | 5.0                    |
| 541511     | Custom computer programming services .....                              | 131                     | 203 777            | 104 096                  | 22 326                          | 1 571   | 17.0                                     | 8.6                    |
| 541512     | Computer systems design services .....                                  | 120                     | 237 500            | 67 738                   | 24 880                          | 819   | 14.4                                     | 2.5                    |
| 5415121    | Computer systems integrators .....                                      | 44                      | 143 380            | 24 722                   | 5 503                           | 360   | 13.5                                     | 1.0                    |
| 5415122    | Computer systems consultants (except systems integrators) .....         | 76                      | 94 120             | 43 016                   | 19 377                          | 459   | 15.6                                     | 4.8                    |
| 541519     | Other computer related services .....                                   | 35                      | D                  | D                        | D                               | c   | D  | D                      |
| 5416       | Management, scientific, & technical consulting services .....           | 610                     | 981 101            | 480 840                  | 99 597                          | 4 918   | 19.6                                     | 4.0                    |
| 54161      | Management consulting services .....                                    | 547                     | 950 628            | 471 492                  | 97 195                          | 4 760   | 18.2                                     | 3.9                    |
| 541611     | Administrative management & general management consulting service ..... | 192                     | 386 269            | 198 430                  | 44 309                          | 1 705   | 14.6                                     | 4.2                    |
| 541612     | Human resources & executive search consulting services .....            | 154                     | 208 557            | 124 928                  | 24 880                          | 1 358   | 26.0                                     | 2.1                    |
| 5416121    | Actuarial consulting .....  | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416122    | Executive placement services .....                                      | 100                     | 113 614            | 65 440                   | 11 434                          | 514   | 17.4                                     | 3.4                    |
| 5416123    | Human resources & personnel management consulting .....                 | 51                      | D                  | D                        | D                               | f   | D  | D                      |
| 541613     | Marketing consulting services .....                                     | 174                     | 306 293            | 129 449                  | 24 779                          | 1 440   | 17.0                                     | 4.8                    |
| 541614     | Process, physical distribution, & logistics consulting services .....   | 16                      | 34 172             | 10 698                   | 1 783                           | 116   | 6.1                                      | 5.5                    |
| 541618     | Other management consulting services .....                              | 11                      | 15 337             | 7 987                    | 1 444                           | 141   | 53.7                                     | —                      |
| 54169      | Other scientific & technical consulting services .....                  | 55                      | 28 144             | 8 486                    | 2 237                           | 141   | 63.7                                     | 2.2                    |
| 541690     | Other scientific & technical consulting services .....                  | 55                      | 28 144             | 8 486                    | 2 237                           | 141   | 63.7                                     | 2.2                    |
| 5417       | Scientific research & development services .....                        | 24                      | 27 773             | 10 865                   | 1 847                           | 113   | 10.5                                     | 3.3                    |
| 54171      | R&D in the physical, engineering, & life sciences .....                 | 17                      | D                  | D                        | D                               | b   | D  | D                      |
| 541710     | R&D in the physical, engineering, & life sciences .....                 | 17                      | D                  | D                        | D                               | b   | D  | D                      |
| 54172      | Research & development in the social sciences & humanities .....        | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 541720     | R&D in the social sciences & humanities .....                           | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418       | Advertising & related services .....                                    | 221                     | 538 535            | 207 651                  | 47 216                          | 5 328   | 16.7                                     | 5.2                    |
| 54181      | Advertising agencies .....  | 94                      | 163 748            | 75 529                   | 16 605                          | 1 064   | 16.4                                     | 5.5                    |
| 541810     | Advertising agencies .....  | 94                      | 163 748            | 75 529                   | 16 605                          | 1 064   | 16.4                                     | 5.5                    |
| 54182      | Public relations agencies .....   | 40                      | 35 348             | 11 048                   | 2 369                           | 184   | 27.2                                     | 6.9                    |
| 541820     | Public relations agencies .....   | 40                      | 35 348             | 11 048                   | 2 369                           | 184   | 27.2                                     | 6.9                    |
| 54184      | Media representatives .....   | 14                      | 25 528             | 9 701                    | 2 211                           | 201   | 14.8                                     | 47.2                   |
| 541840     | Media representatives .....   | 14                      | 25 528             | 9 701                    | 2 211                           | 201   | 14.8                                     | 47.2                   |
| 5418402    | Publishers' advertising representatives .....                           | 12                      | D                  | D                        | D                               | c   | D  | D                      |
| 54185      | Display advertising .....   | 6                       | D                  | D                        | D                               | g   | D  | D                      |
| 541850     | Display advertising .....   | 6                       | D                  | D                        | D                               | g   | D  | D                      |
| 5418501    | Display advertising (except outdoor) .....                              | 5                       | D                  | D                        | D                               | g   | D  | D                      |
| 54186      | Direct mail advertising .....   | 27                      | 160 147            | 42 940                   | 9 909                           | 765   | 22.5                                     | .3                     |
| 541860     | Direct mail advertising .....   | 27                      | 160 147            | 42 940                   | 9 909                           | 765   | 22.5                                     | .3                     |
| 54189      | Other services related to advertising .....                             | 30                      | D                  | D                        | D                               | f   | D  | D                      |
| 541890     | Other services related to advertising .....                             | 30                      | D                  | D                        | D                               | f   | D  | D                      |
| 5418902    | Advertising specialties goods distributor .....                         | 16                      | D                  | D                        | D                               | c   | D  | D                      |
| 5418909    | All other advertising .....   | 7                       | 50 435             | 26 210                   | 6 253                           | 393   | 16.8                                     | —                      |
| 5419       | Other professional, scientific, & technical services .....              | 124                     | 627 488            | 301 066                  | 52 885                          | 2 514   | 4.6                                      | 7.7                    |
| 54191      | Marketing research & public opinion polling .....                       | 80                      | 616 978            | 298 480                  | 52 340                          | 2 438   | 3.6                                      | 7.8                    |
| 541910     | Marketing research & public opinion polling .....                       | 80                      | 616 978            | 298 480                  | 52 340                          | 2 438   | 3.6                                      | 7.8                    |
| 54192      | Photographic services .....   | 39                      | 9 292              | 2 301                    | 481                             | 62  | 64.0                                     | 3.1                    |
| 541921     | Photographic studios, portrait .....                                    | 18                      | 4 779              | 858                      | 170                             | 34  | 72.6                                     | .8                     |
| 541922     | Commercial photography .....  | 21                      | 4 513              | 1 443                    | 311                             | 28  | 54.8                                     | 5.5                    |
|            | <b>Trenton, NJ PMSA</b>   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>         | <b>1 223</b>            | <b>1 407 284</b>   | <b>586 235</b>           | <b>128 130</b>                  | <b>10 930</b>   | <b>17.5</b>                              | <b>5.6</b>             |
| 541        | Professional, scientific, & technical services .....                    | 1 223                   | 1 407 284          | 586 235                  | 128 130                         | 10 930  | 17.5                                     | 5.6                    |
| 5411       | Legal services .....  | 250                     | 220 515            | 98 110                   | 19 576                          | 1 842   | 15.1                                     | 3.2                    |
| 54111      | Offices of lawyers .....  | 233                     | 199 275            | 88 485                   | 17 670                          | 1 656   | 16.0                                     | 3.4                    |
| 541110     | Offices of lawyers .....  | 233                     | 199 275            | 88 485                   | 17 670                          | 1 656   | 16.0                                     | 3.4                    |
| 5411101    | Offices of lawyers (except legal aid societies) .....                   | 233                     | 199 275            | 88 485                   | 17 670                          | 1 656   | 16.0                                     | 3.4                    |
| 54119      | Other legal services .....  | 17                      | 21 240             | 9 625                    | 1 906                           | 186   | 6.4                                      | .5                     |
| 541191     | Title abstract & settlement offices .....                               | 15                      | D                  | D                        | D                               | c   | D  | D                      |
| 5412       | Accounting, tax return prep, bookkeeping, & payroll services .....      | 122                     | 64 532             | 26 019                   | 5 760                           | 876   | 33.3                                     | 19.3                   |
| 54121      | Accounting, tax return prep, bookkeeping, & payroll services .....      | 122                     | 64 532             | 26 019                   | 5 760                           | 876   | 33.3                                     | 19.3                   |
| 541211     | Offices of certified public accountants .....                           | 74                      | 47 306             | 19 074                   | 3 994                           | 479   | 33.2                                     | 24.3                   |
| 541213     | Tax return preparation services .....                                   | 10                      | 1 735              | 872                      | 307                             | 198   | 28.2                                     | .3                     |
| 541219     | Other accounting services .....   | 37                      | D                  | D                        | D                               | c   | D  | D                      |
| 5413       | Architectural, engineering, & related services .....                    | 171                     | 222 096            | 96 279                   | 21 586                          | 2 039   | 18.9                                     | 6.3                    |
| 54131      | Architectural services .....  | 59                      | 85 815             | 29 764                   | 6 365                           | 644   | 15.6                                     | .8                     |
| 541310     | Architectural services .....  | 59                      | 85 815             | 29 764                   | 6 365                           | 644   | 15.6                                     | .8                     |
| 54133      | Engineering services .....  | 93                      | 124 479            | 61 206                   | 13 940                          | 1 235   | 21.3                                     | 10.7                   |
| 541330     | Engineering services .....  | 93                      | 124 479            | 61 206                   | 13 940                          | 1 235   | 21.3                                     | 10.7                   |
| 54137      | Surveying & mapping (except geophysical) services .....                 | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 541370     | Surveying & mapping (except geophysical) services .....                 | 10                      | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>Trenton, NJ PMSA—Con.</b>   |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services—Con.</b>          |                         |                    |                          |                                 |   |  |                        |
| 541  | Professional, scientific, & technical services—Con.                     |                         |                    |                          |                                 |   |  |                        |
| 5414   | Specialized design services .....                                       | 34                      | D                  | D                        | D                               | c   | D  | D                      |
| 54141  | Interior design services .....  | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 541410   | Interior design services .....  | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 54143  | Graphic design services .....   | 24                      | 8 384              | 3 160                    | 770                             | 86  | 37.3                                     | 5.7                    |
| 541430   | Graphic design services (except commercial art & medical artists) ..    | 19                      | 7 813              | 3 013                    | 751                             | 81  | 32.7                                     | 6.1                    |
| 5415   | Computer systems design & related services .....                        | 247                     | 210 778            | 95 167                   | 18 963                          | 1 392   | 27.8                                     | 4.1                    |
| 54151  | Computer systems design & related services .....                        | 247                     | 210 778            | 95 167                   | 18 963                          | 1 392   | 27.8                                     | 4.1                    |
| 541511   | Custom computer programming services .....                              | 90                      | 87 602             | 41 547                   | 7 381                           | 720   | 20.3                                     | 7.3                    |
| 541512   | Computer systems design services .....                                  | 121                     | 103 264            | 44 919                   | 10 313                          | 543   | 28.3                                     | 1.3                    |
| 5415121  | Computer systems integrators .....                                      | 24                      | 59 715             | 25 122                   | 6 374                           | 229   | 17.1                                     | 1.2                    |
| 5415122  | Computer systems consultants (except systems integrators) .....         | 97                      | 43 549             | 19 797                   | 3 939                           | 314   | 43.6                                     | 1.5                    |
| 541519   | Other computer related services .....                                   | 33                      | 18 556             | 8 082                    | 1 116                           | 112   | 55.4                                     | 5.1                    |
| 5416   | Management, scientific, & technical consulting services .....           | 211                     | 215 299            | 94 343                   | 20 950                          | 1 429   | 19.5                                     | 7.6                    |
| 54161  | Management consulting services .....                                    | 155                     | 152 568            | 70 249                   | 14 691                          | 992   | 18.1                                     | 3.2                    |
| 541611   | Administrative management & general management consulting service ..... | 62                      | 52 504             | 27 101                   | 6 480                           | 363   | 26.9                                     | 4.0                    |
| 541612   | Human resources & executive search consulting services .....            | 41                      | D                  | D                        | D                               | e   | D  | D                      |
| 5416122  | Executive placement services .....                                      | 17                      | D                  | D                        | D                               | b   | D  | D                      |
| 5416123  | Human resources & personnel management consulting .....                 | 23                      | 31 502             | 17 455                   | 3 401                           | 233   | 20.5                                     | 2.3                    |
| 541613   | Marketing consulting services .....                                     | 39                      | 42 462             | 16 682                   | 3 523                           | 278   | 9.0                                      | 4.2                    |
| 541614   | Process, physical distribution, & logistics consulting services .....   | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 54162  | Environmental consulting services .....                                 | 20                      | 31 273             | 13 328                   | 3 526                           | 254   | 6.1                                      | 25.8                   |
| 541620   | Environmental consulting services .....                                 | 20                      | 31 273             | 13 328                   | 3 526                           | 254   | 6.1                                      | 25.8                   |
| 54169  | Other scientific & technical consulting services .....                  | 36                      | 31 458             | 10 766                   | 2 733                           | 183   | 39.3                                     | 10.7                   |
| 541690   | Other scientific & technical consulting services .....                  | 36                      | 31 458             | 10 766                   | 2 733                           | 183   | 39.3                                     | 10.7                   |
| 5417   | Scientific research & development services .....                        | 43                      | 233 026            | 81 693                   | 20 511                          | 1 382   | 5.0                                      | 3.6                    |
| 54171  | R&D in the physical, engineering, & life sciences .....                 | 37                      | 229 580            | 80 108                   | 20 059                          | 1 356   | 4.9                                      | 3.1                    |
| 541710   | R&D in the physical, engineering, & life sciences .....                 | 37                      | 229 580            | 80 108                   | 20 059                          | 1 356   | 4.9                                      | 3.1                    |
| 5417101  | R&D in the physical & engineering sciences .....                        | 24                      | 167 100            | 70 595                   | 18 062                          | 1 022   | 5.2                                      | 4.3                    |
| 5417102  | Research & development in the life sciences .....                       | 13                      | 62 480             | 9 513                    | 1 997                           | 334   | 4.1                                      | —                      |
| 5418   | Advertising & related services .....                                    | 79                      | 102 192            | 49 824                   | 10 915                          | 908   | 15.3                                     | 2.8                    |
| 54181  | Advertising agencies .....  | 26                      | 57 803             | 33 802                   | 7 686                           | 545   | .9                                       | .6                     |
| 541810   | Advertising agencies .....  | 26                      | 57 803             | 33 802                   | 7 686                           | 545   | .9                                       | .6                     |
| 54182  | Public relations agencies .....   | 28                      | 20 141             | 7 983                    | 1 528                           | 123   | 24.2                                     | 10.5                   |
| 541820   | Public relations agencies .....   | 28                      | 20 141             | 7 983                    | 1 528                           | 123   | 24.2                                     | 10.5                   |
| 54189  | Other services related to advertising .....                             | 8                       | D                  | D                        | D                               | a   | D  | D                      |
| 541890   | Other services related to advertising .....                             | 8                       | D                  | D                        | D                               | a   | D  | D                      |
| 5419   | Other professional, scientific, & technical services .....              | 66                      | D                  | D                        | D                               | f   | D  | D                      |
| 54191  | Marketing research & public opinion polling .....                       | 34                      | 108 490            | 32 802                   | 7 473                           | 802   | 14.1                                     | 8.4                    |
| 541910   | Marketing research & public opinion polling .....                       | 34                      | 108 490            | 32 802                   | 7 473                           | 802   | 14.1                                     | 8.4                    |
| 54192  | Photographic services .....   | 20                      | D                  | D                        | D                               | b   | D  | D                      |
| 541921   | Photographic studios, portrait .....                                    | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 541922   | Commercial photography .....  | 9                       | 3 380              | 1 144                    | 258                             | 33  | 30.3                                     | .8                     |
| 54199  | All other professional, scientific, & technical services .....          | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 541990   | All other professional, scientific, & technical services .....          | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>Waterbury, CT PMSA</b>  |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>         | <b>376</b>              | <b>148 458</b>     | <b>54 602</b>            | <b>11 564</b>                   | <b>1 617</b>  | <b>45.0</b>                              | <b>5.0</b>             |
| 541  | Professional, scientific, & technical services .....                    | 376                     | 148 458            | 54 602                   | 11 564                          | 1 617   | 45.0                                     | 5.0                    |
| 5411   | Legal services .....  | 150                     | 62 601             | 21 793                   | 5 293                           | 728   | 41.5                                     | 2.6                    |
| 54111  | Offices of lawyers .....  | 144                     | 61 922             | 21 559                   | 5 237                           | 716   | 41.3                                     | 2.3                    |
| 541110   | Offices of lawyers .....  | 144                     | 61 922             | 21 559                   | 5 237                           | 716   | 41.3                                     | 2.3                    |
| 5411101  | Offices of lawyers (except legal aid societies) .....                   | 144                     | 61 922             | 21 559                   | 5 237                           | 716   | 41.3                                     | 2.3                    |
| 5412   | Accounting, tax return prep, bookkeeping, & payroll services .....      | 60                      | 14 509             | 5 213                    | 1 266                           | 191   | 57.4                                     | 4.9                    |
| 54121  | Accounting, tax return prep, bookkeeping, & payroll services .....      | 60                      | 14 509             | 5 213                    | 1 266                           | 191   | 57.4                                     | 4.9                    |
| 541211   | Offices of certified public accountants .....                           | 37                      | 11 291             | 4 300                    | 1 048                           | 139   | 50.3                                     | 3.2                    |
| 541219   | Other accounting services .....   | 15                      | 2 557              | 684                      | 127                             | 24  | 87.2                                     | 12.8                   |
| 5413   | Architectural, engineering, & related services .....                    | 63                      | 32 338             | 13 837                   | 2 293                           | 331   | 45.0                                     | 2.9                    |
| 54131  | Architectural services .....  | 15                      | D                  | D                        | D                               | b   | D  | D                      |
| 541310   | Architectural services .....  | 15                      | D                  | D                        | D                               | b   | D  | D                      |
| 54133  | Engineering services .....  | 34                      | 22 565             | 9 861                    | 1 458                           | 216   | 41.9                                     | 2.1                    |
| 541330   | Engineering services .....  | 34                      | 22 565             | 9 861                    | 1 458                           | 216   | 41.9                                     | 2.1                    |
| 54137  | Surveying & mapping (except geophysical) services .....                 | 7                       | 2 022              | 569                      | 138                             | 26  | 57.3                                     | 15.5                   |
| 541370   | Surveying & mapping (except geophysical) services .....                 | 7                       | 2 022              | 569                      | 138                             | 26  | 57.3                                     | 15.5                   |
| 5414   | Specialized design services .....                                       | 10                      | 4 793              | 996                      | 189                             | 37  | 20.9                                     | 11.6                   |
| 54143  | Graphic design services .....   | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 541430   | Graphic design services .....   | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 5414301  | Graphic design services (except commercial art & medical artists) ..    | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 5415   | Computer systems design & related services .....                        | 24                      | 11 751             | 7 061                    | 1 391                           | 88  | 57.1                                     | 10.6                   |
| 54151  | Computer systems design & related services .....                        | 24                      | 11 751             | 7 061                    | 1 391                           | 88  | 57.1                                     | 10.6                   |
| 541519   | Other computer related services .....                                   | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416   | Management, scientific, & technical consulting services .....           | 32                      | 11 506             | 2 502                    | 537                             | 75  | 50.1                                     | 15.5                   |
| 54161  | Management consulting services .....                                    | 28                      | 10 341             | 2 155                    | 480                             | 62  | 44.4                                     | 17.3                   |

See footnotes at end of table.

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[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 <sup>1</sup> | Estimated <sup>2</sup> |
|            | <b>NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.</b>  |                         |                    |                          |                                 |   |  |                        |
|            | <b>Waterbury, CT PMSA—Con.</b>  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services—Con.</b>          |                         |                    |                          |                                 |   |  |                        |
| 541        | Professional, scientific, & technical services—Con.                     |                         |                    |                          |                                 |   |  |                        |
| 5418       | Advertising & related services .....                                    | 20                      | 6 659              | 1 938                    | 329                             | 92  | 57.1                                     | 8.4                    |
| 54189      | Other services related to advertising .....                             | 4                       | 2 288              | 367                      | 59                              | 14  | 70.7                                     | 8.6                    |
| 541890     | Other services related to advertising .....                             | 4                       | 2 288              | 367                      | 59                              | 14  | 70.7                                     | 8.6                    |
| 5419       | Other professional, scientific, & technical services .....              | 15                      | D                  | D                        | D                               | b   | D  | D                      |
| 54192      | Photographic services .....   | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 541921     | Photographic studios, portrait .....                                    | 9                       | D                  | D                        | D                               | b   | D  | D                      |
|            | <b>PHILADELPHIA—WILMINGTON—ATLANTIC CITY, PA—NJ—DE—MD CMSA</b>          |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>         | <b>15 494</b>           | <b>19 882 819</b>  | <b>8 074 293</b>         | <b>1 844 762</b>                | <b>164 081</b>  | <b>15.3</b>                              | <b>7.1</b>             |
| 541        | Professional, scientific, & technical services .....                    | 15 494                  | 19 882 819         | 8 074 293                | 1 844 762                       | 164 081   | 15.3                                     | 7.1                    |
| 5411       | Legal services .....  | 4 438                   | 4 426 760          | 1 820 485                | 410 471                         | 35 501  | 16.2                                     | 4.8                    |
| 54111      | Offices of lawyers .....  | 4 173                   | D                  | D                        | D                               | k   | D  | D                      |
| 541110     | Offices of lawyers .....  | 4 173                   | D                  | D                        | D                               | k   | D  | D                      |
| 5411101    | Offices of lawyers (except legal aid societies) .....                   | 4 173                   | D                  | D                        | D                               | k   | D  | D                      |
| 54119      | Other legal services .....  | 265                     | D                  | D                        | D                               | g   | D  | D                      |
| 541191     | Title abstract & settlement offices .....                               | 206                     | D                  | D                        | D                               | e   | D  | D                      |
| 541199     | All other legal services .....  | 59                      | D                  | D                        | D                               | e   | D  | D                      |
| 5412       | Accounting, tax return prep, bookkeeping, & payroll services .....      | 1 979                   | 1 509 268          | 610 197                  | 138 778                         | 18 554  | 17.8                                     | 5.8                    |
| 54121      | Accounting, tax return prep, bookkeeping, & payroll services .....      | 1 979                   | 1 509 268          | 610 197                  | 138 778                         | 18 554  | 17.8                                     | 5.8                    |
| 541211     | Offices of certified public accountants .....                           | 1 159                   | 1 155 304          | 455 178                  | 99 973                          | 10 482  | 17.0                                     | 2.9                    |
| 541213     | Tax return preparation services .....                                   | 194                     | 34 970             | 14 450                   | 5 189                           | 3 313   | 30.9                                     | 7.9                    |
| 541214     | Payroll services .....  | 86                      | 191 704            | 83 898                   | 20 723                          | 2 460   | 2.8                                      | 15.2                   |
| 541219     | Other accounting services .....   | 540                     | 127 290            | 56 671                   | 12 893                          | 2 299   | 43.6                                     | 17.8                   |
| 5413       | Architectural, engineering, & related services .....                    | 2 149                   | D                  | D                        | D                               | k   | D  | D                      |
| 54131      | Architectural services .....  | 451                     | 429 170            | 173 242                  | 36 370                          | 3 945   | 21.7                                     | 1.8                    |
| 541310     | Architectural services .....  | 451                     | 429 170            | 173 242                  | 36 370                          | 3 945   | 21.7                                     | 1.8                    |
| 54133      | Engineering services .....  | 1 347                   | D                  | D                        | D                               | k   | D  | D                      |
| 541330     | Engineering services .....  | 1 347                   | D                  | D                        | D                               | k   | D  | D                      |
| 54134      | Drafting services .....   | 32                      | D                  | D                        | D                               | c   | D  | D                      |
| 541340     | Drafting services .....   | 32                      | D                  | D                        | D                               | c   | D  | D                      |
| 54135      | Building inspection services .....                                      | 72                      | D                  | D                        | D                               | e   | D  | D                      |
| 541350     | Building inspection services .....                                      | 72                      | D                  | D                        | D                               | e   | D  | D                      |
| 54137      | Surveying & mapping (except geophysical) services .....                 | 122                     | 42 916             | 19 518                   | 4 341                           | 610   | 27.4                                     | 4.0                    |
| 541370     | Surveying & mapping (except geophysical) services .....                 | 122                     | 42 916             | 19 518                   | 4 341                           | 610   | 27.4                                     | 4.0                    |
| 54138      | Testing laboratories .....  | 120                     | D                  | D                        | D                               | g   | D  | D                      |
| 541380     | Testing laboratories .....  | 120                     | D                  | D                        | D                               | g   | D  | D                      |
| 5414       | Specialized design services .....                                       | 639                     | D                  | D                        | D                               | h   | D  | D                      |
| 54141      | Interior design services .....  | 229                     | D                  | D                        | D                               | f   | D  | D                      |
| 541410     | Interior design services .....  | 229                     | D                  | D                        | D                               | f   | D  | D                      |
| 54142      | Industrial design services .....  | 35                      | D                  | D                        | D                               | g   | D  | D                      |
| 541420     | Industrial design services .....  | 35                      | D                  | D                        | D                               | g   | D  | D                      |
| 54143      | Graphic design services .....   | 359                     | 169 135            | 52 041                   | 10 804                          | 1 304   | 38.2                                     | 3.9                    |
| 541430     | Graphic design services .....   | 359                     | 169 135            | 52 041                   | 10 804                          | 1 304   | 38.2                                     | 3.9                    |
| 5414301    | Graphic design services (except commercial art & medical artists) ..    | 304                     | D                  | D                        | D                               | g   | D  | D                      |
| 5414302    | Commercial art .....  | 52                      | D                  | D                        | D                               | c   | D  | D                      |
| 54149      | Other specialized design services .....                                 | 16                      | D                  | D                        | D                               | b   | D  | D                      |
| 541490     | Other specialized design services .....                                 | 16                      | D                  | D                        | D                               | b   | D  | D                      |
| 5415       | Computer systems design & related services .....                        | 2 132                   | D                  | D                        | D                               | k   | D  | D                      |
| 54151      | Computer systems design & related services .....                        | 2 132                   | D                  | D                        | D                               | k   | D  | D                      |
| 541511     | Custom computer programming services .....                              | 907                     | D                  | D                        | D                               | i   | D  | D                      |
| 541512     | Computer systems design services .....                                  | 919                     | 2 591 590          | 945 595                  | 225 265                         | 17 335  | 7.1                                      | 6.6                    |
| 5415121    | Computer systems integrators .....                                      | 290                     | D                  | D                        | D                               | j   | D  | D                      |
| 5415122    | Computer systems consultants (except systems integrators) .....         | 629                     | D                  | D                        | D                               | h   | D  | D                      |
| 541513     | Computer facilities management services .....                           | 52                      | D                  | D                        | D                               | g   | D  | D                      |
| 541519     | Other computer related services .....                                   | 254                     | 219 375            | 63 514                   | 15 031                          | 1 091   | 20.1                                     | 5.4                    |
| 5416       | Management, scientific, & technical consulting services .....           | 2 388                   | 2 531 164          | 1 005 307                | 236 872                         | 18 456  | 21.7                                     | 9.1                    |
| 54161      | Management consulting services .....                                    | 1 810                   | 2 114 329          | 850 245                  | 201 644                         | 14 862  | 17.4                                     | 9.6                    |
| 541611     | Administrative management & general management consulting service ..... | 812                     | 1 351 531          | 521 034                  | 134 546                         | 9 273   | 13.3                                     | 7.8                    |
| 541612     | Human resources & executive search consulting services .....            | 460                     | 336 167            | 166 619                  | 34 406                          | 2 878   | 29.2                                     | 10.2                   |
| 5416121    | Actuarial consulting .....  | 44                      | D                  | D                        | D                               | e   | D  | D                      |
| 5416122    | Executive placement services .....                                      | 244                     | D                  | D                        | D                               | g   | D  | D                      |
| 5416123    | Human resources & personnel management consulting .....                 | 172                     | 120 788            | 55 918                   | 12 340                          | 1 030   | 31.0                                     | 5.4                    |
| 541613     | Marketing consulting services .....                                     | 364                     | 222 790            | 92 389                   | 18 079                          | 1 573   | 32.4                                     | 20.6                   |
| 541614     | Process, physical distribution, & logistics consulting services .....   | 102                     | 158 513            | 54 601                   | 11 314                          | 760   | 6.1                                      | 5.3                    |
| 541618     | Other management consulting services .....                              | 72                      | 45 328             | 15 602                   | 3 299                           | 378   | 20.7                                     | 19.3                   |
| 54162      | Environmental consulting services .....                                 | 214                     | 243 903            | 87 071                   | 20 007                          | 2 164   | 52.5                                     | 5.4                    |
| 541620     | Environmental consulting services .....                                 | 214                     | 243 903            | 87 071                   | 20 007                          | 2 164   | 52.5                                     | 5.4                    |
| 54169      | Other scientific & technical consulting services .....                  | 364                     | 172 932            | 67 991                   | 15 221                          | 1 430   | 30.4                                     | 8.4                    |
| 541690     | Other scientific & technical consulting services .....                  | 364                     | 172 932            | 67 991                   | 15 221                          | 1 430   | 30.4                                     | 8.4                    |

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 <sup>1</sup> | Estimated <sup>2</sup> |
|            | <b>PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.</b> |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services—Con.</b>      |                         |                    |                          |                                 |   |  |                        |
| 541        | Professional, scientific, & technical services—Con.                 |                         |                    |                          |                                 |   |  |                        |
| 5417       | Scientific research & development services                          | 209                     | 700 182            | 230 901                  | 58 417                          | 3 981   | 6.3                                      | 12.4                   |
| 54171      | R&D in the physical, engineering, & life sciences                   | 182                     | 686 181            | 223 847                  | 57 032                          | 3 789   | 5.6                                      | 12.6                   |
| 541710     | R&D in the physical, engineering, & life sciences                   | 182                     | 686 181            | 223 847                  | 57 032                          | 3 789   | 5.6                                      | 12.6                   |
| 5417101    | R&D in the physical & engineering sciences                          | 94                      | 152 174            | 54 155                   | 11 966                          | 1 000   | 14.8                                     | 9.9                    |
| 5417102    | Research & development in the life sciences                         | 88                      | 534 007            | 169 692                  | 45 066                          | 2 789   | 3.0                                      | 13.3                   |
| 54172      | Research & development in the social sciences & humanities          | 27                      | 14 001             | 7 054                    | 1 385                           | 192   | 38.2                                     | 3.8                    |
| 541720     | R&D in the social sciences & humanities                             | 27                      | 14 001             | 7 054                    | 1 385                           | 192   | 38.2                                     | 3.8                    |
| 5418       | Advertising & related services                                      | 989                     | 1 291 576          | 396 590                  | 86 284                          | 9 819   | 24.1                                     | 7.3                    |
| 54181      | Advertising agencies  | 368                     | 336 743            | 146 750                  | 31 439                          | 2 964   | 23.6                                     | 7.9                    |
| 541810     | Advertising agencies  | 368                     | 336 743            | 146 750                  | 31 439                          | 2 964   | 23.6                                     | 7.9                    |
| 54182      | Public relations agencies   | 109                     | D                  | D                        | D                               | f   | D  | D                      |
| 541820     | Public relations agencies   | 109                     | D                  | D                        | D                               | f   | D  | D                      |
| 54183      | Media buying services   | 34                      | D                  | D                        | D                               | c   | D  | D                      |
| 541830     | Media buying services   | 34                      | D                  | D                        | D                               | c   | D  | D                      |
| 54184      | Media representatives   | 81                      | D                  | D                        | D                               | f   | D  | D                      |
| 541840     | Media representatives   | 81                      | D                  | D                        | D                               | f   | D  | D                      |
| 5418401    | Radio & television advertising representatives                      | 33                      | 40 569             | 13 628                   | 2 981                           | 329   | 2.5                                      | 6.4                    |
| 5418402    | Publishers' advertising representatives                             | 48                      | D                  | D                        | D                               | f   | D  | D                      |
| 54185      | Display advertising   | 46                      | 101 208            | 21 665                   | 4 598                           | 749   | 6.3                                      | 20.5                   |
| 541850     | Display advertising   | 46                      | 101 208            | 21 665                   | 4 598                           | 749   | 6.3                                      | 20.5                   |
| 5418501    | Display advertising (except outdoor)                                | 17                      | D                  | D                        | D                               | e   | D  | D                      |
| 5418502    | Outdoor advertising services  | 29                      | D                  | D                        | D                               | e   | D  | D                      |
| 54186      | Direct mail advertising   | 128                     | D                  | D                        | D                               | h   | D  | D                      |
| 541860     | Direct mail advertising   | 128                     | D                  | D                        | D                               | h   | D  | D                      |
| 54187      | Advertising material distribution services                          | 16                      | D                  | D                        | D                               | c   | D  | D                      |
| 541870     | Advertising material distribution services                          | 16                      | D                  | D                        | D                               | c   | D  | D                      |
| 54189      | Other services related to advertising                               | 207                     | 226 850            | 34 309                   | 7 156                           | 921   | 31.0                                     | 5.2                    |
| 541890     | Other services related to advertising                               | 207                     | 226 850            | 34 309                   | 7 156                           | 921   | 31.0                                     | 5.2                    |
| 5418902    | Advertising specialties goods distributor                           | 116                     | 182 384            | 22 179                   | 4 514                           | 574   | 23.2                                     | 5.3                    |
| 5418903    | Sign painting & lettering shop                                      | 61                      | D                  | D                        | D                               | c   | D  | D                      |
| 5418909    | All other advertising   | 29                      | D                  | D                        | D                               | c   | D  | D                      |
| 5419       | Other professional, scientific, & technical services                | 571                     | D                  | D                        | D                               | i   | D  | D                      |
| 54191      | Marketing research & public opinion polling                         | 122                     | 383 116            | 157 395                  | 37 028                          | 4 790   | 14.9                                     | 18.7                   |
| 541910     | Marketing research & public opinion polling                         | 122                     | 383 116            | 157 395                  | 37 028                          | 4 790   | 14.9                                     | 18.7                   |
| 54192      | Photographic services   | 365                     | D                  | D                        | D                               | g   | D  | D                      |
| 541921     | Photographic studios, portrait                                      | 273                     | D                  | D                        | D                               | g   | D  | D                      |
| 541922     | Commercial photography  | 92                      | 24 959             | 6 297                    | 1 380                           | 245   | 36.9                                     | 17.4                   |
| 54193      | Translation & interpretation services                               | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| 541930     | Translation & interpretation services                               | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| 54199      | All other professional, scientific, & technical services            | 70                      | 21 332             | 6 767                    | 1 322                           | 243   | 20.6                                     | 16.5                   |
| 541990     | All other professional, scientific, & technical services            | 70                      | 21 332             | 6 767                    | 1 322                           | 243   | 20.6                                     | 16.5                   |
|            | <b>Atlantic–Cape May, NJ PMSA</b>                                   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services</b>           | <b>724</b>              | <b>449 910</b>     | <b>184 119</b>           | <b>40 984</b>                   | <b>4 680</b>  | <b>24.1</b>                              | <b>7.5</b>             |
| 541        | Professional, scientific, & technical services                      | 724                     | 449 910            | 184 119                  | 40 984                          | 4 680   | 24.1                                     | 7.5                    |
| 5411       | Legal services  | 280                     | 132 275            | 64 055                   | 12 864                          | 1 384   | 30.4                                     | 7.1                    |
| 54111      | Offices of lawyers  | 261                     | 123 936            | 60 382                   | 12 141                          | 1 274   | 31.7                                     | 2.9                    |
| 541110     | Offices of lawyers  | 261                     | 123 936            | 60 382                   | 12 141                          | 1 274   | 31.7                                     | 2.9                    |
| 5411101    | Offices of lawyers (except legal aid societies)                     | 261                     | 123 936            | 60 382                   | 12 141                          | 1 274   | 31.7                                     | 2.9                    |
| 54119      | Other legal services  | 19                      | 8 339              | 3 673                    | 723                             | 110   | 11.2                                     | 70.3                   |
| 541191     | Title abstract & settlement offices                                 | 17                      | D                  | D                        | D                               | c   | D  | D                      |
| 5412       | Accounting, tax return prep, bookkeeping, & payroll services        | 109                     | 41 928             | 19 201                   | 4 312                           | 790   | 38.8                                     | 4.4                    |
| 54121      | Accounting, tax return prep, bookkeeping, & payroll services        | 109                     | 41 928             | 19 201                   | 4 312                           | 790   | 38.8                                     | 4.4                    |
| 541211     | Offices of certified public accountants                             | 64                      | D                  | D                        | D                               | e   | D  | D                      |
| 541213     | Tax return preparation services                                     | 16                      | D                  | D                        | D                               | e   | D  | D                      |
| 541219     | Other accounting services   | 25                      | D                  | D                        | D                               | b   | D  | D                      |
| 5413       | Architectural, engineering, & related services                      | 118                     | 86 327             | 38 708                   | 9 497                           | 971   | 24.1                                     | 7.0                    |
| 54131      | Architectural services  | 25                      | 14 534             | 5 479                    | 1 190                           | 135   | 19.9                                     | 12.6                   |
| 541310     | Architectural services  | 25                      | 14 534             | 5 479                    | 1 190                           | 135   | 19.9                                     | 12.6                   |
| 54133      | Engineering services  | 68                      | 64 638             | 29 651                   | 7 569                           | 691   | 21.5                                     | 5.3                    |
| 541330     | Engineering services  | 68                      | 64 638             | 29 651                   | 7 569                           | 691   | 21.5                                     | 5.3                    |
| 54135      | Building inspection services  | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 541350     | Building inspection services  | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 54137      | Surveying & mapping (except geophysical) services                   | 19                      | D                  | D                        | D                               | b   | D  | D                      |
| 541370     | Surveying & mapping (except geophysical) services                   | 19                      | D                  | D                        | D                               | b   | D  | D                      |
| 5414       | Specialized design services   | 32                      | 12 630             | 2 814                    | 558                             | 97  | 68.2                                     | 6.3                    |
| 54141      | Interior design services  | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| 541410     | Interior design services  | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| 54143      | Graphic design services   | 15                      | D                  | D                        | D                               | b   | D  | D                      |
| 541430     | Graphic design services   | 15                      | D                  | D                        | D                               | b   | D  | D                      |
| 5414301    | Graphic design services (except commercial art & medical artists)   | 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 <sup>1</sup> | Estimated <sup>2</sup> |
|            | <b>PHILADELPHIA—WILMINGTON—ATLANTIC CITY, PA—NJ—DE—MD CMSA—Con.</b>     |                         |                    |                          |                                 |   |  |                        |
|            | <b>Atlantic—Cape May, NJ PMSA—Con.</b>                                  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services—Con.</b>          |                         |                    |                          |                                 |   |  |                        |
| 541        | Professional, scientific, & technical services—Con.                     |                         |                    |                          |                                 |   |  |                        |
| 5415       | Computer systems design & related services .....                        | 52                      | 88 261             | 38 399                   | 9 285                           | 778   | 2.9                                      | 9.5                    |
| 54151      | Computer systems design & related services .....                        | 52                      | 88 261             | 38 399                   | 9 285                           | 778   | 2.9                                      | 9.5                    |
| 541511     | Custom computer programming services .....                              | 16                      | D                  | D                        | D                               | e   | D  | D                      |
| 541512     | Computer systems design services .....                                  | 26                      | D                  | D                        | D                               | c   | D  | D                      |
| 5415121    | Computer systems integrators .....                                      | 10                      | D                  | D                        | D                               | c   | D  | D                      |
| 5415122    | Computer systems consultants (except systems integrators) .....         | 16                      | D                  | D                        | D                               | b   | D  | D                      |
| 5416       | Management, scientific, & technical consulting services .....           | 55                      | 16 528             | 6 262                    | 1 317                           | 187   | 39.7                                     | 9.5                    |
| 54161      | Management consulting services .....                                    | 39                      | D                  | D                        | D                               | c   | D  | D                      |
| 541611     | Administrative management & general management consulting service ..... | 26                      | 7 041              | 2 526                    | 427                             | 74  | 38.8                                     | 19.7                   |
| 54169      | Other scientific & technical consulting services .....                  | 9                       | 3 598              | 1 760                    | 456                             | 56  | 46.0                                     | —                      |
| 541690     | Other scientific & technical consulting services .....                  | 9                       | 3 598              | 1 760                    | 456                             | 56  | 46.0                                     | —                      |
| 5417       | Scientific research & development services .....                        | 6                       | D                  | D                        | D                               | c   | D  | D                      |
| 54171      | R&D in the physical, engineering, & life sciences .....                 | 6                       | D                  | D                        | D                               | c   | D  | D                      |
| 541710     | R&D in the physical, engineering, & life sciences .....                 | 6                       | D                  | D                        | D                               | c   | D  | D                      |
| 5417101    | R&D in the physical & engineering sciences .....                        | 4                       | D                  | D                        | D                               | c   | D  | D                      |
| 5418       | Advertising & related services .....                                    | 47                      | 29 304             | 7 931                    | 1 710                           | 215   | 33.1                                     | 14.8                   |
| 54189      | Other services related to advertising .....                             | 13                      | D                  | D                        | D                               | b   | D  | D                      |
| 541890     | Other services related to advertising .....                             | 13                      | D                  | D                        | D                               | b   | D  | D                      |
| 5418903    | Sign painting & lettering shop .....                                    | 5                       | 1 369              | 461                      | 79                              | 19  | 27.6                                     | 17.8                   |
| 5419       | Other professional, scientific, & technical services .....              | 25                      | D                  | D                        | D                               | c   | D  | D                      |
| 54192      | Photographic services .....   | 21                      | D                  | D                        | D                               | b   | D  | D                      |
| 541921     | Photographic studios, portrait .....                                    | 13                      | D                  | D                        | D                               | b   | D  | D                      |
|            | <b>Philadelphia, PA—NJ PMSA</b>   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>         | <b>13 093</b>           | <b>18 002 581</b>  | <b>7 343 252</b>         | <b>1 694 006</b>                | <b>147 380</b>  | <b>15.1</b>                              | <b>7.2</b>             |
| 541        | Professional, scientific, & technical services .....                    | 13 093                  | 18 002 581         | 7 343 252                | 1 694 006                       | 147 380   | 15.1                                     | 7.2                    |
| 5411       | Legal services .....  | 3 762                   | 3 845 098          | 1 565 937                | 357 905                         | 30 179  | 16.1                                     | 4.9                    |
| 54111      | Offices of lawyers .....  | 3 536                   | 3 728 192          | 1 526 461                | 349 102                         | 28 900  | 15.8                                     | 4.9                    |
| 541110     | Offices of lawyers .....  | 3 536                   | 3 728 192          | 1 526 461                | 349 102                         | 28 900  | 15.8                                     | 4.9                    |
| 5411101    | Offices of lawyers (except legal aid societies) .....                   | 3 536                   | 3 728 192          | 1 526 461                | 349 102                         | 28 900  | 15.8                                     | 4.9                    |
| 54119      | Other legal services .....  | 226                     | 116 906            | 39 476                   | 8 803                           | 1 279   | 28.4                                     | 4.7                    |
| 541191     | Title abstract & settlement offices .....                               | 179                     | 81 076             | 27 164                   | 6 116                           | 942   | 32.4                                     | 5.9                    |
| 541199     | All other legal services .....  | 47                      | 35 830             | 12 312                   | 2 687                           | 337   | 19.3                                     | 2.0                    |
| 5412       | Accounting, tax return prep, bookkeeping, & payroll services .....      | 1 624                   | 1 380 511          | 549 569                  | 124 928                         | 16 164  | 16.3                                     | 5.8                    |
| 54121      | Accounting, tax return prep, bookkeeping, & payroll services .....      | 1 624                   | 1 380 511          | 549 569                  | 124 928                         | 16 164  | 16.3                                     | 5.8                    |
| 541211     | Offices of certified public accountants .....                           | 976                     | 1 069 256          | 413 121                  | 90 774                          | 9 400   | 16.0                                     | 2.7                    |
| 541213     | Tax return preparation services .....                                   | 141                     | 26 990             | 11 089                   | 3 824                           | 2 545   | 31.4                                     | 8.6                    |
| 541214     | Payroll services .....  | 69                      | 182 522            | 78 523                   | 19 562                          | 2 358   | 2.4                                      | 15.6                   |
| 541219     | Other accounting services .....   | 438                     | 101 743            | 46 836                   | 10 768                          | 1 861   | 40.1                                     | 19.8                   |
| 5413       | Architectural, engineering, & related services .....                    | 1 768                   | 3 886 465          | 1 841 587                | 428 337                         | 34 708  | 11.9                                     | 3.8                    |
| 54131      | Architectural services .....  | 391                     | 384 680            | 158 556                  | 33 142                          | 3 597   | 22.1                                     | 1.5                    |
| 541310     | Architectural services .....  | 391                     | 384 680            | 158 556                  | 33 142                          | 3 597   | 22.1                                     | 1.5                    |
| 54133      | Engineering services .....  | 1 113                   | 3 333 021          | 1 606 009                | 377 363                         | 28 978  | 10.0                                     | 3.9                    |
| 541330     | Engineering services .....  | 1 113                   | 3 333 021          | 1 606 009                | 377 363                         | 28 978  | 10.0                                     | 3.9                    |
| 54134      | Drafting services .....   | 29                      | 9 816              | 6 203                    | 1 564                           | 166   | 13.1                                     | 1.9                    |
| 541340     | Drafting services .....   | 29                      | 9 816              | 6 203                    | 1 564                           | 166   | 13.1                                     | 1.9                    |
| 54135      | Building inspection services .....                                      | 59                      | 20 750             | 8 500                    | 1 803                           | 258   | 18.0                                     | 34.5                   |
| 541350     | Building inspection services .....                                      | 59                      | 20 750             | 8 500                    | 1 803                           | 258   | 18.0                                     | 34.5                   |
| 54137      | Surveying & mapping (except geophysical) services .....                 | 79                      | 35 880             | 16 256                   | 3 662                           | 481   | 22.7                                     | 2.6                    |
| 541370     | Surveying & mapping (except geophysical) services .....                 | 79                      | 35 880             | 16 256                   | 3 662                           | 481   | 22.7                                     | 2.6                    |
| 54138      | Testing laboratories .....  | 92                      | 99 917             | 44 887                   | 10 542                          | 1 212   | 29.7                                     | 3.5                    |
| 541380     | Testing laboratories .....  | 92                      | 99 917             | 44 887                   | 10 542                          | 1 212   | 29.7                                     | 3.5                    |
| 5414       | Specialized design services .....                                       | 533                     | 314 468            | 112 911                  | 24 491                          | 3 039   | 37.1                                     | 5.7                    |
| 54141      | Interior design services .....  | 195                     | 113 157            | 27 846                   | 5 796                           | 801   | 42.9                                     | 10.3                   |
| 541410     | Interior design services .....  | 195                     | 113 157            | 27 846                   | 5 796                           | 801   | 42.9                                     | 10.3                   |
| 54142      | Industrial design services .....  | 27                      | 46 847             | 36 984                   | 8 563                           | 1 070   | 23.9                                     | 1.2                    |
| 541420     | Industrial design services .....  | 27                      | 46 847             | 36 984                   | 8 563                           | 1 070   | 23.9                                     | 1.2                    |
| 54143      | Graphic design services .....   | 297                     | 147 291            | 45 134                   | 9 410                           | 1 092   | 35.9                                     | 3.8                    |
| 541430     | Graphic design services .....   | 297                     | 147 291            | 45 134                   | 9 410                           | 1 092   | 35.9                                     | 3.8                    |
| 5414301    | Graphic design services (except commercial art & medical artists) ..    | 254                     | 126 624            | 39 616                   | 8 178                           | 929   | 36.8                                     | 1.4                    |
| 5414302    | Commercial art .....  | 40                      | D                  | D                        | D                               | c   | D  | D                      |
| 54149      | Other specialized design services .....                                 | 14                      | 7 173              | 2 947                    | 722                             | 76  | 59.4                                     | —                      |
| 541490     | Other specialized design services .....                                 | 14                      | 7 173              | 2 947                    | 722                             | 76  | 59.4                                     | —                      |
| 5415       | Computer systems design & related services .....                        | 1 817                   | 3 887 331          | 1 542 339                | 352 264                         | 26 897  | 9.3                                      | 9.7                    |
| 54151      | Computer systems design & related services .....                        | 1 817                   | 3 887 331          | 1 542 339                | 352 264                         | 26 897  | 9.3                                      | 9.7                    |
| 541511     | Custom computer programming services .....                              | 788                     | 978 256            | 476 133                  | 102 381                         | 7 844   | 15.5                                     | 11.3                   |
| 541512     | Computer systems design services .....                                  | 773                     | 2 476 408          | 903 873                  | 215 539                         | 16 433  | 6.8                                      | 6.0                    |
| 5415121    | Computer systems integrators .....                                      | 240                     | 2 062 482          | 703 546                  | 169 404                         | 12 773  | 3.9                                      | 5.4                    |
| 5415122    | Computer systems consultants (except systems integrators) .....         | 533                     | 413 926            | 200 327                  | 46 135                          | 3 660   | 21.6                                     | 9.0                    |
| 541513     | Computer facilities management services .....                           | 36                      | 219 078            | 101 132                  | 19 759                          | 1 579   | .1                                       | 48.8                   |
| 541519     | Other computer related services .....                                   | 220                     | 213 589            | 61 201                   | 14 585                          | 1 041   | 18.8                                     | 5.4                    |

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 <sup>1</sup> | Estimated <sup>2</sup> |
|            | <b>PHILADELPHIA—WILMINGTON—ATLANTIC CITY, PA—NJ—DE—MD CMSA—Con.</b>     |                         |                    |                          |                                 |   |  |                        |
|            | <b>Philadelphia, PA—NJ PMSA—Con.</b>                                    |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services—Con.</b>          |                         |                    |                          |                                 |   |  |                        |
| 541        | Professional, scientific, & technical services—Con.                     |                         |                    |                          |                                 |   |  |                        |
| 5416       | Management, scientific, & technical consulting services .....           | 2 063                   | 2 416 070          | 961 091                  | 228 168                         | 17 304  | 21.2                                     | 9.3                    |
| 54161      | Management consulting services .....                                    | 1 590                   | 2 042 024          | 820 391                  | 196 187                         | 14 146  | 17.2                                     | 9.7                    |
| 541611     | Administrative management & general management consulting service ..... | 692                     | 1 326 996          | 509 306                  | 132 444                         | 8 947   | 12.8                                     | 7.6                    |
| 541612     | Human resources & executive search consulting services .....            | 431                     | 328 293            | 162 421                  | 33 510                          | 2 765   | 29.1                                     | 10.3                   |
| 5416121    | Actuarial consulting .....  | 43                      | 52 093             | 23 927                   | 5 448                           | 430   | 13.7                                     | .4                     |
| 5416122    | Executive placement services .....                                      | 231                     | 161 187            | 85 842                   | 16 486                          | 1 399   | 32.3                                     | 17.0                   |
| 5416123    | Human resources & personnel management consulting .....                 | 157                     | 115 013            | 52 652                   | 11 576                          | 936   | 31.6                                     | 5.5                    |
| 541613     | Marketing consulting services .....                                     | 320                     | 210 204            | 85 762                   | 16 729                          | 1 436   | 32.5                                     | 21.7                   |
| 541614     | Process, physical distribution, & logistics consulting services .....   | 89                      | 137 113            | 49 565                   | 10 617                          | 661   | 6.5                                      | 6.1                    |
| 541618     | Other management consulting services .....                              | 58                      | 39 418             | 13 337                   | 2 887                           | 337   | 21.8                                     | 22.2                   |
| 54162      | Environmental consulting services .....                                 | 175                     | 217 417            | 78 655                   | 18 070                          | 1 915   | 53.9                                     | 5.2                    |
| 541620     | Environmental consulting services .....                                 | 175                     | 217 417            | 78 655                   | 18 070                          | 1 915   | 53.9                                     | 5.2                    |
| 54169      | Other scientific & technical consulting services .....                  | 298                     | 156 629            | 62 045                   | 13 911                          | 1 243   | 27.4                                     | 9.2                    |
| 541690     | Other scientific & technical consulting services .....                  | 298                     | 156 629            | 62 045                   | 13 911                          | 1 243   | 27.4                                     | 9.2                    |
| 5417       | Scientific research & development services .....                        | 184                     | 655 544            | 223 008                  | 56 643                          | 3 744   | 6.2                                      | 13.2                   |
| 54171      | R&D in the physical, engineering, & life sciences .....                 | 162                     | 642 054            | 216 091                  | 55 287                          | 3 562   | 5.5                                      | 13.4                   |
| 541710     | R&D in the physical, engineering, & life sciences .....                 | 162                     | 642 054            | 216 091                  | 55 287                          | 3 562   | 5.5                                      | 13.4                   |
| 5417101    | R&D in the physical & engineering sciences .....                        | 82                      | 111 130            | 47 515                   | 10 482                          | 806   | 18.8                                     | 13.4                   |
| 5417102    | Research & development in the life sciences .....                       | 80                      | 530 924            | 168 576                  | 44 805                          | 2 756   | 2.8                                      | 13.4                   |
| 54172      | Research & development in the social sciences & humanities .....        | 22                      | 13 490             | 6 917                    | 1 356                           | 182   | 36.5                                     | 4.0                    |
| 541720     | R&D in the social sciences & humanities .....                           | 22                      | 13 490             | 6 917                    | 1 356                           | 182   | 36.5                                     | 4.0                    |
| 5418       | Advertising & related services .....                                    | 851                     | 1 109 213          | 352 681                  | 76 531                          | 8 695   | 25.8                                     | 7.5                    |
| 54181      | Advertising agencies .....  | 316                     | 299 091            | 128 990                  | 27 499                          | 2 564   | 23.4                                     | 7.6                    |
| 541810     | Advertising agencies .....  | 316                     | 299 091            | 128 990                  | 27 499                          | 2 564   | 23.4                                     | 7.6                    |
| 54182      | Public relations agencies .....   | 94                      | 68 565             | 26 686                   | 5 895                           | 639   | 41.3                                     | 5.1                    |
| 541820     | Public relations agencies .....   | 94                      | 68 565             | 26 686                   | 5 895                           | 639   | 41.3                                     | 5.1                    |
| 54183      | Media buying services .....   | 32                      | 16 981             | 7 477                    | 1 554                           | 161   | 9.9                                      | 20.7                   |
| 541830     | Media buying services .....   | 32                      | 16 981             | 7 477                    | 1 554                           | 161   | 9.9                                      | 20.7                   |
| 54184      | Media representatives .....   | 79                      | 121 482            | 34 927                   | 7 312                           | 747   | 12.7                                     | 13.7                   |
| 541840     | Media representatives .....   | 79                      | 121 482            | 34 927                   | 7 312                           | 747   | 12.7                                     | 13.7                   |
| 5418401    | Radio & television advertising representatives .....                    | 33                      | 40 569             | 13 628                   | 2 981                           | 329   | 2.5                                      | 6.4                    |
| 5418402    | Publishers' advertising representatives .....                           | 46                      | 80 913             | 21 299                   | 4 331                           | 418   | 17.8                                     | 17.4                   |
| 54185      | Display advertising .....   | 37                      | 83 014             | 17 397                   | 3 564                           | 661   | 7.4                                      | 19.0                   |
| 541850     | Display advertising .....   | 37                      | 83 014             | 17 397                   | 3 564                           | 661   | 7.4                                      | 19.0                   |
| 5418501    | Display advertising (except outdoor) .....                              | 16                      | 35 487             | 4 070                    | 894                             | 429   | 11.6                                     | .6                     |
| 5418502    | Outdoor advertising services .....                                      | 21                      | 47 527             | 13 327                   | 2 670                           | 232   | 4.2                                      | 32.8                   |
| 54186      | Direct mail advertising .....   | 111                     | 299 185            | 102 786                  | 23 437                          | 2 895   | 31.3                                     | 1.5                    |
| 541860     | Direct mail advertising .....   | 111                     | 299 185            | 102 786                  | 23 437                          | 2 895   | 31.3                                     | 1.5                    |
| 54187      | Advertising material distribution services .....                        | 13                      | 14 701             | 3 699                    | 855                             | 220   | 34.7                                     | 35.8                   |
| 541870     | Advertising material distribution services .....                        | 13                      | 14 701             | 3 699                    | 855                             | 220   | 34.7                                     | 35.8                   |
| 54189      | Other services related to advertising .....                             | 169                     | 206 194            | 30 719                   | 6 415                           | 808   | 31.7                                     | 5.4                    |
| 541890     | Other services related to advertising .....                             | 169                     | 206 194            | 30 719                   | 6 415                           | 808   | 31.7                                     | 5.4                    |
| 5418902    | Advertising specialties goods distributor .....                         | 99                      | 167 528            | 19 811                   | 4 056                           | 511   | 24.7                                     | 5.6                    |
| 5418903    | Sign painting & lettering shop .....                                    | 45                      | D                  | D                        | D                               | c   | D  | D                      |
| 5418909    | All other advertising .....   | 24                      | 29 831             | 8 720                    | 1 933                           | 189   | 61.2                                     | 3.6                    |
| 5419       | Other professional, scientific, & technical services .....              | 491                     | 507 881            | 194 129                  | 44 739                          | 6 650   | 17.3                                     | 18.2                   |
| 54191      | Marketing research & public opinion polling .....                       | 116                     | 382 075            | 157 028                  | 36 956                          | 4 738   | 14.8                                     | 18.8                   |
| 541910     | Marketing research & public opinion polling .....                       | 116                     | 382 075            | 157 028                  | 36 956                          | 4 738   | 14.8                                     | 18.8                   |
| 54192      | Photographic services .....   | 306                     | 101 334            | 29 102                   | 6 167                           | 1 638   | 26.7                                     | 17.2                   |
| 541921     | Photographic studios, portrait .....                                    | 235                     | 80 184             | 24 105                   | 5 071                           | 1 445   | 22.9                                     | 16.4                   |
| 541922     | Commercial photography .....  | 71                      | 21 150             | 4 997                    | 1 096                           | 193   | 40.9                                     | 20.3                   |
| 54193      | Translation & interpretation services .....                             | 13                      | 6 932              | 2 155                    | 487                             | 73  | 15.5                                     | —                      |
| 541930     | Translation & interpretation services .....                             | 13                      | 6 932              | 2 155                    | 487                             | 73  | 15.5                                     | —                      |
| 54199      | All other professional, scientific, & technical services .....          | 56                      | 17 540             | 5 844                    | 1 129                           | 201   | 18.8                                     | 17.8                   |
| 541990     | All other professional, scientific, & technical services .....          | 56                      | 17 540             | 5 844                    | 1 129                           | 201   | 18.8                                     | 17.8                   |
|            | <b>Vineland—Millville—Bridgeton, NJ PMSA</b>                            |                         |                    |                          |                                 |   |  |                        |

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 <sup>1</sup> | Estimated <sup>2</sup> |
|            | <b>PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.</b>     |                         |                    |                          |                                 |   |  |                        |
|            | <b>Vineland–Millville–Bridgeton, NJ PMSA—Con.</b>                       |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>         | <b>200</b>              | <b>88 892</b>      | <b>34 093</b>            | <b>7 151</b>                    | <b>1 061</b>  | <b>33.2</b>                              | <b>3.7</b>             |
| 541        | Professional, scientific, & technical services .....                    | 200                     | 88 892             | 34 093                   | 7 151                           | 1 061   | 33.2                                     | 3.7                    |
| 5411       | Legal services .....  | 89                      | 40 517             | 17 585                   | 3 944                           | 506   | 30.3                                     | 5.4                    |
| 54111      | Offices of lawyers .....  | 86                      | 39 072             | 17 171                   | 3 832                           | 485   | 31.4                                     | 4.4                    |
| 541110     | Offices of lawyers .....  | 86                      | 39 072             | 17 171                   | 3 832                           | 485   | 31.4                                     | 4.4                    |
| 5411101    | Offices of lawyers (except legal aid societies) .....                   | 86                      | 39 072             | 17 171                   | 3 832                           | 485   | 31.4                                     | 4.4                    |
| 5412       | Accounting, tax return prep, bookkeeping, & payroll services .....      | 37                      | 9 564              | 4 613                    | 1 029                           | 170   | 55.2                                     | 1.3                    |
| 54121      | Accounting, tax return prep, bookkeeping, & payroll services .....      | 37                      | 9 564              | 4 613                    | 1 029                           | 170   | 55.2                                     | 1.3                    |
| 541211     | Offices of certified public accountants .....                           | 21                      | D                  | D                        | D                               | c   | D  | D                      |
| 541219     | Other accounting services .....   | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 5413       | Architectural, engineering, & related services .....                    | 29                      | 10 003             | 4 543                    | 897                             | 135   | 56.5                                     | 1.7                    |
| 5416       | Management, scientific, & technical consulting services .....           | 15                      | 22 637             | 5 765                    | 911                             | 174   | 16.7                                     | .8                     |
| 54161      | Management consulting services .....                                    | 8                       | D                  | D                        | D                               | c   | D  | D                      |
| 541614     | Process, physical distribution, & logistics consulting services .....   | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418       | Advertising & related services .....                                    | 9                       | 2 250              | 632                      | 160                             | 21  | 9.0                                      | 24.3                   |
| 5419       | Other professional, scientific, & technical services .....              | 10                      | D                  | D                        | D                               | b   | D  | D                      |
|            | <b>Wilmington–Newark, DE–MD PMSA</b>                                    |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>         | <b>1 477</b>            | <b>1 341 436</b>   | <b>512 829</b>           | <b>102 621</b>                  | <b>10 960</b>   | <b>13.7</b>                              | <b>5.3</b>             |
| 541        | Professional, scientific, & technical services .....                    | 1 477                   | 1 341 436          | 512 829                  | 102 621                         | 10 960  | 13.7                                     | 5.3                    |
| 5411       | Legal services .....  | 307                     | 408 870            | 172 908                  | 35 758                          | 3 432   | 10.8                                     | 2.6                    |
| 54111      | Offices of lawyers .....  | 290                     | D                  | D                        | D                               | h   | D  | D                      |
| 541110     | Offices of lawyers .....  | 290                     | D                  | D                        | D                               | h   | D  | D                      |
| 5411101    | Offices of lawyers (except legal aid societies) .....                   | 290                     | D                  | D                        | D                               | h   | D  | D                      |
| 54119      | Other legal services .....  | 17                      | D                  | D                        | D                               | b   | D  | D                      |
| 5412       | Accounting, tax return prep, bookkeeping, & payroll services .....      | 209                     | 77 265             | 36 814                   | 8 509                           | 1 430   | 28.4                                     | 7.8                    |
| 54121      | Accounting, tax return prep, bookkeeping, & payroll services .....      | 209                     | 77 265             | 36 814                   | 8 509                           | 1 430   | 28.4                                     | 7.8                    |
| 541211     | Offices of certified public accountants .....                           | 98                      | D                  | D                        | D                               | f   | D  | D                      |
| 541213     | Tax return preparation services .....                                   | 34                      | D                  | D                        | D                               | e   | D  | D                      |
| 541219     | Other accounting services .....   | 66                      | D                  | D                        | D                               | D   | D  | D                      |
| 5413       | Architectural, engineering, & related services .....                    | 234                     | D                  | D                        | D                               | g   | D  | D                      |
| 54131      | Architectural services .....  | 30                      | 27 072             | 8 402                    | 1 851                           | 186   | 13.0                                     | .6                     |
| 541310     | Architectural services .....  | 30                      | 27 072             | 8 402                    | 1 851                           | 186   | 13.0                                     | .6                     |
| 54133      | Engineering services .....  | 153                     | D                  | D                        | D                               | g   | D  | D                      |
| 541330     | Engineering services .....  | 153                     | D                  | D                        | D                               | g   | D  | D                      |
| 54135      | Building inspection services .....                                      | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 541350     | Building inspection services .....                                      | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 54137      | Surveying & mapping (except geophysical) services .....                 | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| 541370     | Surveying & mapping (except geophysical) services .....                 | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| 54138      | Testing laboratories .....  | 24                      | D                  | D                        | D                               | c   | D  | D                      |
| 541380     | Testing laboratories .....  | 24                      | D                  | D                        | D                               | c   | D  | D                      |
| 5414       | Specialized design services .....                                       | 68                      | 35 416             | 16 598                   | 3 838                           | 415   | 24.8                                     | 1.9                    |
| 54141      | Interior design services .....  | 20                      | D                  | D                        | D                               | b   | D  | D                      |
| 541410     | Interior design services .....  | 20                      | D                  | D                        | D                               | b   | D  | D                      |
| 54142      | Industrial design services .....  | 4                       | D                  | D                        | D                               | c   | D  | D                      |
| 541420     | Industrial design services .....  | 4                       | D                  | D                        | D                               | c   | D  | D                      |
| 54143      | Graphic design services .....   | 44                      | D                  | D                        | D                               | c   | D  | D                      |
| 541430     | Graphic design services .....   | 44                      | D                  | D                        | D                               | c   | D  | D                      |
| 5414301    | Graphic design services (except commercial art & medical artists) ..    | 34                      | D                  | D                        | D                               | c   | D  | D                      |
| 5415       | Computer systems design & related services .....                        | 259                     | D                  | D                        | D                               | g   | D  | D                      |
| 54151      | Computer systems design & related services .....                        | 259                     | D                  | D                        | D                               | g   | D  | D                      |
| 541511     | Custom computer programming services .....                              | 102                     | D                  | D                        | D                               | f   | D  | D                      |
| 541512     | Computer systems design services .....                                  | 117                     | 88 708             | 30 690                   | 7 054                           | 683   | 14.4                                     | 23.7                   |
| 5415121    | Computer systems integrators .....                                      | 39                      | D                  | D                        | D                               | e   | D  | D                      |
| 5415122    | Computer systems consultants (except systems integrators) .....         | 78                      | D                  | D                        | D                               | c   | D  | D                      |
| 541513     | Computer facilities management services .....                           | 12                      | D                  | D                        | D                               | c   | D  | D                      |
| 541519     | Other computer related services .....                                   | 28                      | D                  | D                        | D                               | b   | D  | D                      |
| 5416       | Management, scientific, & technical consulting services .....           | 255                     | 75 929             | 32 189                   | 6 476                           | 791   | 36.2                                     | 6.2                    |
| 54161      | Management consulting services .....                                    | 173                     | 41 973             | 21 038                   | 3 989                           | 471   | 30.7                                     | 6.8                    |
| 541611     | Administrative management & general management consulting service ..... | 90                      | 16 695             | 8 834                    | 1 612                           | 227   | 36.0                                     | 13.2                   |
| 541612     | Human resources & executive search consulting services .....            | 21                      | D                  | D                        | D                               | b   | D  | D                      |
| 541613     | Marketing consulting services .....                                     | 39                      | 11 840             | 6 329                    | 1 293                           | 130   | 29.3                                     | 2.9                    |
| 541618     | Other management consulting services .....                              | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 54162      | Environmental consulting services .....                                 | 30                      | 22 225             | 7 247                    | 1 672                           | 200   | 34.5                                     | 7.6                    |
| 541620     | Environmental consulting services .....                                 | 30                      | 22 225             | 7 247                    | 1 672                           | 200   | 34.5                                     | 7.6                    |
| 54169      | Other scientific & technical consulting services .....                  | 52                      | 11 731             | 3 904                    | 815                             | 120   | 59.2                                     | 1.2                    |
| 541690     | Other scientific & technical consulting services .....                  | 52                      | 11 731             | 3 904                    | 815                             | 120   | 59.2                                     | 1.2                    |
| 5417       | Scientific research & development services .....                        | 18                      | 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 <sup>1</sup> | Estimated <sup>2</sup> |
|            | <b>PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.</b>  |                         |                    |                          |                                 |   |  |                        |
|            | <b>Wilmington–Newark, DE–MD PMSA—Con.</b>                            |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services—Con.</b>       |                         |                    |                          |                                 |   |  |                        |
| 541        | Professional, scientific, & technical services—Con.                  |                         |                    |                          |                                 |   |  |                        |
| 5418       | Advertising & related services .....                                 | 82                      | 150 809            | 35 346                   | 7 883                           | 888   | 10.0                                     | 4.4                    |
| 54181      | Advertising agencies .....   | 31                      | 29 416             | 14 610                   | 3 251                           | 323   | 32.2                                     | 3.9                    |
| 541810     | Advertising agencies .....   | 31                      | 29 416             | 14 610                   | 3 251                           | 323   | 32.2                                     | 3.9                    |
| 54184      | Media representatives .....  | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 541840     | Media representatives .....  | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418402    | Publishers' advertising representatives .....                        | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 54185      | Display advertising .....  | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 541850     | Display advertising .....  | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418502    | Outdoor advertising services .....                                   | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 54186      | Direct mail advertising .....  | 13                      | D                  | D                        | D                               | e   | D  | D                      |
| 541860     | Direct mail advertising .....  | 13                      | D                  | D                        | D                               | e   | D  | D                      |
| 54189      | Other services related to advertising .....                          | 22                      | D                  | D                        | D                               | b   | D  | D                      |
| 541890     | Other services related to advertising .....                          | 22                      | D                  | D                        | D                               | b   | D  | D                      |
| 5418902    | Advertising specialties goods distributor .....                      | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 5419       | Other professional, scientific, & technical services .....           | 45                      | D                  | D                        | D                               | c   | D  | D                      |
| 54192      | Photographic services .....  | 30                      | D                  | D                        | D                               | b   | D  | D                      |
| 541921     | Photographic studios, portrait .....                                 | 21                      | D                  | D                        | D                               | b   | D  | D                      |
| 541922     | Commercial photography .....   | 9                       | D                  | D                        | D                               | b   | D  | D                      |
|            | <b>PITTSBURGH, PA MSA</b>  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>      | <b>4 925</b>            | <b>6 040 676</b>   | <b>2 297 110</b>         | <b>519 847</b>                  | <b>54 512</b>   | <b>14.5</b>                              | <b>4.7</b>             |
| 541        | Professional, scientific, & technical services .....                 | 4 925                   | 6 040 676          | 2 297 110                | 519 847                         | 54 512  | 14.5                                     | 4.7                    |
| 5411       | Legal services .....   | 1 444                   | 1 191 005          | 506 254                  | 108 112                         | 10 254  | 17.0                                     | 2.1                    |
| 54111      | Offices of lawyers .....   | 1 296                   | 1 108 705          | 474 872                  | 100 132                         | 9 080   | 17.8                                     | 2.0                    |
| 541110     | Offices of lawyers .....   | 1 296                   | 1 108 705          | 474 872                  | 100 132                         | 9 080   | 17.8                                     | 2.0                    |
| 5411101    | Offices of lawyers (except legal aid societies) .....                | 1 296                   | 1 108 705          | 474 872                  | 100 132                         | 9 080   | 17.8                                     | 2.0                    |
| 54119      | Other legal services .....   | 148                     | 82 300             | 31 382                   | 7 980                           | 1 174   | 6.1                                      | 2.8                    |
| 541191     | Title abstract & settlement offices .....                            | 127                     | 74 121             | 29 251                   | 7 486                           | 1 075   | 5.0                                      | 2.7                    |
| 541199     | All other legal services .....                                       | 21                      | 8 179              | 2 131                    | 494                             | 99  | 16.0                                     | 3.7                    |
| 5412       | Accounting, tax return prep, bookkeeping, & payroll services .....   | 702                     | 502 602            | 194 221                  | 45 014                          | 7 482   | 16.0                                     | 4.9                    |
| 54121      | Accounting, tax return prep, bookkeeping, & payroll services .....   | 702                     | 502 602            | 194 221                  | 45 014                          | 7 482   | 16.0                                     | 4.9                    |
| 541211     | Offices of certified public accountants .....                        | 422                     | 422 340            | 160 830                  | 36 077                          | 3 893   | 12.8                                     | 3.9                    |
| 541213     | Tax return preparation services .....                                | 78                      | 19 649             | 7 785                    | 2 554                           | 2 051   | 32.3                                     | 2.6                    |
| 541219     | Other accounting services .....                                      | 186                     | 39 994             | 14 526                   | 3 697                           | 877   | 40.6                                     | 11.6                   |
| 5413       | Architectural, engineering, & related services .....                 | 923                     | 2 005 103          | 670 500                  | 157 662                         | 14 852  | 11.2                                     | 4.3                    |
| 54131      | Architectural services .....   | 159                     | 147 488            | 60 394                   | 11 913                          | 1 485   | 20.0                                     | 1.0                    |
| 541310     | Architectural services .....   | 159                     | 147 488            | 60 394                   | 11 913                          | 1 485   | 20.0                                     | 1.0                    |
| 54133      | Engineering services .....   | 580                     | 1 737 736          | 557 150                  | 131 764                         | 11 696  | 10.1                                     | 4.3                    |
| 541330     | Engineering services .....   | 580                     | 1 737 736          | 557 150                  | 131 764                         | 11 696  | 10.1                                     | 4.3                    |
| 54134      | Drafting services .....  | 23                      | D                  | D                        | D                               | c   | D  | D                      |
| 541340     | Drafting services .....  | 23                      | D                  | D                        | D                               | c   | D  | D                      |
| 54135      | Building inspection services .....                                   | 29                      | 6 860              | 2 917                    | 539                             | 110   | 45.3                                     | .7                     |
| 541350     | Building inspection services .....                                   | 29                      | 6 860              | 2 917                    | 539                             | 110   | 45.3                                     | .7                     |
| 54137      | Surveying & mapping (except geophysical) services .....              | 61                      | 12 564             | 5 849                    | 1 273                           | 255   | 53.6                                     | 6.8                    |
| 541370     | Surveying & mapping (except geophysical) services .....              | 61                      | 12 564             | 5 849                    | 1 273                           | 255   | 53.6                                     | 6.8                    |
| 54138      | Testing laboratories .....   | 67                      | 93 043             | 40 742                   | 11 448                          | 1 194   | 9.0                                      | 10.1                   |
| 541380     | Testing laboratories .....   | 67                      | 93 043             | 40 742                   | 11 448                          | 1 194   | 9.0                                      | 10.1                   |
| 5414       | Specialized design services .....                                    | 175                     | 106 825            | 32 136                   | 8 074                           | 940   | 28.8                                     | 4.4                    |
| 54141      | Interior design services .....                                       | 57                      | D                  | D                        | D                               | e   | D  | D                      |
| 541410     | Interior design services .....                                       | 57                      | D                  | D                        | D                               | e   | D  | D                      |
| 54142      | Industrial design services .....                                     | 9                       | 30 580             | 11 388                   | 3 179                           | 209   | 1.0                                      | 1.0                    |
| 541420     | Industrial design services .....                                     | 9                       | 30 580             | 11 388                   | 3 179                           | 209   | 1.0                                      | 1.0                    |
| 54143      | Graphic design services .....  | 106                     | 52 448             | 15 700                   | 3 876                           | 470   | 29.4                                     | 6.5                    |
| 541430     | Graphic design services .....  | 106                     | 52 448             | 15 700                   | 3 876                           | 470   | 29.4                                     | 6.5                    |
| 5414301    | Graphic design services (except commercial art & medical artists) .. | 88                      | 43 121             | 13 105                   | 3 313                           | 394   | 32.5                                     | 6.4                    |
| 5414302    | Commercial art .....   | 18                      | 9 327              | 2 595                    | 563                             | 76  | 15.1                                     | 6.8                    |
| 5415       | Computer systems design & related services .....                     | 465                     | 850 476            | 379 525                  | 78 265                          | 7 242   | 12.4                                     | 8.2                    |
| 54151      | Computer systems design & related services .....                     | 465                     | 850 476            | 379 525                  | 78 265                          | 7 242   | 12.4                                     | 8.2                    |
| 541511     | Custom computer programming services .....                           | 176                     | 431 214            | 226 600                  | 45 983                          | 4 091   | 5.5                                      | 7.0                    |
| 541512     | Computer systems design services .....                               | 233                     | 354 381            | 135 407                  | 28 380                          | 2 747   | 21.4                                     | 10.6                   |
| 5415121    | Computer systems integrators .....                                   | 98                      | 189 066            | 54 532                   | 12 136                          | 1 212   | 11.9                                     | 18.0                   |
| 5415122    | Computer systems consultants (except systems integrators) .....      | 135                     | 165 315            | 80 875                   | 16 244                          | 1 535   | 32.3                                     | 2.2                    |
| 541519     | Other computer related services .....                                | 42                      | 33 562             | 11 260                   | 2 310                           | 199   | 13.9                                     | 1.8                    |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>PITTSBURGH, PA MSA—Con.</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services—Con.</b>          |                         |                    |                          |                                 |   |  |                        |
| 541                            | Professional, scientific, & technical services—Con.                     |                         |                    |                          |                                 |   |  |                        |
| 5416                           | Management, scientific, & technical consulting services .....           | 664                     | 540 008            | 222 779                  | 50 781                          | 5 433   | 25.7                                     | 7.4                    |
| 54161                          | Management consulting services .....                                    | 516                     | 462 758            | 191 383                  | 43 638                          | 4 534   | 22.3                                     | 5.8                    |
| 541611                         | Administrative management & general management consulting service ..... | 239                     | 188 693            | 89 793                   | 20 477                          | 2 087   | 22.7                                     | 5.6                    |
| 541612                         | Human resources & executive search consulting services .....            | 144                     | 157 116            | 69 385                   | 16 162                          | 1 689   | 22.9                                     | 5.6                    |
| 5416122                        | Executive placement services .....                                      | 63                      | 38 006             | 21 027                   | 4 298                           | 461   | 58.8                                     | 3.7                    |
| 5416123                        | Human resources & personnel management consulting .....                 | 68                      | 112 524            | 44 743                   | 10 980                          | 1 163   | 10.3                                     | 5.5                    |
| 541613                         | Marketing consulting services .....                                     | 76                      | 50 790             | 10 309                   | 1 968                           | 258   | 27.4                                     | 11.7                   |
| 541614                         | Process, physical distribution, & logistics consulting services .....   | 31                      | 43 686             | 13 810                   | 3 127                           | 300   | 18.9                                     | 2.9                    |
| 541618                         | Other management consulting services .....                              | 26                      | 22 473             | 8 086                    | 1 904                           | 200   | 9.9                                      | —                      |
| 54162                          | Environmental consulting services .....                                 | 66                      | 46 317             | 18 422                   | 4 302                           | 506   | 52.7                                     | 23.1                   |
| 541620                         | Environmental consulting services .....                                 | 66                      | 46 317             | 18 422                   | 4 302                           | 506   | 52.7                                     | 23.1                   |
| 54169                          | Other scientific & technical consulting services .....                  | 82                      | 30 933             | 12 974                   | 2 841                           | 393   | 36.1                                     | 8.8                    |
| 541690                         | Other scientific & technical consulting services .....                  | 82                      | 30 933             | 12 974                   | 2 841                           | 393   | 36.1                                     | 8.8                    |
| 5417                           | Scientific research & development services .....                        | 49                      | D                  | D                        | D                               | h   | D  | D                      |
| 54171                          | R&D in the physical, engineering, & life sciences .....                 | 44                      | D                  | D                        | D                               | h   | D  | D                      |
| 541710                         | R&D in the physical, engineering, & life sciences .....                 | 44                      | D                  | D                        | D                               | h   | D  | D                      |
| 5417101                        | R&D in the physical & engineering sciences .....                        | 38                      | D                  | D                        | D                               | h   | D  | D                      |
| 5418                           | Advertising & related services .....                                    | 291                     | 354 039            | 108 103                  | 24 701                          | 3 783   | 15.4                                     | 5.6                    |
| 54181                          | Advertising agencies .....  | 116                     | 96 335             | 43 048                   | 10 092                          | 1 122   | 13.2                                     | 13.2                   |
| 541810                         | Advertising agencies .....  | 116                     | 96 335             | 43 048                   | 10 092                          | 1 122   | 13.2                                     | 13.2                   |
| 54182                          | Public relations agencies .....   | 46                      | 27 463             | 12 817                   | 3 100                           | 301   | 32.1                                     | 2.6                    |
| 541820                         | Public relations agencies .....   | 46                      | 27 463             | 12 817                   | 3 100                           | 301   | 32.1                                     | 2.6                    |
| 54184                          | Media representatives .....   | 13                      | 21 425             | 8 042                    | 1 823                           | 188   | 10.1                                     | .1                     |
| 541840                         | Media representatives .....   | 13                      | 21 425             | 8 042                    | 1 823                           | 188   | 10.1                                     | .1                     |
| 5418402                        | Publishers' advertising representatives .....                           | 7                       | D                  | D                        | D                               | c   | D  | D                      |
| 54185                          | Display advertising .....   | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 541850                         | Display advertising .....   | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 5418502                        | Outdoor advertising services .....                                      | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 54186                          | Direct mail advertising .....   | 31                      | 134 969            | 30 993                   | 6 585                           | 1 245   | 7.2                                      | 2.2                    |
| 541860                         | Direct mail advertising .....   | 31                      | 134 969            | 30 993                   | 6 585                           | 1 245   | 7.2                                      | 2.2                    |
| 54189                          | Other services related to advertising .....                             | 66                      | D                  | D                        | D                               | f   | D  | D                      |
| 541890                         | Other services related to advertising .....                             | 66                      | D                  | D                        | D                               | f   | D  | D                      |
| 5418902                        | Advertising specialties goods distributor .....                         | 36                      | 35 542             | 4 406                    | 1 062                           | 192   | 37.2                                     | 3.2                    |
| 5418903                        | Sign painting & lettering shop .....                                    | 22                      | D                  | D                        | D                               | b   | D  | D                      |
| 5419                           | Other professional, scientific, & technical services .....              | 212                     | D                  | D                        | D                               | g   | D  | D                      |
| 54191                          | Marketing research & public opinion polling .....                       | 30                      | 41 113             | 16 485                   | 5 734                           | 727   | 19.0                                     | 10.7                   |
| 541910                         | Marketing research & public opinion polling .....                       | 30                      | 41 113             | 16 485                   | 5 734                           | 727   | 19.0                                     | 10.7                   |
| 54192                          | Photographic services .....   | 151                     | 39 808             | 9 919                    | 2 056                           | 761   | 34.5                                     | 13.3                   |
| 541921                         | Photographic studios, portrait .....                                    | 115                     | 31 126             | 7 265                    | 1 523                           | 657   | 26.7                                     | 12.7                   |
| 541922                         | Commercial photography .....  | 36                      | 8 682              | 2 654                    | 533                             | 104   | 62.6                                     | 15.6                   |
| 54193                          | Translation & interpretation services .....                             | 6                       | 2 475              | 750                      | 172                             | 30  | 7.7                                      | —                      |
| 541930                         | Translation & interpretation services .....                             | 6                       | 2 475              | 750                      | 172                             | 30  | 7.7                                      | —                      |
| 54199                          | All other professional, scientific, & technical services .....          | 25                      | D                  | D                        | D                               | e   | D  | D                      |
| 541990                         | All other professional, scientific, & technical services .....          | 25                      | D                  | D                        | D                               | e   | D  | D                      |
| <b>READING, PA MSA</b>         |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services</b>               | <b>546</b>              | <b>476 626</b>     | <b>215 167</b>           | <b>44 860</b>                   | <b>5 520</b>  | <b>20.2</b>                              | <b>3.8</b>             |
| 541                            | Professional, scientific, & technical services .....                    | 546                     | 476 626            | 215 167                  | 44 860                          | 5 520   | 20.2                                     | 3.8                    |
| 5411                           | Legal services .....  | 131                     | 79 631             | 41 024                   | 7 184                           | 779   | 24.4                                     | 1.3                    |
| 54111                          | Offices of lawyers .....  | 117                     | 73 808             | 38 972                   | 6 725                           | 710   | 25.0                                     | 1.4                    |
| 541110                         | Offices of lawyers .....  | 117                     | 73 808             | 38 972                   | 6 725                           | 710   | 25.0                                     | 1.4                    |
| 5411101                        | Offices of lawyers (except legal aid societies) .....                   | 117                     | 73 808             | 38 972                   | 6 725                           | 710   | 25.0                                     | 1.4                    |
| 54119                          | Other legal services .....  | 14                      | 5 823              | 2 052                    | 459                             | 69  | 16.5                                     | —                      |
| 541191                         | Title abstract & settlement offices .....                               | 13                      | D                  | D                        | D                               | b   | D  | D                      |
| 5412                           | Accounting, tax return prep, bookkeeping, & payroll services .....      | 83                      | 44 590             | 19 364                   | 4 744                           | 828   | 24.8                                     | 2.0                    |
| 54121                          | Accounting, tax return prep, bookkeeping, & payroll services .....      | 83                      | 44 590             | 19 364                   | 4 744                           | 828   | 24.8                                     | 2.0                    |
| 541211                         | Offices of certified public accountants .....                           | 41                      | 35 838             | 16 708                   | 3 880                           | 421   | 15.4                                     | .9                     |
| 541213                         | Tax return preparation services .....                                   | 16                      | 2 770              | 971                      | 386                             | 302   | 34.6                                     | 5.3                    |
| 541219                         | Other accounting services .....   | 23                      | 5 638              | 1 546                    | 445                             | 99  | 81.1                                     | 4.2                    |
| 5413                           | Architectural, engineering, & related services .....                    | 120                     | 191 967            | 94 693                   | 20 418                          | 2 150   | 17.3                                     | 3.8                    |
| 54131                          | Architectural services .....  | 18                      | 13 673             | 3 458                    | 737                             | 86  | 31.4                                     | 1.6                    |
| 541310                         | Architectural services .....  | 18                      | 13 673             | 3 458                    | 737                             | 86  | 31.4                                     | 1.6                    |
| 54133                          | Engineering services .....  | 61                      | 157 711            | 81 472                   | 17 586                          | 1 750   | 14.8                                     | 3.5                    |
| 541330                         | Engineering services .....  | 61                      | 157 711            | 81 472                   | 17 586                          | 1 750   | 14.8                                     | 3.5                    |
| 54134                          | Drafting services .....   | 6                       | 3 427              | 1 773                    | 370                             | 37  | 28.9                                     | —                      |
| 541340                         | Drafting services .....   | 6                       | 3 427              | 1 773                    | 370                             | 37  | 28.9                                     | —                      |
| 54137                          | Surveying & mapping (except geophysical) services .....                 | 16                      | 6 876              | 2 994                    | 625                             | 106   | 11.4                                     | —                      |
| 541370                         | Surveying & mapping (except geophysical) services .....                 | 16                      | 6 876              | 2 994                    | 625                             | 106   | 11.4                                     | —                      |
| 54138                          | Testing laboratories .....  | 14                      | 8 949              | 4 436                    | 983                             | 145   | 32.6                                     | 17.8                   |
| 541380                         | Testing laboratories .....  | 14                      | 8 949              | 4 436                    | 983                             | 145   | 32.6                                     | 17.8                   |
| 5414                           | Specialized design services .....                                       | 14                      | 7 290              | 2 523                    | 460                             | 61  | 21.3                                     | 2.9                    |
| 54143                          | Graphic design services .....   | 10                      | 6 727              | 2 476                    | 449                             | 57  | 14.7                                     | 3.1                    |
| 541430                         | Graphic design services .....   | 10                      | 6 727              | 2 476                    | 449                             | 57  | 14.7                                     | 3.1                    |
| 5414301                        | Graphic design services (except commercial art & medical artists) ..    | 9                       | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>READING, PA MSA—Con.</b>                   |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                     | <b>Professional, scientific, &amp; technical services—Con.</b>              |                         |                    |                          |                                 |   |  |                        |
| 541   | Professional, scientific, & technical services—Con.                         |                         |                    |                          |                                 |   |  |                        |
| 5415  | Computer systems design & related services . . . . .                        | 59                      | 45 569             | 15 222                   | 3 361                           | 385   | 20.2                                     | 4.4                    |
| 54151   | Computer systems design & related services . . . . .                        | 59                      | 45 569             | 15 222                   | 3 361                           | 385   | 20.2                                     | 4.4                    |
| 541511  | Custom computer programming services . . . . .                              | 24                      | 8 693              | 3 652                    | 766                             | 102   | 28.0                                     | 4.2                    |
| 541512  | Computer systems design services . . . . .                                  | 26                      | 34 152             | 10 161                   | 2 321                           | 250   | 17.1                                     | 3.3                    |
| 5415121                                       | Computer systems integrators . . . . .                                      | 13                      | 28 398             | 8 285                    | 1 873                           | 201   | 7.2                                      | 3.9                    |
| 5415122                                       | Computer systems consultants (except systems integrators) . . . . .         | 13                      | 5 754              | 1 876                    | 448                             | 49  | 65.8                                     | —                      |
| 5416  | Management, scientific, & technical consulting services . . . . .           | 75                      | 36 109             | 15 708                   | 3 142                           | 303   | 29.7                                     | 11.5                   |
| 54161   | Management consulting services . . . . .                                    | 55                      | 27 494             | 12 480                   | 2 408                           | 214   | 28.0                                     | 14.6                   |
| 541611  | Administrative management & general management consulting service . . . . . | 26                      | 14 647             | 7 074                    | 1 359                           | 112   | 18.8                                     | 21.3                   |
| 541613  | Marketing consulting services . . . . .                                     | 12                      | 7 184              | 2 100                    | 404                             | 35  | 55.0                                     | —                      |
| 54162   | Environmental consulting services . . . . .                                 | 12                      | 6 565              | 2 361                    | 510                             | 57  | 31.3                                     | .3                     |
| 541620  | Environmental consulting services . . . . .                                 | 12                      | 6 565              | 2 361                    | 510                             | 57  | 31.3                                     | .3                     |
| 5418  | Advertising & related services . . . . .                                    | 37                      | 64 912             | 24 654                   | 5 168                           | 888   | 11.3                                     | 3.0                    |
| 54186   | Direct mail advertising . . . . .   | 5                       | D                  | D                        | D                               | f   | D  | D                      |
| 541860  | Direct mail advertising . . . . .   | 5                       | D                  | D                        | D                               | f   | D  | D                      |
| 54189   | Other services related to advertising . . . . .                             | 14                      | 3 078              | 681                      | 150                             | 27  | 67.7                                     | —                      |
| 541890  | Other services related to advertising . . . . .                             | 14                      | 3 078              | 681                      | 150                             | 27  | 67.7                                     | —                      |
| 5418903                                       | Sign painting & lettering shop . . . . .                                    | 9                       | 1 968              | 536                      | 130                             | 20  | 53.5                                     | —                      |
| 5419  | Other professional, scientific, & technical services . . . . .              | 21                      | 3 630              | 985                      | 167                             | 71  | 46.9                                     | 13.6                   |
| 54192   | Photographic services . . . . .   | 17                      | 3 089              | 793                      | 149                             | 69  | 37.6                                     | 16.0                   |
| 541921  | Photographic studios, portrait . . . . .                                    | 15                      | D                  | D                        | D                               | b   | D  | D                      |
| <b>SCRANTON-WILKES-BARRE-HAZLETON, PA MSA</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                     | <b>Professional, scientific, &amp; technical services . . . . .</b>         | <b>923</b>              | <b>519 299</b>     | <b>204 371</b>           | <b>45 899</b>                   | <b>6 985</b>  | <b>28.8</b>                              | <b>12.9</b>            |
| 541   | Professional, scientific, & technical services . . . . .                    | 923                     | 519 299            | 204 371                  | 45 899                          | 6 985   | 28.8                                     | 12.9                   |
| 5411  | Legal services . . . . .  | 385                     | 158 229            | 57 763                   | 14 338                          | 1 665   | 33.5                                     | 4.6                    |
| 54111   | Offices of lawyers . . . . .  | 365                     | 155 378            | 56 999                   | 14 210                          | 1 624   | 32.8                                     | 4.4                    |
| 541110  | Offices of lawyers . . . . .  | 365                     | 155 378            | 56 999                   | 14 210                          | 1 624   | 32.8                                     | 4.4                    |
| 5411101                                       | Offices of lawyers (except legal aid societies) . . . . .                   | 365                     | 155 378            | 56 999                   | 14 210                          | 1 624   | 32.8                                     | 4.4                    |
| 54119   | Other legal services . . . . .  | 20                      | 2 851              | 764                      | 128                             | 41  | 71.0                                     | 14.1                   |
| 5412  | Accounting, tax return prep, bookkeeping, & payroll services . . . . .      | 166                     | 67 793             | 27 939                   | 6 635                           | 1 430   | 36.5                                     | 4.9                    |
| 54121   | Accounting, tax return prep, bookkeeping, & payroll services . . . . .      | 166                     | 67 793             | 27 939                   | 6 635                           | 1 430   | 36.5                                     | 4.9                    |
| 541211  | Offices of certified public accountants . . . . .                           | 91                      | 51 275             | 21 042                   | 4 886                           | 649   | 31.1                                     | 2.6                    |
| 541213  | Tax return preparation services . . . . .                                   | 23                      | 3 384              | 1 223                    | 539                             | 451   | 30.3                                     | 7.8                    |
| 541219  | Other accounting services . . . . .   | 46                      | 9 538              | 3 284                    | 757                             | 198   | 78.0                                     | 3.8                    |
| 5413  | Architectural, engineering, & related services . . . . .                    | 127                     | 86 272             | 43 556                   | 9 101                           | 1 281   | 31.3                                     | 6.2                    |
| 54131   | Architectural services . . . . .  | 28                      | 24 234             | 12 658                   | 2 327                           | 283   | 22.3                                     | .6                     |
| 541310  | Architectural services . . . . .  | 28                      | 24 234             | 12 658                   | 2 327                           | 283   | 22.3                                     | .6                     |
| 54133   | Engineering services . . . . .  | 56                      | 48 676             | 23 551                   | 5 090                           | 648   | 35.3                                     | 9.9                    |
| 541330  | Engineering services . . . . .  | 56                      | 48 676             | 23 551                   | 5 090                           | 648   | 35.3                                     | 9.9                    |
| 54134   | Drafting services . . . . .   | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 541340  | Drafting services . . . . .   | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 54135   | Building inspection services . . . . .                                      | 6                       | D                  | D                        | D                               | c   | D  | D                      |
| 541350  | Building inspection services . . . . .                                      | 6                       | D                  | D                        | D                               | c   | D  | D                      |
| 54137   | Surveying & mapping (except geophysical) services . . . . .                 | 25                      | 2 171              | 813                      | 164                             | 42  | 97.1                                     | 2.9                    |
| 541370  | Surveying & mapping (except geophysical) services . . . . .                 | 25                      | 2 171              | 813                      | 164                             | 42  | 97.1                                     | 2.9                    |
| 5414  | Specialized design services . . . . .                                       | 15                      | 2 962              | 545                      | 115                             | 29  | 29.9                                     | 29.0                   |
| 5415  | Computer systems design & related services . . . . .                        | 54                      | 49 494             | 20 088                   | 3 969                           | 422   | 25.0                                     | 38.5                   |
| 54151   | Computer systems design & related services . . . . .                        | 54                      | 49 494             | 20 088                   | 3 969                           | 422   | 25.0                                     | 38.5                   |
| 541511  | Custom computer programming services . . . . .                              | 14                      | D                  | D                        | D                               | c   | D  | D                      |
| 541512  | Computer systems design services . . . . .                                  | 28                      | 13 200             | 4 461                    | 960                             | 148   | 61.5                                     | 1.6                    |
| 5415122                                       | Computer systems consultants (except systems integrators) . . . . .         | 15                      | 7 003              | 2 716                    | 554                             | 84  | 27.4                                     | 3.0                    |
| 5416  | Management, scientific, & technical consulting services . . . . .           | 78                      | 74 761             | 31 223                   | 6 728                           | 1 059   | 19.6                                     | 9.9                    |
| 54161   | Management consulting services . . . . .                                    | 60                      | 67 050             | 28 906                   | 6 262                           | 997   | 18.1                                     | 10.7                   |
| 541611  | Administrative management & general management consulting service . . . . . | 28                      | 19 759             | 9 662                    | 1 341                           | 192   | 35.9                                     | 13.2                   |
| 541612  | Human resources & executive search consulting services . . . . .            | 17                      | 4 757              | 1 673                    | 292                             | 40  | 87.3                                     | 2.1                    |
| 541614  | Process, physical distribution, & logistics consulting services . . . . .   | 8                       | D                  | D                        | D                               | f   | D  | D                      |
| 541618  | Other management consulting services . . . . .                              | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 54162   | Environmental consulting services . . . . .                                 | 13                      | 6 098              | 1 858                    | 411                             | 49  | 17.3                                     | 3.5                    |
| 541620  | Environmental consulting services . . . . .                                 | 13                      | 6 098              | 1 858                    | 411                             | 49  | 17.3                                     | 3.5                    |
| 5417  | Scientific research & development services . . . . .                        | 6                       | 22 122             | 4 402                    | 1 067                           | 139   | —  | 97.1                   |
| 54171   | R&D in the physical, engineering, & life sciences . . . . .                 | 5                       | D                  | D                        | D                               | c   | D  | D                      |
| 541710  | R&D in the physical, engineering, & life sciences . . . . .                 | 5                       | D                  | D                        | D                               | c   | D  | D                      |
| 5417102                                       | Research & development in the life sciences . . . . .                       | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418  | Advertising & related services . . . . .                                    | 64                      | 51 287             | 17 325                   | 3 610                           | 819   | 30.3                                     | 3.7                    |
| 54185   | Display advertising . . . . .   | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 541850  | Display advertising . . . . .   | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 54186   | Direct mail advertising . . . . .   | 7                       | 22 358             | 9 860                    | 1 997                           | 518   | 2.0                                      | 4.0                    |
| 541860  | Direct mail advertising . . . . .   | 7                       | 22 358             | 9 860                    | 1 997                           | 518   | 2.0                                      | 4.0                    |
| 54189   | Other services related to advertising . . . . .                             | 18                      | 12 651             | 2 216                    | 390                             | 87  | 94.3                                     | 2.5                    |
| 541890  | Other services related to advertising . . . . .                             | 18                      | 12 651             | 2 216                    | 390                             | 87  | 94.3                                     | 2.5                    |
| 5418902                                       | Advertising specialties goods distributor . . . . .                         | 12                      | 11 173             | 1 558                    | 236                             | 37  | 97.4                                     | 2.6                    |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>SCRANTON–WILKES–BARRE–HAZLETON, PA MSA—Con.</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services—Con.</b>          |                         |                    |                          |                                 |   |  |                        |
| 541  | Professional, scientific, & technical services—Con.                     |                         |                    |                          |                                 |   |  |                        |
| 5419   | Other professional, scientific, & technical services .....              | 28                      | 6 379              | 1 530                    | 336                             | 141   | 23.7                                     | 5.0                    |
| 54192  | Photographic services .....   | 26                      | D                  | D                        | D                               | c   | D  | D                      |
| 541921   | Photographic studios, portrait .....                                    | 23                      | D                  | D                        | D                               | c   | D  | D                      |
| <b>SHARON, PA MSA</b>                              |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>         | <b>130</b>              | <b>49 353</b>      | <b>22 010</b>            | <b>5 917</b>                    | <b>679</b>  | <b>29.8</b>                              | <b>8.2</b>             |
| 541  | Professional, scientific, & technical services .....                    | 130                     | 49 353             | 22 010                   | 5 917                           | 679   | 29.8                                     | 8.2                    |
| 5411   | Legal services .....  | 40                      | 12 191             | 3 088                    | 767                             | 150   | 55.1                                     | 6.3                    |
| 54111  | Offices of lawyers .....  | 40                      | 12 191             | 3 088                    | 767                             | 150   | 55.1                                     | 6.3                    |
| 541110   | Offices of lawyers .....  | 40                      | 12 191             | 3 088                    | 767                             | 150   | 55.1                                     | 6.3                    |
| 5411101  | Offices of lawyers (except legal aid societies) .....                   | 40                      | 12 191             | 3 088                    | 767                             | 150   | 55.1                                     | 6.3                    |
| 5412   | Accounting, tax return prep, bookkeeping, & payroll services .....      | 33                      | 9 994              | 3 616                    | 968                             | 241   | 24.0                                     | 5.4                    |
| 54121  | Accounting, tax return prep, bookkeeping, & payroll services .....      | 33                      | 9 994              | 3 616                    | 968                             | 241   | 24.0                                     | 5.4                    |
| 541211   | Offices of certified public accountants .....                           | 17                      | 7 493              | 2 660                    | 680                             | 104   | 17.6                                     | 6.6                    |
| 541219   | Other accounting services .....   | 8                       | 1 783              | 712                      | 171                             | 65  | 37.1                                     | 2.5                    |
| 5413   | Architectural, engineering, & related services .....                    | 18                      | 7 141              | 3 521                    | 808                             | 108   | 34.2                                     | 15.1                   |
| 5415   | Computer systems design & related services .....                        | 6                       | 6 384              | 2 530                    | 569                             | 75  | 27.0                                     | 1.1                    |
| 54151  | Computer systems design & related services .....                        | 6                       | 6 384              | 2 530                    | 569                             | 75  | 27.0                                     | 1.1                    |
| 5416   | Management, scientific, & technical consulting services .....           | 13                      | D                  | D                        | D                               | b   | D  | D                      |
| 54161  | Management consulting services .....                                    | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 541611   | Administrative management & general management consulting service ..... | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418   | Advertising & related services .....                                    | 7                       | 1 838              | 676                      | 143                             | 27  | 16.6                                     | 66.4                   |
| <b>STATE COLLEGE, PA MSA</b>                       |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>         | <b>211</b>              | <b>167 464</b>     | <b>85 946</b>            | <b>19 559</b>                   | <b>2 332</b>  | <b>23.7</b>                              | <b>5.1</b>             |
| 541  | Professional, scientific, & technical services .....                    | 211                     | 167 464            | 85 946                   | 19 559                          | 2 332   | 23.7                                     | 5.1                    |
| 5411   | Legal services .....  | 46                      | 20 338             | 9 288                    | 1 647                           | 225   | 24.4                                     | 2.6                    |
| 54111  | Offices of lawyers .....  | 44                      | D                  | D                        | D                               | c   | D  | D                      |
| 541110   | Offices of lawyers .....  | 44                      | D                  | D                        | D                               | c   | D  | D                      |
| 5411101  | Offices of lawyers (except legal aid societies) .....                   | 44                      | D                  | D                        | D                               | c   | D  | D                      |
| 5412   | Accounting, tax return prep, bookkeeping, & payroll services .....      | 28                      | 16 158             | 7 977                    | 1 846                           | 310   | 28.5                                     | 33.4                   |
| 54121  | Accounting, tax return prep, bookkeeping, & payroll services .....      | 28                      | 16 158             | 7 977                    | 1 846                           | 310   | 28.5                                     | 33.4                   |
| 541211   | Offices of certified public accountants .....                           | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 541213   | Tax return preparation services .....                                   | 7                       | 1 097              | 233                      | 113                             | 77  | 35.4                                     | 43.6                   |
| 541219   | Other accounting services .....   | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413   | Architectural, engineering, & related services .....                    | 58                      | 34 129             | 16 552                   | 3 921                           | 499   | 33.3                                     | 3.1                    |
| 54133  | Engineering services .....  | 38                      | 22 028             | 11 583                   | 2 771                           | 347   | 41.4                                     | 4.5                    |
| 541330   | Engineering services .....  | 38                      | 22 028             | 11 583                   | 2 771                           | 347   | 41.4                                     | 4.5                    |
| 54138  | Testing laboratories .....  | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 541380   | Testing laboratories .....  | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 5415   | Computer systems design & related services .....                        | 17                      | D                  | D                        | D                               | f   | D  | D                      |
| 54151  | Computer systems design & related services .....                        | 17                      | D                  | D                        | D                               | f   | D  | D                      |
| 541512   | Computer systems design services .....                                  | 8                       | D                  | D                        | D                               | f   | D  | D                      |
| 5415121  | Computer systems integrators .....                                      | 3                       | D                  | D                        | D                               | f   | D  | D                      |
| 5416   | Management, scientific, & technical consulting services .....           | 32                      | 29 091             | 13 759                   | 2 672                           | 434   | 21.5                                     | 1.7                    |
| 54161  | Management consulting services .....                                    | 24                      | D                  | D                        | D                               | b   | D  | D                      |
| 541612   | Human resources & executive search consulting services .....            | 8                       | 5 177              | 2 781                    | 416                             | 49  | 36.3                                     | —                      |
| 54169  | Other scientific & technical consulting services .....                  | 2                       | D                  | D                        | D                               | e   | D  | D                      |
| 541690   | Other scientific & technical consulting services .....                  | 2                       | D                  | D                        | D                               | e   | D  | D                      |
| 5418   | Advertising & related services .....                                    | 7                       | 7 930              | 2 005                    | 474                             | 84  | 45.1                                     | —                      |
| 5419   | Other professional, scientific, & technical services .....              | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 54192  | Photographic services .....   | 7                       | D                  | D                        | D                               | a   | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>WILLIAMSPORT, PA MSA</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                   | <b>Professional, scientific, &amp; technical services .....</b>      | <b>137</b>              | <b>68 774</b>      | <b>27 122</b>            | <b>6 011</b>                    | <b>1 014</b>  | <b>32.3</b>                              | <b>1.2</b>             |
| 541                         | Professional, scientific, & technical services .....                 | 137                     | 68 774             | 27 122                   | 6 011                           | 1 014   | 32.3                                     | 1.2                    |
| 5411                        | Legal services .....   | 52                      | 24 677             | 9 240                    | 2 068                           | 326   | 35.9                                     | 2.2                    |
| 54111                       | Offices of lawyers .....   | 52                      | 24 677             | 9 240                    | 2 068                           | 326   | 35.9                                     | 2.2                    |
| 541110                      | Offices of lawyers .....   | 52                      | 24 677             | 9 240                    | 2 068                           | 326   | 35.9                                     | 2.2                    |
| 5411101                     | Offices of lawyers (except legal aid societies) .....                | 52                      | 24 677             | 9 240                    | 2 068                           | 326   | 35.9                                     | 2.2                    |
| 5412                        | Accounting, tax return prep, bookkeeping, & payroll services .....   | 24                      | 8 781              | 4 292                    | 1 033                           | 281   | 40.1                                     | .5                     |
| 54121                       | Accounting, tax return prep, bookkeeping, & payroll services .....   | 24                      | 8 781              | 4 292                    | 1 033                           | 281   | 40.1                                     | .5                     |
| 541211                      | Offices of certified public accountants .....                        | 16                      | 7 383              | 3 897                    | 891                             | 109   | 43.1                                     | —                      |
| 541213                      | Tax return preparation services .....                                | 4                       | 1 209              | 352                      | 128                             | 163   | 16.5                                     | —                      |
| 5413                        | Architectural, engineering, & related services .....                 | 20                      | 12 698             | 5 746                    | 1 286                           | 189   | 40.9                                     | 1.7                    |
| 54131                       | Architectural services .....   | 4                       | 4 190              | 1 706                    | 358                             | 53  | 44.8                                     | 3.9                    |
| 541310                      | Architectural services .....   | 4                       | 4 190              | 1 706                    | 358                             | 53  | 44.8                                     | 3.9                    |
| 5415                        | Computer systems design & related services .....                     | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 54151                       | Computer systems design & related services .....                     | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416                        | Management, scientific, & technical consulting services .....        | 10                      | 2 962              | 2 504                    | 396                             | 19  | 11.3                                     | .3                     |
| 5418                        | Advertising & related services .....                                 | 16                      | 12 807             | 3 186                    | 700                             | 92  | 20.0                                     | —                      |
| 54189                       | Other services related to advertising .....                          | 6                       | 2 444              | 280                      | 61                              | 23  | 81.3                                     | —                      |
| 541890                      | Other services related to advertising .....                          | 6                       | 2 444              | 280                      | 61                              | 23  | 81.3                                     | —                      |
| <b>YORK, PA MSA</b>         |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                   | <b>Professional, scientific, &amp; technical services .....</b>      | <b>502</b>              | <b>268 397</b>     | <b>105 162</b>           | <b>24 026</b>                   | <b>3 457</b>  | <b>30.9</b>                              | <b>7.9</b>             |
| 541                         | Professional, scientific, & technical services .....                 | 502                     | 268 397            | 105 162                  | 24 026                          | 3 457   | 30.9                                     | 7.9                    |
| 5411                        | Legal services .....   | 148                     | 55 491             | 19 931                   | 4 422                           | 649   | 26.9                                     | 6.8                    |
| 54111                       | Offices of lawyers .....   | 136                     | 52 471             | 18 637                   | 4 111                           | 590   | 27.1                                     | 5.7                    |
| 541110                      | Offices of lawyers .....   | 136                     | 52 471             | 18 637                   | 4 111                           | 590   | 27.1                                     | 5.7                    |
| 5411101                     | Offices of lawyers (except legal aid societies) .....                | 136                     | 52 471             | 18 637                   | 4 111                           | 590   | 27.1                                     | 5.7                    |
| 54119                       | Other legal services .....   | 12                      | 3 020              | 1 294                    | 311                             | 59  | 22.3                                     | 26.6                   |
| 541191                      | Title abstract & settlement offices .....                            | 12                      | 3 020              | 1 294                    | 311                             | 59  | 22.3                                     | 26.6                   |
| 5412                        | Accounting, tax return prep, bookkeeping, & payroll services .....   | 83                      | 31 640             | 13 181                   | 3 615                           | 832   | 26.1                                     | 3.1                    |
| 54121                       | Accounting, tax return prep, bookkeeping, & payroll services .....   | 83                      | 31 640             | 13 181                   | 3 615                           | 832   | 26.1                                     | 3.1                    |
| 541211                      | Offices of certified public accountants .....                        | 39                      | 23 279             | 10 055                   | 2 573                           | 322   | 20.8                                     | 1.7                    |
| 541213                      | Tax return preparation services .....                                | 15                      | 2 681              | 1 084                    | 499                             | 401   | 21.7                                     | 1.5                    |
| 541219                      | Other accounting services .....                                      | 25                      | D                  | D                        | D                               | b   | D  | D                      |
| 5413                        | Architectural, engineering, & related services .....                 | 95                      | 105 639            | 47 011                   | 10 493                          | 1 192   | 28.1                                     | 10.9                   |
| 54131                       | Architectural services .....   | 12                      | 9 377              | 3 235                    | 626                             | 71  | 30.7                                     | 6.8                    |
| 541310                      | Architectural services .....   | 12                      | 9 377              | 3 235                    | 626                             | 71  | 30.7                                     | 6.8                    |
| 54133                       | Engineering services .....   | 63                      | 84 955             | 38 953                   | 8 735                           | 959   | 30.4                                     | 6.0                    |
| 541330                      | Engineering services .....   | 63                      | 84 955             | 38 953                   | 8 735                           | 959   | 30.4                                     | 6.0                    |
| 54138                       | Testing laboratories .....   | 8                       | 8 878              | 3 804                    | 902                             | 122   | 1.4                                      | 64.2                   |
| 541380                      | Testing laboratories .....   | 8                       | 8 878              | 3 804                    | 902                             | 122   | 1.4                                      | 64.2                   |
| 5414                        | Specialized design services .....                                    | 20                      | 10 034             | 3 115                    | 637                             | 112   | 49.9                                     | 1.8                    |
| 54143                       | Graphic design services .....  | 12                      | 6 639              | 1 965                    | 381                             | 75  | 54.5                                     | 2.8                    |
| 541430                      | Graphic design services .....  | 12                      | 6 639              | 1 965                    | 381                             | 75  | 54.5                                     | 2.8                    |
| 5414301                     | Graphic design services (except commercial art & medical artists) .. | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 5415                        | Computer systems design & related services .....                     | 48                      | 14 657             | 4 701                    | 889                             | 116   | 52.4                                     | 19.8                   |
| 54151                       | Computer systems design & related services .....                     | 48                      | 14 657             | 4 701                    | 889                             | 116   | 52.4                                     | 19.8                   |
| 541512                      | Computer systems design services .....                               | 23                      | 9 731              | 2 418                    | 518                             | 70  | 59.4                                     | 24.7                   |
| 5416                        | Management, scientific, & technical consulting services .....        | 49                      | 13 206             | 5 521                    | 1 344                           | 161   | 67.5                                     | 8.7                    |
| 54161                       | Management consulting services .....                                 | 33                      | 10 811             | 4 519                    | 1 112                           | 132   | 68.6                                     | 8.8                    |
| 5418                        | Advertising & related services .....                                 | 30                      | 27 572             | 7 266                    | 1 582                           | 255   | 19.0                                     | 2.1                    |
| 54185                       | Display advertising .....  | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 541850                      | Display advertising .....  | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418502                     | Outdoor advertising services .....                                   | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 54189                       | Other services related to advertising .....                          | 11                      | 6 688              | 1 186                    | 256                             | 43  | 6.3                                      | 2.8                    |
| 541890                      | Other services related to advertising .....                          | 11                      | 6 688              | 1 186                    | 256                             | 43  | 6.3                                      | 2.8                    |
| 5419                        | Other professional, scientific, & technical services .....           | 25                      | D                  | D                        | D                               | c   | D  | D                      |
| 54192                       | Photographic services .....  | 21                      | 5 128              | 1 361                    | 303                             | 84  | 43.2                                     | —                      |
| 541921                      | Photographic studios, portrait .....                                 | 17                      | 4 191              | 979                      | 215                             | 73  | 49.3                                     | —                      |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>AREA OUTSIDE PENNSYLVANIA METROPOLITAN AREAS</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>   | <b>Professional, scientific, &amp; technical services .....</b>         | <b>1 956</b>            | <b>643 043</b>     | <b>222 902</b>           | <b>49 514</b>                   | <b>9 250</b>  | <b>38.7</b>                              | <b>12.7</b>            |
| 541   | Professional, scientific, & technical services .....                    | 1 956                   | 643 043            | 222 902                  | 49 514                          | 9 250   | 38.7                                     | 12.7                   |
| 5411  | Legal services .....  | 716                     | 182 580            | 56 712                   | 11 997                          | 2 415   | 45.7                                     | 6.3                    |
| 54111   | Offices of lawyers .....  | 675                     | D                  | D                        | D                               | g   | D  | D                      |
| 541110  | Offices of lawyers .....  | 675                     | D                  | D                        | D                               | g   | D  | D                      |
| 5411101   | Offices of lawyers (except legal aid societies) .....                   | 675                     | D                  | D                        | D                               | g   | D  | D                      |
| 54119   | Other legal services .....  | 41                      | D                  | D                        | D                               | c   | D  | D                      |
| 541191  | Title abstract & settlement offices .....                               | 37                      | 6 736              | 2 599                    | 596                             | 142   | 40.3                                     | 10.9                   |
| 5412  | Accounting, tax return prep, bookkeeping, & payroll services .....      | 416                     | 98 058             | 37 251                   | 9 575                           | 2 426   | 47.5                                     | 8.2                    |
| 54121   | Accounting, tax return prep, bookkeeping, & payroll services .....      | 416                     | 98 058             | 37 251                   | 9 575                           | 2 426   | 47.5                                     | 8.2                    |
| 541211  | Offices of certified public accountants .....                           | 195                     | 60 098             | 22 729                   | 5 504                           | 1 017   | 47.8                                     | 6.1                    |
| 541213  | Tax return preparation services .....                                   | 89                      | 11 039             | 2 958                    | 1 233                           | 723   | 43.9                                     | 16.9                   |
| 541219  | Other accounting services .....   | 126                     | 24 919             | 10 673                   | 2 579                           | 580   | 50.8                                     | 3.6                    |
| 5413  | Architectural, engineering, & related services .....                    | 327                     | 153 579            | 58 418                   | 13 151                          | 1 941   | 35.5                                     | 12.5                   |
| 54131   | Architectural services .....  | 39                      | 19 320             | 8 252                    | 1 736                           | 219   | 30.2                                     | 5.0                    |
| 541310  | Architectural services .....  | 39                      | 19 320             | 8 252                    | 1 736                           | 219   | 30.2                                     | 5.0                    |
| 54133   | Engineering services .....  | 136                     | D                  | D                        | D                               | f   | D  | D                      |
| 541330  | Engineering services .....  | 136                     | D                  | D                        | D                               | f   | D  | D                      |
| 54134   | Drafting services .....   | 6                       | 3 814              | 1 839                    | 413                             | 69  | 8.9                                      | —                      |
| 541340  | Drafting services .....   | 6                       | 3 814              | 1 839                    | 413                             | 69  | 8.9                                      | —                      |
| 54135   | Building inspection services .....                                      | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 541350  | Building inspection services .....                                      | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 54137   | Surveying & mapping (except geophysical) services .....                 | 98                      | 13 446             | 4 970                    | 1 004                           | 269   | 74.9                                     | 3.4                    |
| 541370  | Surveying & mapping (except geophysical) services .....                 | 98                      | 13 446             | 4 970                    | 1 004                           | 269   | 74.9                                     | 3.4                    |
| 54138   | Testing laboratories .....  | 38                      | D                  | D                        | D                               | e   | D  | D                      |
| 541380  | Testing laboratories .....  | 38                      | D                  | D                        | D                               | e   | D  | D                      |
| 5414  | Specialized design services .....                                       | 37                      | 8 747              | 1 535                    | 289                             | 82  | 83.7                                     | 9.8                    |
| 54141   | Interior design services .....  | 16                      | 4 669              | 478                      | 88                              | 28  | 85.4                                     | 8.1                    |
| 541410  | Interior design services .....  | 16                      | 4 669              | 478                      | 88                              | 28  | 85.4                                     | 8.1                    |
| 54143   | Graphic design services .....   | 18                      | 3 466              | 907                      | 180                             | 49  | 86.4                                     | 13.6                   |
| 541430  | Graphic design services .....   | 18                      | 3 466              | 907                      | 180                             | 49  | 86.4                                     | 13.6                   |
| 5415  | Computer systems design & related services .....                        | 113                     | D                  | D                        | D                               | f   | D  | D                      |
| 54151   | Computer systems design & related services .....                        | 113                     | D                  | D                        | D                               | f   | D  | D                      |
| 541511  | Custom computer programming services .....                              | 43                      | 17 378             | 5 511                    | 1 108                           | 139   | 33.4                                     | 43.7                   |
| 541512  | Computer systems design services .....                                  | 56                      | D                  | D                        | D                               | e   | D  | D                      |
| 5415122   | Computer systems consultants (except systems integrators) .....         | 36                      | 23 243             | 10 992                   | 2 410                           | 326   | 24.0                                     | 6.1                    |
| 5416  | Management, scientific, & technical consulting services .....           | 158                     | D                  | D                        | D                               | g   | D  | D                      |
| 54161   | Management consulting services .....                                    | 99                      | D                  | D                        | D                               | f   | D  | D                      |
| 541611  | Administrative management & general management consulting service ..... | 50                      | D                  | D                        | D                               | e   | D  | D                      |
| 541612  | Human resources & executive search consulting services .....            | 19                      | 8 295              | 3 894                    | 785                             | 230   | 22.3                                     | 1.4                    |
| 5416123   | Human resources & personnel management consulting .....                 | 16                      | D                  | D                        | D                               | c   | D  | D                      |
| 541613  | Marketing consulting services .....                                     | 18                      | D                  | D                        | D                               | b   | D  | D                      |
| 54162   | Environmental consulting services .....                                 | 36                      | D                  | D                        | D                               | e   | D  | D                      |
| 541620  | Environmental consulting services .....                                 | 36                      | D                  | D                        | D                               | e   | D  | D                      |
| 54169   | Other scientific & technical consulting services .....                  | 23                      | D                  | D                        | D                               | b   | D  | D                      |
| 541690  | Other scientific & technical consulting services .....                  | 23                      | D                  | D                        | D                               | b   | D  | D                      |
| 5417  | Scientific research & development services .....                        | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| 5418  | Advertising & related services .....                                    | 71                      | D                  | D                        | D                               | e   | D  | D                      |
| 54189   | Other services related to advertising .....                             | 25                      | 13 247             | 1 866                    | 468                             | 105   | 44.8                                     | 3.2                    |
| 541890  | Other services related to advertising .....                             | 25                      | 13 247             | 1 866                    | 468                             | 105   | 44.8                                     | 3.2                    |
| 5418902   | Advertising specialties goods distributor .....                         | 13                      | 11 422             | 1 379                    | 352                             | 64  | 45.0                                     | .4                     |
| 5419  | Other professional, scientific, & technical services .....              | 106                     | D                  | D                        | D                               | e   | D  | D                      |
| 54191   | Marketing research & public opinion polling .....                       | 4                       | D                  | D                        | D                               | c   | D  | D                      |
| 541910  | Marketing research & public opinion polling .....                       | 4                       | D                  | D                        | D                               | c   | D  | D                      |
| 54192   | Photographic services .....   | 80                      | D                  | D                        | D                               | c   | D  | D                      |
| 541921  | Photographic studios, portrait .....                                    | 70                      | D                  | D                        | D                               | c   | D  | D                      |
| 541922  | Commercial photography .....  | 10                      | 2 726              | 916                      | 207                             | 47  | 30.6                                     | 9.9                    |

<sup>1</sup>Includes receipts information obtained from administrative records of other Federal agencies.

<sup>2</sup>Includes 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>ALLENTOWN—BETHLEHEM—EASTON, PA MSA</b>                         |  |                         |                   |                    |                          |                                 |   |  |                        |
| 54  | Professional, scientific, & technical services ..                | 5                       | 1 260             | 1 113              | 645                      | 132                             | 16  | 19.9                                     | 7.7                    |
| 541   | Professional, scientific, & technical services .....             | 5                       | 1 260             | 1 113              | 645                      | 132                             | 16  | 19.9                                     | 7.7                    |
| <b>ALTOONA, PA MSA</b>  |  |                         |                   |                    |                          |                                 |   |  |                        |
| 54  | Professional, scientific, & technical services ..                | 2                       | D                 | D                  | D                        | D                               | a   | D  | D                      |
| <b>ERIE, PA MSA</b>   |  |                         |                   |                    |                          |                                 |   |  |                        |
| 54  | Professional, scientific, & technical services ..                | 3                       | 737               | 714                | 441                      | 193                             | 16  | D  | 52.4                   |
| <b>HARRISBURG—LEBANON—CARLISLE, PA MSA</b>                        |  |                         |                   |                    |                          |                                 |   |  |                        |
| 54  | Professional, scientific, & technical services ..                | 15                      | 9 184             | 9 251              | 3 252                    | 725                             | 95  | 13.8                                     | 47.6                   |
| 541   | Professional, scientific, & technical services .....             | 15                      | 9 184             | 9 251              | 3 252                    | 725                             | 95  | 13.8                                     | 47.6                   |
| 5411  | Legal services .....   | 8                       | 2 860             | 2 820              | 1 900                    | 410                             | 62  | —  | 7.6                    |
| 54111   | Offices of lawyers .....   | 8                       | 2 860             | 2 820              | 1 900                    | 410                             | 62  | —  | 7.6                    |
| 541110  | Offices of lawyers .....   | 8                       | 2 860             | 2 820              | 1 900                    | 410                             | 62  | —  | 7.6                    |
| 5411102   | Legal aid societies & similar legal services .....               | 8                       | 2 860             | 2 820              | 1 900                    | 410                             | 62  | —  | 7.6                    |
| 5417  | Scientific research & development services .....                 | 7                       | 6 324             | 6 431              | 1 352                    | 315                             | 33  | 20.1                                     | 65.7                   |
| <b>JOHNSTOWN, PA MSA</b>  |  |                         |                   |                    |                          |                                 |   |  |                        |
| 54  | Professional, scientific, & technical services ..                | 3                       | D                 | D                  | D                        | D                               | f   | D  | D                      |
| 541   | Professional, scientific, & technical services .....             | 3                       | D                 | D                  | D                        | D                               | f   | D  | D                      |
| 5417  | Scientific research & development services .....                 | 1                       | D                 | D                  | D                        | D                               | f   | D  | D                      |
| 54171   | R&D in the physical, engineering, & life sciences .....          | 1                       | D                 | D                  | D                        | D                               | f   | D  | D                      |
| 541710  | R&D in the physical, engineering, & life sciences .....          | 1                       | D                 | D                  | D                        | D                               | f   | D  | D                      |
| 5417101   | R&D in the physical & engineering sciences .....                 | 1                       | D                 | D                  | D                        | D                               | f   | D  | D                      |
| <b>LANCASTER, PA MSA</b>  |  |                         |                   |                    |                          |                                 |   |  |                        |
| 54  | Professional, scientific, & technical services ..                | 6                       | 1 892             | 1 843              | 741                      | 179                             | 27  | 6.4                                      | 8.9                    |
| 541   | Professional, scientific, & technical services .....             | 6                       | 1 892             | 1 843              | 741                      | 179                             | 27  | 6.4                                      | 8.9                    |
| <b>NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA</b> |  |                         |                   |                    |                          |                                 |   |  |                        |
| 54  | Professional, scientific, & technical services ..                | 534                     | 2 106 786         | 1 918 566          | 848 280                  | 203 255                         | 22 820  | 4.8                                      | 7.0                    |
| 541   | Professional, scientific, & technical services .....             | 534                     | 2 106 786         | 1 918 566          | 848 280                  | 203 255                         | 22 820  | 4.8                                      | 7.0                    |
| 5411  | Legal services .....   | 210                     | D                 | D                  | D                        | D                               | h   | D  | D                      |
| 54111   | Offices of lawyers .....   | 210                     | D                 | D                  | D                        | D                               | h   | D  | D                      |
| 541110  | Offices of lawyers .....   | 210                     | D                 | D                  | D                        | D                               | h   | D  | D                      |
| 5411102   | Legal aid societies & similar legal services .....               | 210                     | D                 | D                  | D                        | D                               | h   | D  | D                      |
| 5417  | Scientific research & development services .....                 | 324                     | D                 | D                  | D                        | D                               | j   | D  | D                      |
| 54171   | R&D in the physical, engineering, & life sciences .....          | 229                     | 1 599 341         | 1 440 517          | 616 347                  | 148 283                         | 17 047  | 3.8                                      | 6.0                    |
| 541710  | R&D in the physical, engineering, & life sciences .....          | 229                     | 1 599 341         | 1 440 517          | 616 347                  | 148 283                         | 17 047  | 3.8                                      | 6.0                    |
| 5417101   | R&D in the physical & engineering sciences .....                 | 84                      | D                 | D                  | D                        | D                               | i   | D  | D                      |
| 5417102   | Research & development in the life sciences .....                | 145                     | D                 | D                  | D                        | D                               | i   | D  | D                      |
| 54172   | Research & development in the social sciences & humanities ..... | 95                      | D                 | D                  | D                        | D                               | g   | D  | D                      |
| 541720  | R&D in the social sciences & humanities .....                    | 95                      | D                 | D                  | D                        | D                               | g   | D  | D                      |
| <b>Bergen—Passaic, NJ PMSA</b>                                    |  |                         |                   |                    |                          |                                 |   |  |                        |
| 54  | Professional, scientific, & technical services ..                | 18                      | 22 095            | 22 969             | 11 660                   | 2 907                           | 156   | 33.2                                     | 4.0                    |
| 541   | Professional, scientific, & technical services .....             | 18                      | 22 095            | 22 969             | 11 660                   | 2 907                           | 156   | 33.2                                     | 4.0                    |
| 5411  | Legal services .....   | 10                      | 5 231             | 4 823              | 2 568                    | 558                             | 60  | 28.7                                     | 16.8                   |
| 54111   | Offices of lawyers .....   | 10                      | 5 231             | 4 823              | 2 568                    | 558                             | 60  | 28.7                                     | 16.8                   |
| 541110  | Offices of lawyers .....   | 10                      | 5 231             | 4 823              | 2 568                    | 558                             | 60  | 28.7                                     | 16.8                   |
| 5411102   | Legal aid societies & similar legal services .....               | 10                      | 5 231             | 4 823              | 2 568                    | 558                             | 60  | 28.7                                     | 16.8                   |
| 5417  | Scientific research & development services .....                 | 8                       | 16 864            | 18 146             | 9 092                    | 2 349                           | 96  | 34.6                                     | —                      |
| 54171   | R&D in the physical, engineering, & life sciences .....          | 8                       | 16 864            | 18 146             | 9 092                    | 2 349                           | 96  | 34.6                                     | —                      |
| 541710  | R&D in the physical, engineering, & life sciences .....          | 8                       | 16 864            | 18 146             | 9 092                    | 2 349                           | 96  | 34.6                                     | —                      |
| <b>Bridgeport, CT PMSA</b>  |  |                         |                   |                    |                          |                                 |   |  |                        |
| 54  | Professional, scientific, & technical services ..                | 2                       | D                 | D                  | D                        | D                               | a   | D  | D                      |
| 541   | Professional, scientific, & technical services .....             | 2                       | D                 | D                  | D                        | D                               | a   | D  | D                      |
| <b>Danbury, CT PMSA</b>   |  |                         |                   |                    |                          |                                 |   |  |                        |
| 54  | Professional, scientific, & technical services ..                | 3                       | D                 | D                  | D                        | D                               | a   | D  | D                      |
| 541   | Professional, scientific, & technical services .....             | 3                       | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.</b> |  |                         |                   |                    |                          |                                 |   |  |                        |
| <b>Dutchess County, NY PMSA</b>  |  |                         |                   |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services ..</b>     | <b>5</b>                | <b>D</b>          | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>c</b>  | <b>D</b>                                 | <b>D</b>               |
| 541  | Professional, scientific, & technical services .....             | 5                       | D                 | D                  | D                        | D                               | c   | D  | D                      |
| 5417   | Scientific research & development services .....                 | 3                       | D                 | D                  | D                        | D                               | c   | D  | D                      |
| <b>Jersey City, NJ PMSA</b>  |  |                         |                   |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services ..</b>     | <b>5</b>                | <b>4 808</b>      | <b>5 152</b>       | <b>2 365</b>             | <b>589</b>                      | <b>54</b>   | <b>5.6</b>                               | <b>38.6</b>            |
| 541  | Professional, scientific, & technical services .....             | 5                       | 4 808             | 5 152              | 2 365                    | 589                             | 54  | 5.6                                      | 38.6                   |
| 5411   | Legal services .....   | 3                       | D                 | D                  | D                        | D                               | b   | D  | D                      |
| 54111  | Offices of lawyers .....   | 3                       | D                 | D                  | D                        | D                               | b   | D  | D                      |
| 541110   | Offices of lawyers .....   | 3                       | D                 | D                  | D                        | D                               | b   | D  | D                      |
| 5411102  | Legal aid societies & similar legal services .....               | 3                       | D                 | D                  | D                        | D                               | b   | D  | D                      |
| <b>Middlesex—Somerset—Hunterdon, NJ PMSA</b>                           |  |                         |                   |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services ..</b>     | <b>30</b>               | <b>92 621</b>     | <b>64 536</b>      | <b>40 208</b>            | <b>10 585</b>                   | <b>673</b>  | <b>3.9</b>                               | <b>14.6</b>            |
| 541  | Professional, scientific, & technical services .....             | 30                      | 92 621            | 64 536             | 40 208                   | 10 585                          | 673   | 3.9                                      | 14.6                   |
| 5411   | Legal services .....   | 11                      | 8 077             | 7 331              | 3 561                    | 731                             | 87  | 15.3                                     | .3                     |
| 54111  | Offices of lawyers .....   | 11                      | 8 077             | 7 331              | 3 561                    | 731                             | 87  | 15.3                                     | .3                     |
| 541110   | Offices of lawyers .....   | 11                      | 8 077             | 7 331              | 3 561                    | 731                             | 87  | 15.3                                     | .3                     |
| 5411102  | Legal aid societies & similar legal services .....               | 11                      | 8 077             | 7 331              | 3 561                    | 731                             | 87  | 15.3                                     | .3                     |
| 5417   | Scientific research & development services .....                 | 19                      | 84 544            | 57 205             | 36 647                   | 9 854                           | 586   | 2.8                                      | 16.0                   |
| 54171  | R&D in the physical, engineering, & life sciences .....          | 16                      | 84 038            | 56 730             | 36 447                   | 9 803                           | 571   | 2.6                                      | 16.1                   |
| 541710   | R&D in the physical, engineering, & life sciences .....          | 16                      | 84 038            | 56 730             | 36 447                   | 9 803                           | 571   | 2.6                                      | 16.1                   |
| 5417101  | R&D in the physical & engineering sciences .....                 | 4                       | D                 | D                  | D                        | D                               | e   | D  | D                      |
| 5417102  | Research & development in the life sciences .....                | 12                      | D                 | D                  | D                        | D                               | c   | D  | D                      |
| <b>Monmouth—Ocean, NJ PMSA</b>   |  |                         |                   |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services ..</b>     | <b>10</b>               | <b>15 468</b>     | <b>14 476</b>      | <b>8 703</b>             | <b>2 058</b>                    | <b>157</b>  | <b>2.2</b>                               | <b>.3</b>              |
| 541  | Professional, scientific, & technical services .....             | 10                      | 15 468            | 14 476             | 8 703                    | 2 058                           | 157   | 2.2                                      | .3                     |
| 5417   | Scientific research & development services .....                 | 4                       | D                 | D                  | D                        | D                               | c   | D  | D                      |
| <b>Nassau—Suffolk, NY PMSA</b>   |  |                         |                   |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services ..</b>     | <b>70</b>               | <b>717 564</b>    | <b>684 495</b>     | <b>283 411</b>           | <b>70 704</b>                   | <b>7 408</b>  | <b>1.0</b>                               | <b>2.3</b>             |
| 541  | Professional, scientific, & technical services .....             | 70                      | 717 564           | 684 495            | 283 411                  | 70 704                          | 7 408   | 1.0                                      | 2.3                    |
| 5411   | Legal services .....   | 26                      | 21 725            | 19 026             | 12 126                   | 2 894                           | 309   | 16.6                                     | 40.7                   |
| 54111  | Offices of lawyers .....   | 26                      | 21 725            | 19 026             | 12 126                   | 2 894                           | 309   | 16.6                                     | 40.7                   |
| 541110   | Offices of lawyers .....   | 26                      | 21 725            | 19 026             | 12 126                   | 2 894                           | 309   | 16.6                                     | 40.7                   |
| 5411102  | Legal aid societies & similar legal services .....               | 26                      | 21 725            | 19 026             | 12 126                   | 2 894                           | 309   | 16.6                                     | 40.7                   |
| 5417   | Scientific research & development services .....                 | 44                      | 695 839           | 665 469            | 271 285                  | 67 810                          | 7 099   | .5                                       | 1.1                    |
| 54171  | R&D in the physical, engineering, & life sciences .....          | 36                      | 694 248           | 663 924            | 270 591                  | 67 646                          | 7 081   | .4                                       | 1.0                    |
| 541710   | R&D in the physical, engineering, & life sciences .....          | 36                      | 694 248           | 663 924            | 270 591                  | 67 646                          | 7 081   | .4                                       | 1.0                    |
| 5417101  | R&D in the physical & engineering sciences .....                 | 17                      | D                 | D                  | D                        | D                               | i   | D  | D                      |
| 5417102  | Research & development in the life sciences .....                | 19                      | D                 | D                  | D                        | D                               | f   | D  | D                      |
| <b>New Haven—Meriden, CT PMSA</b>                                      |  |                         |                   |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services ..</b>     | <b>17</b>               | <b>27 625</b>     | <b>34 279</b>      | <b>17 742</b>            | <b>3 718</b>                    | <b>487</b>  | <b>14.7</b>                              | <b>6.9</b>             |
| 541  | Professional, scientific, & technical services .....             | 17                      | 27 625            | 34 279             | 17 742                   | 3 718                           | 487   | 14.7                                     | 6.9                    |
| 5417   | Scientific research & development services .....                 | 12                      | 24 865            | 31 677             | 16 343                   | 3 404                           | 453   | 12.5                                     | 7.7                    |
| 54171  | R&D in the physical, engineering, & life sciences .....          | 9                       | D                 | D                  | D                        | D                               | e   | D  | D                      |
| 541710   | R&D in the physical, engineering, & life sciences .....          | 9                       | D                 | D                  | D                        | D                               | e   | D  | D                      |
| 5417102  | Research & development in the life sciences .....                | 4                       | D                 | D                  | D                        | D                               | c   | D  | D                      |
| <b>New York, NY PMSA</b>   |  |                         |                   |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services ..</b>     | <b>305</b>              | <b>1 129 266</b>  | <b>1 004 561</b>   | <b>448 564</b>           | <b>104 104</b>                  | <b>13 025</b>   | <b>6.1</b>                               | <b>9.0</b>             |
| 541  | Professional, scientific, & technical services .....             | 305                     | 1 129 266         | 1 004 561          | 448 564                  | 104 104                         | 13 025  | 6.1                                      | 9.0                    |
| 5411   | Legal services .....   | 115                     | 213 677           | 205 087            | 116 988                  | 27 479                          | 2 902   | 2.9                                      | 9.0                    |
| 54111  | Offices of lawyers .....   | 115                     | 213 677           | 205 087            | 116 988                  | 27 479                          | 2 902   | 2.9                                      | 9.0                    |
| 541110   | Offices of lawyers .....   | 115                     | 213 677           | 205 087            | 116 988                  | 27 479                          | 2 902   | 2.9                                      | 9.0                    |
| 5411102  | Legal aid societies & similar legal services .....               | 115                     | 213 677           | 205 087            | 116 988                  | 27 479                          | 2 902   | 2.9                                      | 9.0                    |
| 5417   | Scientific research & development services .....                 | 190                     | 915 589           | 799 474            | 331 576                  | 76 625                          | 10 123  | 6.8                                      | 9.0                    |
| 54171  | R&D in the physical, engineering, & life sciences .....          | 121                     | 695 654           | 594 791            | 253 718                  | 57 775                          | 8 313   | 6.0                                      | 9.4                    |
| 541710   | R&D in the physical, engineering, & life sciences .....          | 121                     | 695 654           | 594 791            | 253 718                  | 57 775                          | 8 313   | 6.0                                      | 9.4                    |
| 5417101  | R&D in the physical & engineering sciences .....                 | 35                      | 118 835           | 112 416            | 39 574                   | 9 870                           | 1 060   | 15.8                                     | 13.3                   |
| 5417102  | Research & development in the life sciences .....                | 86                      | 576 819           | 482 375            | 214 144                  | 47 905                          | 7 253   | 3.9                                      | 8.5                    |
| 54172  | Research & development in the social sciences & humanities ..... | 69                      | 219 935           | 204 683            | 77 858                   | 18 850                          | 1 810   | 9.4                                      | 7.9                    |
| 541720   | R&D in the social sciences & humanities .....                    | 69                      | 219 935           | 204 683            | 77 858                   | 18 850                          | 1 810   | 9.4                                      | 7.9                    |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.</b> |  |                         |                   |                    |                          |                                 |   |  |                        |
| <b>Newark, NJ PMSA</b>   |  |                         |                   |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services ..</b>     | <b>33</b>               | <b>23 623</b>     | <b>21 704</b>      | <b>10 155</b>            | <b>2 464</b>                    | <b>272</b>  | <b>19.4</b>                              | <b>14.8</b>            |
| 541  | Professional, scientific, & technical services .....             | 33                      | 23 623            | 21 704             | 10 155                   | 2 464                           | 272   | 19.4                                     | 14.8                   |
| 5411   | Legal services .....   | 19                      | 10 828            | 10 301             | 5 614                    | 1 399                           | 146   | 15.2                                     | 20.3                   |
| 54111  | Offices of lawyers .....   | 19                      | 10 828            | 10 301             | 5 614                    | 1 399                           | 146   | 15.2                                     | 20.3                   |
| 541110   | Offices of lawyers .....   | 19                      | 10 828            | 10 301             | 5 614                    | 1 399                           | 146   | 15.2                                     | 20.3                   |
| 5411102  | Legal aid societies & similar legal services .....               | 19                      | 10 828            | 10 301             | 5 614                    | 1 399                           | 146   | 15.2                                     | 20.3                   |
| 5417   | Scientific research & development services .....                 | 14                      | 12 795            | 11 403             | 4 541                    | 1 065                           | 126   | 22.9                                     | 10.2                   |
| <b>Newburgh, NY—PA PMSA</b>  |  |                         |                   |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services ..</b>     | <b>4</b>                | <b>D</b>          | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| 541  | Professional, scientific, & technical services .....             | 4                       | D                 | D                  | D                        | D                               | a   | D  | D                      |
| <b>Stamford—Norwalk, CT PMSA</b>                                       |  |                         |                   |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services ..</b>     | <b>12</b>               | <b>18 690</b>     | <b>15 587</b>      | <b>3 579</b>             | <b>1 054</b>                    | <b>68</b>   | <b>5.7</b>                               | <b>14.0</b>            |
| 541  | Professional, scientific, & technical services .....             | 12                      | 18 690            | 15 587             | 3 579                    | 1 054                           | 68  | 5.7                                      | 14.0                   |
| 5417   | Scientific research & development services .....                 | 7                       | D                 | D                  | D                        | D                               | b   | D  | D                      |
| 54171  | R&D in the physical, engineering, & life sciences .....          | 7                       | D                 | D                  | D                        | D                               | b   | D  | D                      |
| 541710   | R&D in the physical, engineering, & life sciences .....          | 7                       | D                 | D                  | D                        | D                               | b   | D  | D                      |
| <b>Trenton, NJ PMSA</b>  |  |                         |                   |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services ..</b>     | <b>18</b>               | <b>37 641</b>     | <b>36 374</b>      | <b>14 938</b>            | <b>3 397</b>                    | <b>304</b>  | <b>8.1</b>                               | <b>11.3</b>            |
| 541  | Professional, scientific, & technical services .....             | 18                      | 37 641            | 36 374             | 14 938                   | 3 397                           | 304   | 8.1                                      | 11.3                   |
| 5411   | Legal services .....   | 4                       | 4 164             | 3 936              | 2 432                    | 559                             | 70  | —  | 14.7                   |
| 54111  | Offices of lawyers .....   | 4                       | 4 164             | 3 936              | 2 432                    | 559                             | 70  | —  | 14.7                   |
| 541110   | Offices of lawyers .....   | 4                       | 4 164             | 3 936              | 2 432                    | 559                             | 70  | —  | 14.7                   |
| 5411102  | Legal aid societies & similar legal services .....               | 4                       | 4 164             | 3 936              | 2 432                    | 559                             | 70  | —  | 14.7                   |
| 5417   | Scientific research & development services .....                 | 14                      | 33 477            | 32 438             | 12 506                   | 2 838                           | 234   | 9.1                                      | 10.8                   |
| 54171  | R&D in the physical, engineering, & life sciences .....          | 8                       | D                 | D                  | D                        | D                               | c   | D  | D                      |
| 541710   | R&D in the physical, engineering, & life sciences .....          | 8                       | D                 | D                  | D                        | D                               | c   | D  | D                      |
| 5417101  | R&D in the physical & engineering sciences .....                 | 5                       | D                 | D                  | D                        | D                               | c   | D  | D                      |
| <b>Waterbury, CT PMSA</b>  |  |                         |                   |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services ..</b>     | <b>2</b>                | <b>D</b>          | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| 541  | Professional, scientific, & technical services .....             | 2                       | D                 | D                  | D                        | D                               | a   | D  | D                      |
| <b>PHILADELPHIA—WILMINGTON—ATLANTIC CITY, PA—NJ—DE—MD CMSA</b>         |  |                         |                   |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services ..</b>     | <b>125</b>              | <b>D</b>          | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>h</b>  | <b>D</b>                                 | <b>D</b>               |
| 541  | Professional, scientific, & technical services .....             | 125                     | D                 | D                  | D                        | D                               | h   | D  | D                      |
| 5411   | Legal services .....   | 48                      | D                 | D                  | D                        | D                               | f   | D  | D                      |
| 54111  | Offices of lawyers .....   | 48                      | D                 | D                  | D                        | D                               | f   | D  | D                      |
| 541110   | Offices of lawyers .....   | 48                      | D                 | D                  | D                        | D                               | f   | D  | D                      |
| 5411102  | Legal aid societies & similar legal services .....               | 48                      | D                 | D                  | D                        | D                               | f   | D  | D                      |
| 5417   | Scientific research & development services .....                 | 77                      | D                 | D                  | D                        | D                               | h   | D  | D                      |
| 54171  | R&D in the physical, engineering, & life sciences .....          | 52                      | D                 | D                  | D                        | D                               | g   | D  | D                      |
| 541710   | R&D in the physical, engineering, & life sciences .....          | 52                      | D                 | D                  | D                        | D                               | g   | D  | D                      |
| 5417101  | R&D in the physical & engineering sciences .....                 | 11                      | D                 | D                  | D                        | D                               | e   | D  | D                      |
| 5417102  | Research & development in the life sciences .....                | 41                      | D                 | D                  | D                        | D                               | g   | D  | D                      |
| 54172  | Research & development in the social sciences & humanities ..... | 25                      | D                 | D                  | D                        | D                               | c   | D  | D                      |
| 541720   | R&D in the social sciences & humanities .....                    | 25                      | D                 | D                  | D                        | D                               | c   | D  | D                      |
| <b>Atlantic—Cape May, NJ PMSA</b>                                      |  |                         |                   |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services ..</b>     | <b>5</b>                | <b>D</b>          | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>b</b>  | <b>D</b>                                 | <b>D</b>               |
| 541  | Professional, scientific, & technical services .....             | 5                       | D                 | D                  | D                        | D                               | b   | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.</b> |  |                         |                   |                    |                          |                                 |   |  |                        |
| <b>Philadelphia, PA–NJ PMSA</b>                                     |  |                         |                   |                    |                          |                                 |   |  |                        |
| <b>54</b>   | <b>Professional, scientific, &amp; technical services ..</b>     | <b>109</b>              | <b>283 226</b>    | <b>269 126</b>     | <b>134 103</b>           | <b>31 520</b>                   | <b>3 413</b>  | <b>6.2</b>                               | <b>6.3</b>             |
| 541   | Professional, scientific, & technical services .....             | 109                     | 283 226           | 269 126            | 134 103                  | 31 520                          | 3 413   | 6.2                                      | 6.3                    |
| 5411  | Legal services .....   | 38                      | 52 446            | 51 703             | 37 408                   | 8 179                           | 884   | 1.6                                      | 4.8                    |
| 54111   | Offices of lawyers .....   | 38                      | 52 446            | 51 703             | 37 408                   | 8 179                           | 884   | 1.6                                      | 4.8                    |
| 541110  | Offices of lawyers .....   | 38                      | 52 446            | 51 703             | 37 408                   | 8 179                           | 884   | 1.6                                      | 4.8                    |
| 5411102   | Legal aid societies & similar legal services .....               | 38                      | 52 446            | 51 703             | 37 408                   | 8 179                           | 884   | 1.6                                      | 4.8                    |
| 5417  | Scientific research & development services .....                 | 71                      | 230 780           | 217 423            | 96 695                   | 23 341                          | 2 529   | 7.3                                      | 6.6                    |
| 54171   | R&D in the physical, engineering, & life sciences .....          | 47                      | 201 400           | 188 682            | 86 651                   | 21 001                          | 2 293   | 5.0                                      | 5.5                    |
| 541710  | R&D in the physical, engineering, & life sciences .....          | 47                      | 201 400           | 188 682            | 86 651                   | 21 001                          | 2 293   | 5.0                                      | 5.5                    |
| 5417101   | R&D in the physical & engineering sciences .....                 | 8                       | D                 | D                  | D                        | D                               | e   | D  | D                      |
| 5417102   | Research & development in the life sciences .....                | 39                      | D                 | D                  | D                        | D                               | g   | D  | D                      |
| 54172   | Research & development in the social sciences & humanities ..... | 24                      | 29 380            | 28 741             | 10 044                   | 2 340                           | 236   | 23.4                                     | 13.9                   |
| 541720  | R&D in the social sciences & humanities .....                    | 24                      | 29 380            | 28 741             | 10 044                   | 2 340                           | 236   | 23.4                                     | 13.9                   |
| <b>Vineland–Millville–Bridgeton, NJ PMSA</b>                        |  |                         |                   |                    |                          |                                 |   |  |                        |
| <b>54</b>   | <b>Professional, scientific, &amp; technical services ..</b>     | <b>4</b>                | <b>D</b>          | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>b</b>  | <b>D</b>                                 | <b>D</b>               |
| 541   | Professional, scientific, & technical services .....             | 4                       | D                 | D                  | D                        | D                               | b   | D  | D                      |
| <b>Wilmington–Newark, DE–MD PMSA</b>                                |  |                         |                   |                    |                          |                                 |   |  |                        |
| <b>54</b>   | <b>Professional, scientific, &amp; technical services ..</b>     | <b>7</b>                | <b>D</b>          | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>b</b>  | <b>D</b>                                 | <b>D</b>               |
| 541   | Professional, scientific, & technical services .....             | 7                       | D                 | D                  | D                        | D                               | b   | D  | D                      |
| <b>PITTSBURGH, PA MSA</b>   |  |                         |                   |                    |                          |                                 |   |  |                        |
| <b>54</b>   | <b>Professional, scientific, &amp; technical services ..</b>     | <b>44</b>               | <b>95 884</b>     | <b>93 130</b>      | <b>46 194</b>            | <b>10 600</b>                   | <b>1 171</b>  | <b>13.4</b>                              | <b>17.5</b>            |
| 541   | Professional, scientific, & technical services .....             | 44                      | 95 884            | 93 130             | 46 194                   | 10 600                          | 1 171   | 13.4                                     | 17.5                   |
| 5411  | Legal services .....   | 18                      | 8 750             | 8 542              | 4 734                    | 1 073                           | 161   | 14.1                                     | 3.4                    |
| 54111   | Offices of lawyers .....   | 18                      | 8 750             | 8 542              | 4 734                    | 1 073                           | 161   | 14.1                                     | 3.4                    |
| 541110  | Offices of lawyers .....   | 18                      | 8 750             | 8 542              | 4 734                    | 1 073                           | 161   | 14.1                                     | 3.4                    |
| 5411102   | Legal aid societies & similar legal services .....               | 18                      | 8 750             | 8 542              | 4 734                    | 1 073                           | 161   | 14.1                                     | 3.4                    |
| 5417  | Scientific research & development services .....                 | 26                      | 87 134            | 84 588             | 41 460                   | 9 527                           | 1 010   | 13.3                                     | 18.9                   |
| 54171   | R&D in the physical, engineering, & life sciences .....          | 19                      | 82 286            | 80 153             | 39 173                   | 8 931                           | 952   | 13.4                                     | 19.6                   |
| 541710  | R&D in the physical, engineering, & life sciences .....          | 19                      | 82 286            | 80 153             | 39 173                   | 8 931                           | 952   | 13.4                                     | 19.6                   |
| 5417101   | R&D in the physical & engineering sciences .....                 | 7                       | 20 510            | 20 183             | 8 736                    | 2 103                           | 212   | 8.7                                      | 17.7                   |
| 5417102   | Research & development in the life sciences .....                | 12                      | 61 776            | 59 970             | 30 437                   | 6 828                           | 740   | 15.0                                     | 20.2                   |
| <b>READING, PA MSA</b>  |  |                         |                   |                    |                          |                                 |   |  |                        |
| <b>54</b>   | <b>Professional, scientific, &amp; technical services ..</b>     | <b>6</b>                | <b>6 164</b>      | <b>5 689</b>       | <b>1 941</b>             | <b>480</b>                      | <b>54</b>   | <b>22.8</b>                              | <b>3.4</b>             |
| 541   | Professional, scientific, & technical services .....             | 6                       | 6 164             | 5 689              | 1 941                    | 480                             | 54  | 22.8                                     | 3.4                    |
| <b>SCRANTON–WILKES-BARRE–HAZLETON, PA MSA</b>                       |  |                         |                   |                    |                          |                                 |   |  |                        |
| <b>54</b>   | <b>Professional, scientific, &amp; technical services ..</b>     | <b>10</b>               | <b>5 995</b>      | <b>5 334</b>       | <b>2 450</b>             | <b>635</b>                      | <b>82</b>   | <b>50.6</b>                              | <b>4.8</b>             |
| 541   | Professional, scientific, & technical services .....             | 10                      | 5 995             | 5 334              | 2 450                    | 635                             | 82  | 50.6                                     | 4.8                    |
| <b>SHARON, PA MSA</b>   |  |                         |                   |                    |                          |                                 |   |  |                        |
| <b>54</b>   | <b>Professional, scientific, &amp; technical services ..</b>     | <b>2</b>                | <b>D</b>          | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| <b>STATE COLLEGE, PA MSA</b>  |  |                         |                   |                    |                          |                                 |   |  |                        |
| <b>54</b>   | <b>Professional, scientific, &amp; technical services ..</b>     | <b>2</b>                | <b>D</b>          | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>b</b>  | <b>D</b>                                 | <b>D</b>               |
| 541   | Professional, scientific, & technical services .....             | 2                       | D                 | D                  | D                        | D                               | b   | D  | D                      |
| <b>WILLIAMSPORT, PA MSA</b>   |  |                         |                   |                    |                          |                                 |   |  |                        |
| <b>54</b>   | <b>Professional, scientific, &amp; technical services ..</b>     | <b>2</b>                | <b>D</b>          | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| <b>YORK, PA MSA</b>   |  |                         |                   |                    |                          |                                 |   |  |                        |
| <b>54</b>   | <b>Professional, scientific, &amp; technical services ..</b>     | <b>3</b>                | <b>801</b>        | <b>771</b>         | <b>455</b>               | <b>90</b>                       | <b>11</b>   | <b>D</b>                                 | <b>13.7</b>            |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>AREA OUTSIDE PENNSYLVANIA METROPOLITAN AREAS</b> |  |                         |                   |                    |                          |                                 |   |  |                        |
| <b>54</b>   | <b>Professional, scientific, &amp; technical services ..</b> | <b>25</b>               | <b>D</b>          | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>c</b>  | <b>D</b>                                 | <b>D</b>               |
| 541   | Professional, scientific, & technical services .....         | 25                      | D                 | D                  | D                        | D                               | c   | D  | D                      |
| 5411  | Legal services .....   | 21                      | D                 | D                  | D                        | D                               | c   | D  | D                      |
| 54111   | Offices of lawyers .....                                     | 21                      | D                 | D                  | D                        | D                               | c   | D  | D                      |
| 541110  | Offices of lawyers .....                                     | 21                      | D                 | D                  | D                        | D                               | c   | D  | D                      |
| 5411102   | Legal aid societies & similar legal services .....           | 21                      | D                 | D                  | D                        | D                               | c   | D  | D                      |

<sup>1</sup>Includes revenue information obtained from administrative records of other Federal agencies.

<sup>2</sup>Includes 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 <sup>1</sup> | Estimated <sup>2</sup> |  |
| <b>ADAMS COUNTY, PA</b>     |  |                         |                    |                          |                                 |   |  |                        |  |
| <b>54</b>                   | <b>Professional, scientific, &amp; technical services .....</b>    | <b>81</b>               | <b>22 168</b>      | <b>7 627</b>             | <b>1 672</b>                    | <b>341</b>  | <b>42.8</b>                              | <b>23.0</b>            |  |
| 541                         | Professional, scientific, & technical services .....               | 81                      | 22 168             | 7 627                    | 1 672                           | 341   | 42.8                                     | 23.0                   |  |
| 5411                        | Legal services .....   | 27                      | 6 555              | 1 570                    | 371                             | 91  | 70.8                                     | 7.2                    |  |
| 54111                       | Offices of lawyers .....   | 23                      | 5 693              | 1 278                    | 306                             | 74  | 74.6                                     | 7.2                    |  |
| 541110                      | Offices of lawyers .....   | 23                      | 5 693              | 1 278                    | 306                             | 74  | 74.6                                     | 7.2                    |  |
| 5411101                     | Offices of lawyers (except legal aid societies) .....              | 23                      | 5 693              | 1 278                    | 306                             | 74  | 74.6                                     | 7.2                    |  |
| 5412                        | Accounting, tax return prep, bookkeeping, & payroll services ..... | 19                      | 2 738              | 1 134                    | 303                             | 76  | 75.7                                     | 1.3                    |  |
| 54121                       | Accounting, tax return prep, bookkeeping, & payroll services ..... | 19                      | 2 738              | 1 134                    | 303                             | 76  | 75.7                                     | 1.3                    |  |
| 5413                        | Architectural, engineering, & related services .....               | 12                      | 5 029              | 2 175                    | 463                             | 57  | 15.7                                     | 37.0                   |  |
| 5416                        | Management, scientific, & technical consulting services .....      | 9                       | 5 669              | 2 211                    | 454                             | 99  | 5.1                                      | 48.0                   |  |
| 54161                       | Management consulting services .....                               | 7                       | D                  | D                        | D                               | b   | D  | D                      |  |
| <b>ALLEGHENY COUNTY, PA</b> |  |                         |                    |                          |                                 |   |  |                        |  |
| <b>54</b>                   | <b>Professional, scientific, &amp; technical services .....</b>    | <b>3 432</b>            | <b>5 155 606</b>   | <b>1 988 078</b>         | <b>449 609</b>                  | <b>44 926</b>   | <b>13.0</b>                              | <b>4.2</b>             |  |
| 541                         | Professional, scientific, & technical services .....               | 3 432                   | 5 155 606          | 1 988 078                | 449 609                         | 44 926  | 13.0                                     | 4.2                    |  |
| 5411                        | Legal services .....   | 962                     | 1 072 894          | 470 136                  | 100 189                         | 8 834   | 14.0                                     | 1.7                    |  |
| 54111                       | Offices of lawyers .....   | 835                     | 995 239            | 440 601                  | 92 635                          | 7 745   | 14.7                                     | 1.6                    |  |
| 541110                      | Offices of lawyers .....   | 835                     | 995 239            | 440 601                  | 92 635                          | 7 745   | 14.7                                     | 1.6                    |  |
| 5411101                     | Offices of lawyers (except legal aid societies) .....              | 835                     | 995 239            | 440 601                  | 92 635                          | 7 745   | 14.7                                     | 1.6                    |  |
| 54119                       | Other legal services .....   | 127                     | 77 655             | 29 535                   | 7 554                           | 1 089   | 5.1                                      | 3.0                    |  |
| 541191                      | Title abstract & settlement offices .....                          | 114                     | 71 210             | 27 947                   | 7 211                           | 1 024   | 3.9                                      | 2.8                    |  |
| 541199                      | All other legal services .....                                     | 13                      | 6 445              | 1 588                    | 343                             | 65  | 18.2                                     | 4.7                    |  |
| 5412                        | Accounting, tax return prep, bookkeeping, & payroll services ..... | 445                     | 441 294            | 168 096                  | 38 557                          | 5 603   | 12.3                                     | 4.3                    |  |
| 54121                       | Accounting, tax return prep, bookkeeping, & payroll services ..... | 445                     | 441 294            | 168 096                  | 38 557                          | 5 603   | 12.3                                     | 4.3                    |  |
| 541211                      | Offices of certified public accountants .....                      | 286                     | 381 795            | 143 519                  | 32 210                          | 3 281   | 9.6                                      | 3.9                    |  |
| 541213                      | Tax return preparation services .....                              | 38                      | 12 838             | 5 369                    | 1 660                           | 1 282   | 32.9                                     | .7                     |  |
| 541219                      | Other accounting services .....                                    | 111                     | 29 920             | 10 575                   | 2 626                           | 594   | 33.0                                     | 8.7                    |  |
| 5413                        | Architectural, engineering, & related services .....               | 638                     | 1 605 997          | 533 914                  | 124 402                         | 11 433  | 10.2                                     | 4.4                    |  |
| 54131                       | Architectural services .....                                       | 132                     | 123 154            | 48 588                   | 9 661                           | 1 211   | 19.9                                     | 1.2                    |  |
| 541310                      | Architectural services .....                                       | 132                     | 123 154            | 48 588                   | 9 661                           | 1 211   | 19.9                                     | 1.2                    |  |
| 54133                       | Engineering services .....   | 405                     | 1 406 207          | 450 768                  | 107 090                         | 9 112   | 9.0                                      | 4.7                    |  |
| 541330                      | Engineering services .....   | 405                     | 1 406 207          | 450 768                  | 107 090                         | 9 112   | 9.0                                      | 4.7                    |  |
| 54134                       | Drafting services .....  | 11                      | D                  | D                        | D                               | b   | D  | D                      |  |
| 541340                      | Drafting services .....  | 11                      | D                  | D                        | D                               | b   | D  | D                      |  |
| 54135                       | Building inspection services .....                                 | 19                      | 4 758              | 2 022                    | 375                             | 78  | 40.9                                     | 1.0                    |  |
| 541350                      | Building inspection services .....                                 | 19                      | 4 758              | 2 022                    | 375                             | 78  | 40.9                                     | 1.0                    |  |
| 54137                       | Surveying & mapping (except geophysical) services .....            | 24                      | 6 918              | 3 535                    | 763                             | 138   | 52.8                                     | 5.4                    |  |
| 541370                      | Surveying & mapping (except geophysical) services .....            | 24                      | 6 918              | 3 535                    | 763                             | 138   | 52.8                                     | 5.4                    |  |
| 54138                       | Testing laboratories .....   | 44                      | 60 332             | 27 168                   | 6 144                           | 831   | 9.7                                      | 4.1                    |  |
| 541380                      | Testing laboratories .....   | 44                      | 60 332             | 27 168                   | 6 144                           | 831   | 9.7                                      | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>ALLEGHENY COUNTY, PA—Con.</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                        | <b>Professional, scientific, &amp; technical services—Con.</b>          |                         |                    |                          |                                 |   |  |                        |
| 541                              | Professional, scientific, & technical services—Con.                     |                         |                    |                          |                                 |   |  |                        |
| 5414                             | Specialized design services .....                                       | 136                     | 91 862             | 28 170                   | 7 340                           | 723   | 22.3                                     | 4.3                    |
| 54141                            | Interior design services .....  | 39                      | D                  | D                        | D                               | c   | D  | D                      |
| 541410                           | Interior design services .....  | 39                      | D                  | D                        | D                               | c   | D  | D                      |
| 54142                            | Industrial design services .....  | 6                       | 30 265             | 11 251                   | 3 167                           | 207   | —  | 1.0                    |
| 541420                           | Industrial design services .....  | 6                       | 30 265             | 11 251                   | 3 167                           | 207   | —  | 1.0                    |
| 54143                            | Graphic design services .....   | 90                      | 46 450             | 14 178                   | 3 526                           | 398   | 29.7                                     | 5.9                    |
| 541430                           | Graphic design services .....   | 90                      | 46 450             | 14 178                   | 3 526                           | 398   | 29.7                                     | 5.9                    |
| 5414301                          | Graphic design services (except commercial art & medical artists) ..    | 75                      | D                  | D                        | D                               | e   | D  | D                      |
| 5414302                          | Commercial art .....  | 15                      | D                  | D                        | D                               | b   | D  | D                      |
| 5415                             | Computer systems design & related services .....                        | 336                     | 715 649            | 322 783                  | 67 335                          | 6 361   | 11.6                                     | 6.0                    |
| 54151                            | Computer systems design & related services .....                        | 336                     | 715 649            | 322 783                  | 67 335                          | 6 361   | 11.6                                     | 6.0                    |
| 541511                           | Custom computer programming services .....                              | 136                     | 398 972            | 210 986                  | 42 731                          | 3 841   | 4.9                                      | 2.4                    |
| 541512                           | Computer systems design services .....                                  | 166                     | 257 017            | 96 003                   | 21 110                          | 2 172   | 23.6                                     | 12.9                   |
| 5415121                          | Computer systems integrators .....                                      | 79                      | 152 195            | 42 705                   | 9 705                           | 953   | 12.0                                     | 19.6                   |
| 5415122                          | Computer systems consultants (except systems integrators) .....         | 87                      | 104 822            | 53 298                   | 11 405                          | 1 219   | 40.3                                     | 3.2                    |
| 541519                           | Other computer related services .....                                   | 25                      | D                  | D                        | D                               | c   | D  | D                      |
| 5416                             | Management, scientific, & technical consulting services .....           | 499                     | 455 169            | 193 399                  | 43 774                          | 4 555   | 24.9                                     | 7.1                    |
| 54161                            | Management consulting services .....                                    | 392                     | 392 712            | 168 069                  | 37 907                          | 3 865   | 21.8                                     | 5.0                    |
| 541611                           | Administrative management & general management consulting service ..... | 185                     | 158 264            | 78 215                   | 17 321                          | 1 767   | 22.7                                     | 6.4                    |
| 541612                           | Human resources & executive search consulting services .....            | 112                     | 144 920            | 66 175                   | 15 429                          | 1 578   | 20.7                                     | 4.2                    |
| 5416122                          | Executive placement services .....                                      | 49                      | 33 512             | 19 264                   | 3 924                           | 410   | 54.6                                     | 2.8                    |
| 5416123                          | Human resources & personnel management consulting .....                 | 50                      | 104 822            | 43 296                   | 10 621                          | 1 103   | 9.3                                      | 3.7                    |
| 541613                           | Marketing consulting services .....                                     | 60                      | 44 692             | 8 095                    | 1 442                           | 175   | 28.5                                     | 5.3                    |
| 541614                           | Process, physical distribution, & logistics consulting services .....   | 21                      | 23 785             | 8 120                    | 1 911                           | 171   | 25.1                                     | 5.3                    |
| 541618                           | Other management consulting services .....                              | 14                      | 21 051             | 7 464                    | 1 804                           | 174   | 3.9                                      | —                      |
| 54162                            | Environmental consulting services .....                                 | 43                      | 36 305             | 14 652                   | 3 484                           | 398   | 49.8                                     | 27.4                   |
| 541620                           | Environmental consulting services .....                                 | 43                      | 36 305             | 14 652                   | 3 484                           | 398   | 49.8                                     | 27.4                   |
| 54169                            | Other scientific & technical consulting services .....                  | 64                      | 26 152             | 10 678                   | 2 383                           | 292   | 36.7                                     | 9.3                    |
| 541690                           | Other scientific & technical consulting services .....                  | 64                      | 26 152             | 10 678                   | 2 383                           | 292   | 36.7                                     | 9.3                    |
| 5417                             | Scientific research & development services .....                        | 39                      | D                  | D                        | D                               | h   | D  | D                      |
| 54171                            | R&D in the physical, engineering, & life sciences .....                 | 34                      | D                  | D                        | D                               | h   | D  | D                      |
| 541710                           | R&D in the physical, engineering, & life sciences .....                 | 34                      | D                  | D                        | D                               | h   | D  | D                      |
| 5417101                          | R&D in the physical & engineering sciences .....                        | 29                      | D                  | D                        | D                               | h   | D  | D                      |
| 5418                             | Advertising & related services .....                                    | 231                     | 300 342            | 92 335                   | 21 720                          | 3 204   | 17.0                                     | 6.3                    |
| 54181                            | Advertising agencies .....  | 92                      | 93 027             | 41 822                   | 9 844                           | 1 076   | 13.0                                     | 13.2                   |
| 541810                           | Advertising agencies .....  | 92                      | 93 027             | 41 822                   | 9 844                           | 1 076   | 13.0                                     | 13.2                   |
| 54182                            | Public relations agencies .....   | 41                      | 26 955             | 12 591                   | 3 045                           | 292   | 31.3                                     | 2.4                    |
| 541820                           | Public relations agencies .....   | 41                      | 26 955             | 12 591                   | 3 045                           | 292   | 31.3                                     | 2.4                    |
| 54184                            | Media representatives .....   | 11                      | D                  | D                        | D                               | c   | D  | D                      |
| 541840                           | Media representatives .....   | 11                      | D                  | D                        | D                               | c   | D  | D                      |
| 5418402                          | Publishers' advertising representatives .....                           | 5                       | D                  | D                        | D                               | c   | D  | D                      |
| 54185                            | Display advertising .....   | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 541850                           | Display advertising .....   | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418502                          | Outdoor advertising services .....                                      | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 54186                            | Direct mail advertising .....   | 24                      | 95 813             | 18 555                   | 4 338                           | 815   | 9.7                                      | 2.8                    |
| 541860                           | Direct mail advertising .....   | 24                      | 95 813             | 18 555                   | 4 338                           | 815   | 9.7                                      | 2.8                    |
| 54189                            | Other services related to advertising .....                             | 48                      | D                  | D                        | D                               | f   | D  | D                      |
| 541890                           | Other services related to advertising .....                             | 48                      | D                  | D                        | D                               | f   | D  | D                      |
| 5418902                          | Advertising specialties goods distributor .....                         | 33                      | D                  | D                        | D                               | c   | D  | D                      |
| 5418903                          | Sign painting & lettering shop .....                                    | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 5419                             | Other professional, scientific, & technical services .....              | 146                     | D                  | D                        | D                               | g   | D  | D                      |
| 54191                            | Marketing research & public opinion polling .....                       | 27                      | D                  | D                        | D                               | f   | D  | D                      |
| 541910                           | Marketing research & public opinion polling .....                       | 27                      | D                  | D                        | D                               | f   | D  | D                      |
| 54192                            | Photographic services .....   | 96                      | 26 638             | 7 187                    | 1 498                           | 519   | 38.4                                     | 18.4                   |
| 541921                           | Photographic studios, portrait .....                                    | 65                      | 18 595             | 4 642                    | 991                             | 426   | 26.8                                     | 19.0                   |
| 541922                           | Commercial photography .....  | 31                      | 8 043              | 2 545                    | 507                             | 93  | 65.2                                     | 16.8                   |
| 54193                            | Translation & interpretation services .....                             | 6                       | 2 475              | 750                      | 172                             | 30  | 7.7                                      | —                      |
| 541930                           | Translation & interpretation services .....                             | 6                       | 2 475              | 750                      | 172                             | 30  | 7.7                                      | —                      |
| 54199                            | All other professional, scientific, & technical services .....          | 17                      | D                  | D                        | D                               | e   | D  | D                      |
| 541990                           | All other professional, scientific, & technical services .....          | 17                      | D                  | D                        | D                               | e   | D  | D                      |
| <b>ARMSTRONG COUNTY, PA</b>      |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                        | <b>Professional, scientific, &amp; technical services .....</b>         | <b>77</b>               | <b>28 574</b>      | <b>8 537</b>             | <b>1 915</b>                    | <b>421</b>  | <b>31.2</b>                              | <b>6.8</b>             |
| 541                              | Professional, scientific, & technical services .....                    | 77                      | 28 574             | 8 537                    | 1 915                           | 421   | 31.2                                     | 6.8                    |
| 5411                             | Legal services .....  | 27                      | 3 737              | 643                      | 150                             | 48  | 79.9                                     | 14.6                   |
| 54111                            | Offices of lawyers .....  | 26                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110                           | Offices of lawyers .....  | 26                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                          | Offices of lawyers (except legal aid societies) .....                   | 26                      | D                  | D                        | D                               | b   | D  | D                      |
| 5412                             | Accounting, tax return prep, bookkeeping, & payroll services .....      | 18                      | 3 774              | 1 165                    | 315                             | 78  | 30.5                                     | 36.5                   |
| 54121                            | Accounting, tax return prep, bookkeeping, & payroll services .....      | 18                      | 3 774              | 1 165                    | 315                             | 78  | 30.5                                     | 36.5                   |
| 541213                           | Tax return preparation services .....                                   | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 5413                             | Architectural, engineering, & related services .....                    | 17                      | 3 593              | 1 570                    | 319                             | 65  | 80.7                                     | —                      |
| 5416                             | Management, scientific, & technical consulting services .....           | 7                       | D                  | D                        | D                               | c   | D  | D                      |
| 54161                            | Management consulting services .....                                    | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 54162                            | Environmental consulting services .....                                 | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 541620                           | Environmental consulting services .....                                 | 1                       | D                  | D                        | D                               | b   | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>BEAVER COUNTY, PA</b>  |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                 | <b>Professional, scientific, &amp; technical services .....</b>         | <b>208</b>              | <b>108 002</b>     | <b>45 324</b>            | <b>10 466</b>                   | <b>1 760</b>  | <b>31.9</b>                              | <b>5.1</b>             |
| 541                       | Professional, scientific, & technical services .....                    | 208                     | 108 002            | 45 324                   | 10 466                          | 1 760   | 31.9                                     | 5.1                    |
| 5411                      | Legal services .....  | 75                      | 19 362             | 4 323                    | 895                             | 187   | 54.7                                     | 8.1                    |
| 54111                     | Offices of lawyers .....  | 74                      | D                  | D                        | D                               | c   | D  | D                      |
| 541110                    | Offices of lawyers .....  | 74                      | D                  | D                        | D                               | c   | D  | D                      |
| 5411101                   | Offices of lawyers (except legal aid societies) .....                   | 74                      | D                  | D                        | D                               | c   | D  | D                      |
| 5412                      | Accounting, tax return prep, bookkeeping, & payroll services .....      | 32                      | 9 850              | 5 312                    | 1 227                           | 396   | 35.4                                     | .9                     |
| 54121                     | Accounting, tax return prep, bookkeeping, & payroll services .....      | 32                      | 9 850              | 5 312                    | 1 227                           | 396   | 35.4                                     | .9                     |
| 541211                    | Offices of certified public accountants .....                           | 19                      | 7 841              | 4 405                    | 888                             | 96  | 34.0                                     | 1.1                    |
| 541213                    | Tax return preparation services .....                                   | 5                       | D                  | D                        | D                               | e   | D  | D                      |
| 5413                      | Architectural, engineering, & related services .....                    | 40                      | 36 161             | 18 323                   | 4 676                           | 519   | 31.0                                     | 3.6                    |
| 54133                     | Engineering services .....  | 25                      | 32 804             | 17 244                   | 4 451                           | 469   | 27.9                                     | 3.0                    |
| 541330                    | Engineering services .....  | 25                      | 32 804             | 17 244                   | 4 451                           | 469   | 27.9                                     | 3.0                    |
| 5414                      | Specialized design services .....                                       | 3                       | D                  | D                        | D                               | c   | D  | D                      |
| 5415                      | Computer systems design & related services .....                        | 9                       | 4 016              | 1 156                    | 252                             | 32  | 61.3                                     | 38.7                   |
| 54151                     | Computer systems design & related services .....                        | 9                       | 4 016              | 1 156                    | 252                             | 32  | 61.3                                     | 38.7                   |
| 5416                      | Management, scientific, & technical consulting services .....           | 23                      | 12 727             | 5 507                    | 1 145                           | 125   | 24.7                                     | 4.7                    |
| 54161                     | Management consulting services .....                                    | 18                      | 10 589             | 4 499                    | 937                             | 110   | 24.0                                     | 5.6                    |
| 541614                    | Process, physical distribution, & logistics consulting services .....   | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418                      | Advertising & related services .....                                    | 11                      | D                  | D                        | D                               | e   | D  | D                      |
| 54186                     | Direct mail advertising .....   | 2                       | D                  | D                        | D                               | e   | D  | D                      |
| 541860                    | Direct mail advertising .....   | 2                       | D                  | D                        | D                               | e   | D  | D                      |
| 5419                      | Other professional, scientific, & technical services .....              | 15                      | D                  | D                        | D                               | b   | D  | D                      |
| 54192                     | Photographic services .....   | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| 541921                    | Photographic studios, portrait .....                                    | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| <b>BEDFORD COUNTY, PA</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                 | <b>Professional, scientific, &amp; technical services .....</b>         | <b>34</b>               | <b>6 639</b>       | <b>2 186</b>             | <b>525</b>                      | <b>123</b>  | <b>67.8</b>                              | <b>9.5</b>             |
| 541                       | Professional, scientific, & technical services .....                    | 34                      | 6 639              | 2 186                    | 525                             | 123   | 67.8                                     | 9.5                    |
| 5412                      | Accounting, tax return prep, bookkeeping, & payroll services .....      | 10                      | 1 789              | 656                      | 164                             | 50  | 92.3                                     | —                      |
| 54121                     | Accounting, tax return prep, bookkeeping, & payroll services .....      | 10                      | 1 789              | 656                      | 164                             | 50  | 92.3                                     | —                      |
| <b>BERKS COUNTY, PA</b>   |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                 | <b>Professional, scientific, &amp; technical services .....</b>         | <b>546</b>              | <b>476 626</b>     | <b>215 167</b>           | <b>44 860</b>                   | <b>5 520</b>  | <b>20.2</b>                              | <b>3.8</b>             |
| 541                       | Professional, scientific, & technical services .....                    | 546                     | 476 626            | 215 167                  | 44 860                          | 5 520   | 20.2                                     | 3.8                    |
| 5411                      | Legal services .....  | 131                     | 79 631             | 41 024                   | 7 184                           | 779   | 24.4                                     | 1.3                    |
| 54111                     | Offices of lawyers .....  | 117                     | 73 808             | 38 972                   | 6 725                           | 710   | 25.0                                     | 1.4                    |
| 541110                    | Offices of lawyers .....  | 117                     | 73 808             | 38 972                   | 6 725                           | 710   | 25.0                                     | 1.4                    |
| 5411101                   | Offices of lawyers (except legal aid societies) .....                   | 117                     | 73 808             | 38 972                   | 6 725                           | 710   | 25.0                                     | 1.4                    |
| 54119                     | Other legal services .....  | 14                      | 5 823              | 2 052                    | 459                             | 69  | 16.5                                     | —                      |
| 541191                    | Title abstract & settlement offices .....                               | 13                      | D                  | D                        | D                               | b   | D  | D                      |
| 5412                      | Accounting, tax return prep, bookkeeping, & payroll services .....      | 83                      | 44 590             | 19 364                   | 4 744                           | 828   | 24.8                                     | 2.0                    |
| 54121                     | Accounting, tax return prep, bookkeeping, & payroll services .....      | 83                      | 44 590             | 19 364                   | 4 744                           | 828   | 24.8                                     | 2.0                    |
| 541211                    | Offices of certified public accountants .....                           | 41                      | 35 838             | 16 708                   | 3 880                           | 421   | 15.4                                     | .9                     |
| 541213                    | Tax return preparation services .....                                   | 16                      | 2 770              | 971                      | 386                             | 302   | 34.6                                     | 5.3                    |
| 541219                    | Other accounting services .....   | 23                      | 5 638              | 1 546                    | 445                             | 99  | 81.1                                     | 4.2                    |
| 5413                      | Architectural, engineering, & related services .....                    | 120                     | 191 967            | 94 693                   | 20 418                          | 2 150   | 17.3                                     | 3.8                    |
| 54131                     | Architectural services .....  | 18                      | 13 673             | 3 458                    | 737                             | 86  | 31.4                                     | 1.6                    |
| 541310                    | Architectural services .....  | 18                      | 13 673             | 3 458                    | 737                             | 86  | 31.4                                     | 1.6                    |
| 54133                     | Engineering services .....  | 61                      | 157 711            | 81 472                   | 17 586                          | 1 750   | 14.8                                     | 3.5                    |
| 541330                    | Engineering services .....  | 61                      | 157 711            | 81 472                   | 17 586                          | 1 750   | 14.8                                     | 3.5                    |
| 54134                     | Drafting services .....   | 6                       | 3 427              | 1 773                    | 370                             | 37  | 28.9                                     | —                      |
| 541340                    | Drafting services .....   | 6                       | 3 427              | 1 773                    | 370                             | 37  | 28.9                                     | —                      |
| 54137                     | Surveying & mapping (except geophysical) services .....                 | 16                      | 6 876              | 2 994                    | 625                             | 106   | 11.4                                     | —                      |
| 541370                    | Surveying & mapping (except geophysical) services .....                 | 16                      | 6 876              | 2 994                    | 625                             | 106   | 11.4                                     | —                      |
| 54138                     | Testing laboratories .....  | 14                      | 8 949              | 4 436                    | 983                             | 145   | 32.6                                     | 17.8                   |
| 541380                    | Testing laboratories .....  | 14                      | 8 949              | 4 436                    | 983                             | 145   | 32.6                                     | 17.8                   |
| 5414                      | Specialized design services .....                                       | 14                      | 7 290              | 2 523                    | 460                             | 61  | 21.3                                     | 2.9                    |
| 54143                     | Graphic design services .....   | 10                      | 6 727              | 2 476                    | 449                             | 57  | 14.7                                     | 3.1                    |
| 541430                    | Graphic design services .....   | 10                      | 6 727              | 2 476                    | 449                             | 57  | 14.7                                     | 3.1                    |
| 5414301                   | Graphic design services (except commercial art & medical artists) ..    | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 5415                      | Computer systems design & related services .....                        | 59                      | 45 569             | 15 222                   | 3 361                           | 385   | 20.2                                     | 4.4                    |
| 54151                     | Computer systems design & related services .....                        | 59                      | 45 569             | 15 222                   | 3 361                           | 385   | 20.2                                     | 4.4                    |
| 541511                    | Custom computer programming services .....                              | 24                      | 8 693              | 3 652                    | 766                             | 102   | 28.0                                     | 4.2                    |
| 541512                    | Computer systems design services .....                                  | 26                      | 34 152             | 10 161                   | 2 321                           | 250   | 17.1                                     | 3.3                    |
| 5415121                   | Computer systems integrators .....                                      | 13                      | 28 398             | 8 285                    | 1 873                           | 201   | 7.2                                      | 3.9                    |
| 5415122                   | Computer systems consultants (except systems integrators) .....         | 13                      | 5 754              | 1 876                    | 448                             | 49  | 65.8                                     | —                      |
| 5416                      | Management, scientific, & technical consulting services .....           | 75                      | 36 109             | 15 708                   | 3 142                           | 303   | 29.7                                     | 11.5                   |
| 54161                     | Management consulting services .....                                    | 55                      | 27 494             | 12 480                   | 2 408                           | 214   | 28.0                                     | 14.6                   |
| 541611                    | Administrative management & general management consulting service ..... | 26                      | 14 647             | 7 074                    | 1 359                           | 112   | 18.8                                     | 21.3                   |
| 541613                    | Marketing consulting services .....                                     | 12                      | 7 184              | 2 100                    | 404                             | 35  | 55.0                                     | —                      |
| 54162                     | Environmental consulting services .....                                 | 12                      | 6 565              | 2 361                    | 510                             | 57  | 31.3                                     | .3                     |
| 541620                    | Environmental consulting services .....                                 | 12                      | 6 565              | 2 361                    | 510                             | 57  | 31.3                                     | .3                     |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>BERKS COUNTY, PA—Con.</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services—Con.</b>     |                         |                    |                          |                                 |   |  |                        |
| 541                          | Professional, scientific, & technical services—Con.                |                         |                    |                          |                                 |   |  |                        |
| 5418                         | Advertising & related services .....                               | 37                      | 64 912             | 24 654                   | 5 168                           | 888   | 11.3                                     | 3.0                    |
| 54186                        | Direct mail advertising .....                                      | 5                       | D                  | D                        | D                               | f   | D  | D                      |
| 541860                       | Direct mail advertising .....                                      | 5                       | D                  | D                        | D                               | D   | D  | D                      |
| 54189                        | Other services related to advertising .....                        | 14                      | 3 078              | 681                      | 150                             | 27  | 67.7                                     | —                      |
| 541890                       | Other services related to advertising .....                        | 14                      | 3 078              | 681                      | 150                             | 27  | 67.7                                     | —                      |
| 5418903                      | Sign painting & lettering shop .....                               | 9                       | 1 968              | 536                      | 130                             | 20  | 53.5                                     | —                      |
| 5419                         | Other professional, scientific, & technical services .....         | 21                      | 3 630              | 985                      | 167                             | 71  | 46.9                                     | 13.6                   |
| 54192                        | Photographic services .....  | 17                      | 3 089              | 793                      | 149                             | 69  | 37.6                                     | 16.0                   |
| 541921                       | Photographic studios, portrait .....                               | 15                      | D                  | D                        | D                               | b   | D  | D                      |
| <b>BLAIR COUNTY, PA</b>      |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services .....</b>    | <b>181</b>              | <b>151 560</b>     | <b>53 515</b>            | <b>12 104</b>                   | <b>1 838</b>  | <b>18.1</b>                              | <b>1.7</b>             |
| 541                          | Professional, scientific, & technical services .....               | 181                     | 151 560            | 53 515                   | 12 104                          | 1 838   | 18.1                                     | 1.7                    |
| 5411                         | Legal services .....   | 61                      | 18 914             | 5 644                    | 1 157                           | 248   | 44.6                                     | 1.9                    |
| 54111                        | Offices of lawyers .....   | 59                      | D                  | D                        | D                               | c   | D  | D                      |
| 541110                       | Offices of lawyers .....   | 59                      | D                  | D                        | D                               | c   | D  | D                      |
| 5411101                      | Offices of lawyers (except legal aid societies) .....              | 59                      | D                  | D                        | D                               | c   | D  | D                      |
| 5412                         | Accounting, tax return prep, bookkeeping, & payroll services ..... | 36                      | 10 752             | 5 543                    | 1 345                           | 339   | 35.4                                     | 10.1                   |
| 54121                        | Accounting, tax return prep, bookkeeping, & payroll services ..... | 36                      | 10 752             | 5 543                    | 1 345                           | 339   | 35.4                                     | 10.1                   |
| 541211                       | Offices of certified public accountants .....                      | 18                      | 8 679              | 4 902                    | 1 099                           | 158   | 35.7                                     | 12.4                   |
| 541213                       | Tax return preparation services .....                              | 10                      | 1 547              | 472                      | 198                             | 162   | 17.5                                     | —                      |
| 5413                         | Architectural, engineering, & related services .....               | 28                      | 22 699             | 11 092                   | 2 290                           | 320   | 27.3                                     | 3.1                    |
| 54131                        | Architectural services .....                                       | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 541310                       | Architectural services .....                                       | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 54133                        | Engineering services .....   | 20                      | 15 524             | 8 043                    | 1 634                           | 227   | 35.6                                     | 1.0                    |
| 541330                       | Engineering services .....   | 20                      | 15 524             | 8 043                    | 1 634                           | 227   | 35.6                                     | 1.0                    |
| 5415                         | Computer systems design & related services .....                   | 13                      | 57 312             | 16 330                   | 3 806                           | 369   | 4.8                                      | .2                     |
| 54151                        | Computer systems design & related services .....                   | 13                      | 57 312             | 16 330                   | 3 806                           | 369   | 4.8                                      | .2                     |
| 541512                       | Computer systems design services .....                             | 5                       | D                  | D                        | D                               | e   | D  | D                      |
| 5415121                      | Computer systems integrators .....                                 | 4                       | D                  | D                        | D                               | e   | D  | D                      |
| 5416                         | Management, scientific, & technical consulting services .....      | 13                      | 4 718              | 2 408                    | 411                             | 50  | 23.8                                     | 1.1                    |
| 54161                        | Management consulting services .....                               | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| 5418                         | Advertising & related services .....                               | 16                      | 31 940             | 11 058                   | 2 766                           | 420   | 5.2                                      | .5                     |
| 54186                        | Direct mail advertising .....                                      | 3                       | D                  | D                        | D                               | e   | D  | D                      |
| 541860                       | Direct mail advertising .....                                      | 3                       | D                  | D                        | D                               | e   | D  | D                      |
| 5419                         | Other professional, scientific, & technical services .....         | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 54192                        | Photographic services .....  | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 541921                       | Photographic studios, portrait .....                               | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>BRADFORD COUNTY, PA</b>   |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services .....</b>    | <b>67</b>               | <b>17 895</b>      | <b>5 199</b>             | <b>1 212</b>                    | <b>318</b>  | <b>59.1</b>                              | <b>22.7</b>            |
| 541                          | Professional, scientific, & technical services .....               | 67                      | 17 895             | 5 199                    | 1 212                           | 318   | 59.1                                     | 22.7                   |
| 5411                         | Legal services .....   | 24                      | 7 302              | 1 736                    | 393                             | 97  | 49.5                                     | 23.8                   |
| 54111                        | Offices of lawyers .....   | 23                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110                       | Offices of lawyers .....   | 23                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                      | Offices of lawyers (except legal aid societies) .....              | 23                      | D                  | D                        | D                               | b   | D  | D                      |
| 5412                         | Accounting, tax return prep, bookkeeping, & payroll services ..... | 19                      | 3 034              | 960                      | 271                             | 121   | 72.5                                     | 7.9                    |
| 54121                        | Accounting, tax return prep, bookkeeping, & payroll services ..... | 19                      | 3 034              | 960                      | 271                             | 121   | 72.5                                     | 7.9                    |
| 5413                         | Architectural, engineering, & related services .....               | 10                      | 5 514              | 1 743                    | 407                             | 73  | 66.6                                     | 33.4                   |
| <b>BUCKS COUNTY, PA</b>      |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services .....</b>    | <b>1 729</b>            | <b>1 155 126</b>   | <b>489 579</b>           | <b>107 077</b>                  | <b>11 075</b>   | <b>29.9</b>                              | <b>6.0</b>             |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>BUCKS COUNTY, PA—Con.</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services—Con.</b>          |                         |                    |                          |                                 |   |  |                        |
| 541                          | Professional, scientific, & technical services .....                    | 1 729                   | 1 155 126          | 489 579                  | 107 077                         | 11 075  | 29.9                                     | 6.0                    |
| 5411                         | Legal services .....  | 372                     | 158 172            | 61 887                   | 12 684                          | 1 521   | 26.9                                     | 2.6                    |
| 54111                        | Offices of lawyers .....  | 324                     | 144 527            | 57 813                   | 11 895                          | 1 374   | 24.9                                     | 2.6                    |
| 541110                       | Offices of lawyers .....  | 324                     | 144 527            | 57 813                   | 11 895                          | 1 374   | 24.9                                     | 2.6                    |
| 5411101                      | Offices of lawyers (except legal aid societies) .....                   | 324                     | 144 527            | 57 813                   | 11 895                          | 1 374   | 24.9                                     | 2.6                    |
| 54119                        | Other legal services .....  | 48                      | 13 645             | 4 074                    | 789                             | 147   | 48.1                                     | 3.2                    |
| 541191                       | Title abstract & settlement offices .....                               | 39                      | 11 141             | 3 510                    | 679                             | 119   | 43.1                                     | 3.9                    |
| 5412                         | Accounting, tax return prep, bookkeeping, & payroll services .....      | 227                     | 69 326             | 29 493                   | 6 718                           | 897   | 40.3                                     | 9.6                    |
| 54121                        | Accounting, tax return prep, bookkeeping, & payroll services .....      | 227                     | 69 326             | 29 493                   | 6 718                           | 897   | 40.3                                     | 9.6                    |
| 541211                       | Offices of certified public accountants .....                           | 140                     | 52 063             | 20 157                   | 4 410                           | 542   | 41.6                                     | 5.5                    |
| 541213                       | Tax return preparation services .....                                   | 22                      | 2 597              | 679                      | 222                             | 70  | 80.3                                     | 6.4                    |
| 541219                       | Other accounting services .....   | 59                      | D                  | D                        | D                               | c   | D  | D                      |
| 5413                         | Architectural, engineering, & related services .....                    | 250                     | 287 384            | 147 690                  | 33 905                          | 3 227   | 24.2                                     | 5.2                    |
| 54131                        | Architectural services .....  | 27                      | 8 664              | 3 271                    | 771                             | 103   | 42.2                                     | 20.9                   |
| 541310                       | Architectural services .....  | 27                      | 8 664              | 3 271                    | 771                             | 103   | 42.2                                     | 20.9                   |
| 54133                        | Engineering services .....  | 180                     | 235 416            | 122 425                  | 27 712                          | 2 475   | 27.2                                     | 2.6                    |
| 541330                       | Engineering services .....  | 180                     | 235 416            | 122 425                  | 27 712                          | 2 475   | 27.2                                     | 2.6                    |
| 54134                        | Drafting services .....   | 5                       | 4 342              | 3 278                    | 946                             | 82  | .3                                       | 2.8                    |
| 541340                       | Drafting services .....   | 5                       | 4 342              | 3 278                    | 946                             | 82  | .3                                       | 2.8                    |
| 54135                        | Building inspection services .....                                      | 12                      | 10 527             | 5 157                    | 1 068                           | 154   | 1.2                                      | 62.0                   |
| 541350                       | Building inspection services .....                                      | 12                      | 10 527             | 5 157                    | 1 068                           | 154   | 1.2                                      | 62.0                   |
| 54137                        | Surveying & mapping (except geophysical) services .....                 | 12                      | 3 164              | 1 401                    | 292                             | 52  | 39.7                                     | —                      |
| 541370                       | Surveying & mapping (except geophysical) services .....                 | 12                      | 3 164              | 1 401                    | 292                             | 52  | 39.7                                     | —                      |
| 54138                        | Testing laboratories .....  | 14                      | 25 271             | 12 158                   | 3 116                           | 361   | 2.2                                      | 1.2                    |
| 541380                       | Testing laboratories .....  | 14                      | 25 271             | 12 158                   | 3 116                           | 361   | 2.2                                      | 1.2                    |
| 5414                         | Specialized design services .....                                       | 68                      | 23 178             | 6 905                    | 1 549                           | 210   | 65.6                                     | 1.8                    |
| 54141                        | Interior design services .....  | 19                      | D                  | D                        | D                               | b   | D  | D                      |
| 541410                       | Interior design services .....  | 19                      | D                  | D                        | D                               | b   | D  | D                      |
| 54143                        | Graphic design services .....   | 38                      | 9 053              | 2 889                    | 568                             | 92  | 56.2                                     | 3.1                    |
| 541430                       | Graphic design services .....   | 38                      | 9 053              | 2 889                    | 568                             | 92  | 56.2                                     | 3.1                    |
| 5414301                      | Graphic design services (except commercial art & medical artists) ..    | 35                      | D                  | D                        | D                               | b   | D  | D                      |
| 54149                        | Other specialized design services .....                                 | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 541490                       | Other specialized design services .....                                 | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 5415                         | Computer systems design & related services .....                        | 282                     | 170 106            | 70 159                   | 15 250                          | 1 290   | 21.1                                     | 9.6                    |
| 54151                        | Computer systems design & related services .....                        | 282                     | 170 106            | 70 159                   | 15 250                          | 1 290   | 21.1                                     | 9.6                    |
| 541511                       | Custom computer programming services .....                              | 119                     | 74 749             | 30 188                   | 6 717                           | 517   | 19.9                                     | 9.3                    |
| 541512                       | Computer systems design services .....                                  | 110                     | D                  | D                        | D                               | e   | D  | D                      |
| 5415121                      | Computer systems integrators .....                                      | 89                      | D                  | D                        | D                               | c   | D  | D                      |
| 5415122                      | Computer systems consultants (except systems integrators) .....         | 89                      | D                  | D                        | D                               | c   | D  | D                      |
| 541519                       | Other computer related services .....                                   | 44                      | D                  | D                        | D                               | c   | D  | D                      |
| 5416                         | Management, scientific, & technical consulting services .....           | 325                     | 180 361            | 72 412                   | 14 586                          | 1 401   | 52.9                                     | 7.6                    |
| 54161                        | Management consulting services .....                                    | 244                     | 140 078            | 59 992                   | 11 636                          | 1 104   | 57.5                                     | 9.3                    |
| 541611                       | Administrative management & general management consulting service ..... | 87                      | 76 250             | 32 525                   | 6 334                           | 596   | 61.0                                     | 2.5                    |
| 541612                       | Human resources & executive search consulting services .....            | 65                      | D                  | D                        | D                               | e   | D  | D                      |
| 5416122                      | Executive placement services .....                                      | 42                      | D                  | D                        | D                               | c   | D  | D                      |
| 5416123                      | Human resources & personnel management consulting .....                 | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| 541613                       | Marketing consulting services .....                                     | 71                      | D                  | D                        | D                               | c   | D  | D                      |
| 54162                        | Environmental consulting services .....                                 | 33                      | 20 381             | 6 915                    | 1 667                           | 181   | 43.7                                     | .9                     |
| 541620                       | Environmental consulting services .....                                 | 33                      | 20 381             | 6 915                    | 1 667                           | 181   | 43.7                                     | .9                     |
| 54169                        | Other scientific & technical consulting services .....                  | 48                      | 19 902             | 5 505                    | 1 283                           | 116   | 29.5                                     | 2.9                    |
| 541690                       | Other scientific & technical consulting services .....                  | 48                      | 19 902             | 5 505                    | 1 283                           | 116   | 29.5                                     | 2.9                    |
| 5417                         | Scientific research & development services .....                        | 29                      | 31 744             | 16 049                   | 3 498                           | 235   | 27.4                                     | 23.4                   |
| 54171                        | R&D in the physical, engineering, & life sciences .....                 | 25                      | 30 658             | 15 819                   | 3 456                           | 229   | 24.8                                     | 24.2                   |
| 541710                       | R&D in the physical, engineering, & life sciences .....                 | 25                      | 30 658             | 15 819                   | 3 456                           | 229   | 24.8                                     | 24.2                   |
| 5417101                      | R&D in the physical & engineering sciences .....                        | 13                      | 20 909             | 11 292                   | 2 557                           | 173   | 28.3                                     | 3.6                    |
| 5418                         | Advertising & related services .....                                    | 113                     | 175 949            | 64 212                   | 14 225                          | 1 562   | 22.1                                     | 1.3                    |
| 54181                        | Advertising agencies .....  | 44                      | 22 734             | 8 227                    | 1 530                           | 161   | 41.9                                     | 4.5                    |
| 541810                       | Advertising agencies .....  | 44                      | 22 734             | 8 227                    | 1 530                           | 161   | 41.9                                     | 4.5                    |
| 54182                        | Public relations agencies .....   | 10                      | 17 481             | 6 999                    | 1 558                           | 95  | 59.3                                     | .2                     |
| 541820                       | Public relations agencies .....   | 10                      | 17 481             | 6 999                    | 1 558                           | 95  | 59.3                                     | .2                     |
| 54184                        | Media representatives .....   | 9                       | D                  | D                        | D                               | c   | D  | D                      |
| 541840                       | Media representatives .....   | 9                       | D                  | D                        | D                               | c   | D  | D                      |
| 5418402                      | Publishers' advertising representatives .....                           | 8                       | D                  | D                        | D                               | c   | D  | D                      |
| 54186                        | Direct mail advertising .....   | 16                      | 87 324             | 35 797                   | 8 492                           | 955   | 4.5                                      | .3                     |
| 541860                       | Direct mail advertising .....   | 16                      | 87 324             | 35 797                   | 8 492                           | 955   | 4.5                                      | .3                     |
| 54189                        | Other services related to advertising .....                             | 26                      | 16 785             | 3 858                    | 760                             | 108   | 75.7                                     | 5.3                    |
| 541890                       | Other services related to advertising .....                             | 26                      | 16 785             | 3 858                    | 760                             | 108   | 75.7                                     | 5.3                    |
| 5418903                      | Sign painting & lettering shop .....                                    | 8                       | 1 429              | 527                      | 66                              | 29  | 54.3                                     | 10.5                   |
| 5418909                      | All other advertising .....   | 7                       | 9 640              | 2 529                    | 504                             | 39  | 69.4                                     | 2.8                    |
| 5419                         | Other professional, scientific, & technical services .....              | 63                      | 58 906             | 20 772                   | 4 662                           | 732   | 20.0                                     | 6.5                    |
| 54191                        | Marketing research & public opinion polling .....                       | 14                      | 39 657             | 14 444                   | 3 435                           | 464   | 22.8                                     | 2.3                    |
| 541910                       | Marketing research & public opinion polling .....                       | 14                      | 39 657             | 14 444                   | 3 435                           | 464   | 22.8                                     | 2.3                    |
| 54192                        | Photographic services .....   | 39                      | 17 848             | 5 860                    | 1 116                           | 246   | 11.6                                     | 16.5                   |
| 541921                       | Photographic studios, portrait .....                                    | 32                      | 15 068             | 5 019                    | 1 049                           | 234   | 11.9                                     | 5.3                    |
| 541922                       | Commercial photography .....  | 7                       | 2 780              | 841                      | 67                              | 12  | 9.8                                      | 77.2                   |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>BUTLER COUNTY, PA</b>  |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                 | <b>Professional, scientific, &amp; technical services</b>         | <b>262</b>              | <b>132 219</b>     | <b>51 302</b>            | <b>10 982</b>                   | <b>1 519</b>  | <b>28.7</b>                              | <b>8.8</b>             |
| 541                       | Professional, scientific, & technical services                    | 262                     | 132 219            | 51 302                   | 10 982                          | 1 519   | 28.7                                     | 8.8                    |
| 5411                      | Legal services  | 56                      | 14 327             | 4 297                    | 940                             | 183   | 49.7                                     | 4.8                    |
| 54111                     | Offices of lawyers  | 50                      | D                  | D                        | D                               | c   | D  | D                      |
| 541110                    | Offices of lawyers  | 50                      | D                  | D                        | D                               | c   | D  | D                      |
| 5411101                   | Offices of lawyers (except legal aid societies)                   | 50                      | D                  | D                        | D                               | c   | D  | D                      |
| 5412                      | Accounting, tax return prep, bookkeeping, & payroll services      | 51                      | 7 900              | 2 867                    | 778                             | 229   | 76.0                                     | 4.6                    |
| 54121                     | Accounting, tax return prep, bookkeeping, & payroll services      | 51                      | 7 900              | 2 867                    | 778                             | 229   | 76.0                                     | 4.6                    |
| 541211                    | Offices of certified public accountants                           | 28                      | 5 502              | 1 925                    | 475                             | 98  | 78.2                                     | 3.9                    |
| 541219                    | Other accounting services   | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| 5413                      | Architectural, engineering, & related services                    | 60                      | 37 838             | 17 950                   | 3 672                           | 456   | 22.0                                     | 14.0                   |
| 54131                     | Architectural services  | 8                       | 17 137             | 9 441                    | 1 799                           | 193   | 4.5                                      | —                      |
| 541310                    | Architectural services  | 8                       | 17 137             | 9 441                    | 1 799                           | 193   | 4.5                                      | —                      |
| 54133                     | Engineering services  | 32                      | 15 896             | 6 376                    | 1 418                           | 190   | 33.5                                     | 32.1                   |
| 541330                    | Engineering services  | 32                      | 15 896             | 6 376                    | 1 418                           | 190   | 33.5                                     | 32.1                   |
| 54135                     | Building inspection services                                      | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 541350                    | Building inspection services                                      | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 54137                     | Surveying & mapping (except geophysical) services                 | 11                      | 1 788              | 883                      | 189                             | 41  | 52.2                                     | 9.5                    |
| 541370                    | Surveying & mapping (except geophysical) services                 | 11                      | 1 788              | 883                      | 189                             | 41  | 52.2                                     | 9.5                    |
| 5415                      | Computer systems design & related services                        | 35                      | 34 989             | 17 318                   | 3 354                           | 333   | 28.0                                     | 11.9                   |
| 54151                     | Computer systems design & related services                        | 35                      | 34 989             | 17 318                   | 3 354                           | 333   | 28.0                                     | 11.9                   |
| 541512                    | Computer systems design services                                  | 20                      | 29 278             | 14 525                   | 2 881                           | 284   | 29.4                                     | 14.2                   |
| 5415122                   | Computer systems consultants (except systems integrators)         | 14                      | 15 557             | 7 682                    | 1 418                           | 121   | 39.3                                     | .4                     |
| 5416                      | Management, scientific, & technical consulting services           | 29                      | 21 491             | 5 608                    | 1 662                           | 179   | 18.0                                     | 3.9                    |
| 54161                     | Management consulting services                                    | 21                      | 18 517             | 4 373                    | 1 328                           | 141   | 16.3                                     | .6                     |
| 541611                    | Administrative management & general management consulting service | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 541614                    | Process, physical distribution, & logistics consulting services   | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418                      | Advertising & related services                                    | 13                      | 12 532             | 2 700                    | 482                             | 83  | 5.1                                      | 2.0                    |
| 54189                     | Other services related to advertising                             | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 541890                    | Other services related to advertising                             | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 5419                      | Other professional, scientific, & technical services              | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| 54192                     | Photographic services   | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 541921                    | Photographic studios, portrait                                    | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>CAMBRIA COUNTY, PA</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                 | <b>Professional, scientific, &amp; technical services</b>         | <b>184</b>              | <b>98 603</b>      | <b>42 260</b>            | <b>9 388</b>                    | <b>1 619</b>  | <b>23.8</b>                              | <b>4.3</b>             |
| 541                       | Professional, scientific, & technical services                    | 184                     | 98 603             | 42 260                   | 9 388                           | 1 619   | 23.8                                     | 4.3                    |
| 5411                      | Legal services  | 69                      | 17 409             | 3 374                    | 766                             | 189   | 54.7                                     | 10.3                   |
| 54111                     | Offices of lawyers  | 67                      | D                  | D                        | D                               | c   | D  | D                      |
| 541110                    | Offices of lawyers  | 67                      | D                  | D                        | D                               | c   | D  | D                      |
| 5411101                   | Offices of lawyers (except legal aid societies)                   | 67                      | D                  | D                        | D                               | c   | D  | D                      |
| 5412                      | Accounting, tax return prep, bookkeeping, & payroll services      | 36                      | 10 337             | 5 061                    | 1 294                           | 314   | 34.0                                     | 4.4                    |
| 54121                     | Accounting, tax return prep, bookkeeping, & payroll services      | 36                      | 10 337             | 5 061                    | 1 294                           | 314   | 34.0                                     | 4.4                    |
| 541211                    | Offices of certified public accountants                           | 24                      | D                  | D                        | D                               | c   | D  | D                      |
| 541213                    | Tax return preparation services                                   | 9                       | D                  | D                        | D                               | c   | D  | D                      |
| 5413                      | Architectural, engineering, & related services                    | 33                      | 48 794             | 25 764                   | 5 536                           | 822   | 7.8                                      | 1.3                    |
| 54131                     | Architectural services  | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 541310                    | Architectural services  | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 54133                     | Engineering services  | 18                      | 34 844             | 19 829                   | 4 127                           | 595   | 4.6                                      | .2                     |
| 541330                    | Engineering services  | 18                      | 34 844             | 19 829                   | 4 127                           | 595   | 4.6                                      | .2                     |
| 54138                     | Testing laboratories  | 5                       | D                  | D                        | D                               | c   | D  | D                      |
| 541380                    | Testing laboratories  | 5                       | D                  | D                        | D                               | c   | D  | D                      |
| 5415                      | Computer systems design & related services                        | 13                      | D                  | D                        | D                               | c   | D  | D                      |
| 54151                     | Computer systems design & related services                        | 13                      | D                  | D                        | D                               | c   | D  | D                      |
| 541512                    | Computer systems design services                                  | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418                      | Advertising & related services                                    | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 54189                     | Other services related to advertising                             | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 541890                    | Other services related to advertising                             | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 5419                      | Other professional, scientific, & technical services              | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 54192                     | Photographic services   | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 541921                    | Photographic studios, portrait                                    | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>CAMERON COUNTY, PA</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                 | <b>Professional, scientific, &amp; technical services</b>         | <b>7</b>                | <b>1 424</b>       | <b>446</b>               | <b>112</b>                      | <b>27</b>   | <b>75.8</b>                              | <b>—</b>               |
| 541                       | Professional, scientific, & technical services                    | 7                       | 1 424              | 446                      | 112                             | 27  | 75.8                                     | —                      |
| <b>CARBON COUNTY, PA</b>  |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                 | <b>Professional, scientific, &amp; technical services</b>         | <b>63</b>               | <b>11 222</b>      | <b>3 894</b>             | <b>789</b>                      | <b>182</b>  | <b>67.2</b>                              | <b>3.3</b>             |
| 541                       | Professional, scientific, & technical services                    | 63                      | 11 222             | 3 894                    | 789                             | 182   | 67.2                                     | 3.3                    |
| 5411                      | Legal services  | 32                      | 5 436              | 1 678                    | 384                             | 91  | 51.0                                     | 4.1                    |
| 54111                     | Offices of lawyers  | 29                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110                    | Offices of lawyers  | 29                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                   | Offices of lawyers (except legal aid societies)                   | 29                      | D                  | D                        | D                               | b   | D  | D                      |
| 5413                      | Architectural, engineering, & related services                    | 12                      | 3 030              | 1 151                    | 205                             | 40  | 78.2                                     | 2.8                    |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>CENTRE COUNTY, PA</b>  |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                 | <b>Professional, scientific, &amp; technical services .....</b>      | <b>211</b>              | <b>167 464</b>     | <b>85 946</b>            | <b>19 559</b>                   | <b>2 332</b>  | <b>23.7</b>                              | <b>5.1</b>             |
| 541                       | Professional, scientific, & technical services .....                 | 211                     | 167 464            | 85 946                   | 19 559                          | 2 332   | 23.7                                     | 5.1                    |
| 5411                      | Legal services .....   | 46                      | 20 338             | 9 288                    | 1 647                           | 225   | 24.4                                     | 2.6                    |
| 541111                    | Offices of lawyers .....   | 44                      | D                  | D                        | D                               | c   | D  | D                      |
| 541110                    | Offices of lawyers .....   | 44                      | D                  | D                        | D                               | c   | D  | D                      |
| 5411101                   | Offices of lawyers (except legal aid societies) .....                | 44                      | D                  | D                        | D                               | c   | D  | D                      |
| 5412                      | Accounting, tax return prep, bookkeeping, & payroll services .....   | 28                      | 16 158             | 7 977                    | 1 846                           | 310   | 28.5                                     | 33.4                   |
| 54121                     | Accounting, tax return prep, bookkeeping, & payroll services .....   | 28                      | 16 158             | 7 977                    | 1 846                           | 310   | 28.5                                     | 33.4                   |
| 541211                    | Offices of certified public accountants .....                        | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 541213                    | Tax return preparation services .....                                | 7                       | 1 097              | 233                      | 113                             | 77  | 35.4                                     | 43.6                   |
| 541219                    | Other accounting services .....                                      | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413                      | Architectural, engineering, & related services .....                 | 58                      | 34 129             | 16 552                   | 3 921                           | 499   | 33.3                                     | 3.1                    |
| 54133                     | Engineering services .....   | 38                      | 22 028             | 11 583                   | 2 771                           | 347   | 41.4                                     | 4.5                    |
| 541330                    | Engineering services .....   | 38                      | 22 028             | 11 583                   | 2 771                           | 347   | 41.4                                     | 4.5                    |
| 54138                     | Testing laboratories .....   | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 541380                    | Testing laboratories .....   | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 5415                      | Computer systems design & related services .....                     | 17                      | D                  | D                        | D                               | f   | D  | D                      |
| 54151                     | Computer systems design & related services .....                     | 17                      | D                  | D                        | D                               | f   | D  | D                      |
| 541512                    | Computer systems design services .....                               | 8                       | D                  | D                        | D                               | f   | D  | D                      |
| 5415121                   | Computer systems integrators .....                                   | 3                       | D                  | D                        | D                               | f   | D  | D                      |
| 5416                      | Management, scientific, & technical consulting services .....        | 32                      | 29 091             | 13 759                   | 2 672                           | 434   | 21.5                                     | 1.7                    |
| 54161                     | Management consulting services .....                                 | 24                      | D                  | D                        | D                               | b   | D  | D                      |
| 541612                    | Human resources & executive search consulting services .....         | 8                       | 5 177              | 2 781                    | 416                             | 49  | 36.3                                     | -                      |
| 54169                     | Other scientific & technical consulting services .....               | 2                       | D                  | D                        | D                               | e   | D  | D                      |
| 541690                    | Other scientific & technical consulting services .....               | 2                       | D                  | D                        | D                               | e   | D  | D                      |
| 5418                      | Advertising & related services .....                                 | 7                       | 7 930              | 2 005                    | 474                             | 84  | 45.1                                     | -                      |
| 5419                      | Other professional, scientific, & technical services .....           | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 54192                     | Photographic services .....  | 7                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>CHESTER COUNTY, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                 | <b>Professional, scientific, &amp; technical services .....</b>      | <b>1 567</b>            | <b>2 446 585</b>   | <b>972 827</b>           | <b>230 965</b>                  | <b>18 172</b>   | <b>14.9</b>                              | <b>12.5</b>            |
| 541                       | Professional, scientific, & technical services .....                 | 1 567                   | 2 446 585          | 972 827                  | 230 965                         | 18 172  | 14.9                                     | 12.5                   |
| 5411                      | Legal services .....   | 246                     | 159 427            | 66 266                   | 14 842                          | 1 479   | 21.8                                     | 8.0                    |
| 541111                    | Offices of lawyers .....   | 225                     | 154 145            | 64 163                   | 14 417                          | 1 401   | 20.8                                     | 8.2                    |
| 541110                    | Offices of lawyers .....   | 225                     | 154 145            | 64 163                   | 14 417                          | 1 401   | 20.8                                     | 8.2                    |
| 5411101                   | Offices of lawyers (except legal aid societies) .....                | 225                     | 154 145            | 64 163                   | 14 417                          | 1 401   | 20.8                                     | 8.2                    |
| 54119                     | Other legal services .....   | 21                      | 5 282              | 2 103                    | 425                             | 78  | 50.4                                     | 1.1                    |
| 541191                    | Title abstract & settlement offices .....                            | 15                      | D                  | D                        | D                               | b   | D  | D                      |
| 5412                      | Accounting, tax return prep, bookkeeping, & payroll services .....   | 156                     | 61 688             | 23 423                   | 5 382                           | 903   | 26.2                                     | 7.4                    |
| 54121                     | Accounting, tax return prep, bookkeeping, & payroll services .....   | 156                     | 61 688             | 23 423                   | 5 382                           | 903   | 26.2                                     | 7.4                    |
| 541211                    | Offices of certified public accountants .....                        | 89                      | 38 464             | 15 589                   | 3 543                           | 438   | 30.2                                     | 7.1                    |
| 541213                    | Tax return preparation services .....                                | 15                      | D                  | D                        | D                               | c   | D  | D                      |
| 541219                    | Other accounting services .....                                      | 45                      | D                  | D                        | D                               | c   | D  | D                      |
| 5413                      | Architectural, engineering, & related services .....                 | 243                     | 286 395            | 123 896                  | 25 067                          | 2 368   | 22.2                                     | 9.0                    |
| 54131                     | Architectural services .....   | 43                      | 34 386             | 14 337                   | 2 657                           | 297   | 30.2                                     | .7                     |
| 541310                    | Architectural services .....   | 43                      | 34 386             | 14 337                   | 2 657                           | 297   | 30.2                                     | .7                     |
| 54133                     | Engineering services .....   | 160                     | 233 796            | 100 455                  | 20 480                          | 1 823   | 19.9                                     | 10.0                   |
| 541330                    | Engineering services .....   | 160                     | 233 796            | 100 455                  | 20 480                          | 1 823   | 19.9                                     | 10.0                   |
| 54137                     | Surveying & mapping (except geophysical) services .....              | 13                      | 4 798              | 2 141                    | 481                             | 61  | 35.4                                     | 12.3                   |
| 541370                    | Surveying & mapping (except geophysical) services .....              | 13                      | 4 798              | 2 141                    | 481                             | 61  | 35.4                                     | 12.3                   |
| 54138                     | Testing laboratories .....   | 13                      | 10 523             | 5 734                    | 1 191                           | 159   | 30.2                                     | 13.7                   |
| 541380                    | Testing laboratories .....   | 13                      | 10 523             | 5 734                    | 1 191                           | 159   | 30.2                                     | 13.7                   |
| 5414                      | Specialized design services .....                                    | 57                      | 55 880             | 37 074                   | 8 218                           | 1 012   | 17.3                                     | .8                     |
| 54141                     | Interior design services .....                                       | 17                      | D                  | D                        | D                               | b   | D  | D                      |
| 541410                    | Interior design services .....                                       | 17                      | D                  | D                        | D                               | b   | D  | D                      |
| 54142                     | Industrial design services .....                                     | 4                       | D                  | D                        | D                               | f   | D  | D                      |
| 541420                    | Industrial design services .....                                     | 4                       | D                  | D                        | D                               | f   | D  | D                      |
| 54143                     | Graphic design services .....  | 36                      | 18 948             | 5 477                    | 1 268                           | 128   | 30.3                                     | 1.2                    |
| 541430                    | Graphic design services .....  | 36                      | 18 948             | 5 477                    | 1 268                           | 128   | 30.3                                     | 1.2                    |
| 5414301                   | Graphic design services (except commercial art & medical artists) .. | 30                      | 16 230             | 4 507                    | 1 031                           | 103   | 34.6                                     | 1.3                    |
| 5414302                   | Commercial art .....   | 6                       | 2 718              | 970                      | 237                             | 25  | 4.7                                      | -                      |
| 5415                      | Computer systems design & related services .....                     | 315                     | 1 182 533          | 474 433                  | 117 621                         | 8 085   | 6.6                                      | 15.4                   |
| 54151                     | Computer systems design & related services .....                     | 315                     | 1 182 533          | 474 433                  | 117 621                         | 8 085   | 6.6                                      | 15.4                   |
| 541511                    | Custom computer programming services .....                           | 135                     | 240 727            | 95 276                   | 22 536                          | 1 802   | 15.2                                     | 16.8                   |
| 541512                    | Computer systems design services .....                               | 149                     | 812 879            | 304 419                  | 81 802                          | 5 333   | 3.8                                      | 5.6                    |
| 5415121                   | Computer systems integrators .....                                   | 52                      | 729 089            | 264 014                  | 73 233                          | 4 654   | 2.5                                      | 5.4                    |
| 5415122                   | Computer systems consultants (except systems integrators) .....      | 97                      | 83 790             | 40 405                   | 8 569                           | 679   | 15.2                                     | 7.5                    |
| 541513                    | Computer facilities management services .....                        | 3                       | D                  | D                        | D                               | f   | D  | D                      |
| 541519                    | Other computer related services .....                                | 28                      | D                  | D                        | D                               | b   | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>CHESTER COUNTY, PA—Con.</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services—Con.</b>          |                         |                    |                          |                                 |   |  |                        |
| 541                            | Professional, scientific, & technical services—Con.                     |                         |                    |                          |                                 |   |  |                        |
| 5416                           | Management, scientific, & technical consulting services .....           | 361                     | 268 607            | 111 169                  | 23 649                          | 2 344   | 41.7                                     | 8.6                    |
| 54161                          | Management consulting services .....                                    | 258                     | 137 523            | 60 504                   | 11 579                          | 1 156   | 32.7                                     | 14.0                   |
| 541611                         | Administrative management & general management consulting service ..... | 112                     | 45 124             | 24 615                   | 5 079                           | 457   | 44.1                                     | 13.6                   |
| 541612                         | Human resources & executive search consulting services .....            | 63                      | 48 654             | 20 247                   | 4 236                           | 425   | 18.5                                     | 12.8                   |
| 5416122                        | Executive placement services .....                                      | 27                      | D                  | D                        | D                               | b   | D  | D                      |
| 5416123                        | Human resources & personnel management consulting .....                 | 33                      | 35 616             | 14 661                   | 3 025                           | 308   | 12.4                                     | 13.6                   |
| 541613                         | Marketing consulting services .....                                     | 56                      | 33 133             | 13 028                   | 1 800                           | 200   | 35.9                                     | 20.3                   |
| 541618                         | Other management consulting services .....                              | 12                      | 6 645              | 1 196                    | 212                             | 35  | 24.8                                     | —                      |
| 54162                          | Environmental consulting services .....                                 | 43                      | 100 612            | 34 868                   | 8 297                           | 867   | 58.6                                     | 1.2                    |
| 541620                         | Environmental consulting services .....                                 | 43                      | 100 612            | 34 868                   | 8 297                           | 867   | 58.6                                     | 1.2                    |
| 54169                          | Other scientific & technical consulting services .....                  | 60                      | 30 472             | 15 797                   | 3 773                           | 321   | 26.2                                     | 8.6                    |
| 541690                         | Other scientific & technical consulting services .....                  | 60                      | 30 472             | 15 797                   | 3 773                           | 321   | 26.2                                     | 8.6                    |
| 5417                           | Scientific research & development services .....                        | 36                      | 285 207            | 88 286                   | 26 303                          | 901   | 1.2                                      | 17.4                   |
| 54171                          | R&D in the physical, engineering, & life sciences .....                 | 34                      | D                  | D                        | D                               | f   | D  | D                      |
| 541710                         | R&D in the physical, engineering, & life sciences .....                 | 34                      | D                  | D                        | D                               | f   | D  | D                      |
| 5417102                        | Research & development in the life sciences .....                       | 18                      | 269 778            | 81 774                   | 24 926                          | 775   | .2                                       | 17.4                   |
| 5418                           | Advertising & related services .....                                    | 109                     | 130 148            | 42 904                   | 8 529                           | 895   | 31.7                                     | 5.6                    |
| 54181                          | Advertising agencies .....  | 45                      | 27 114             | 11 432                   | 2 125                           | 198   | 35.1                                     | 12.2                   |
| 541810                         | Advertising agencies .....  | 45                      | 27 114             | 11 432                   | 2 125                           | 198   | 35.1                                     | 12.2                   |
| 54182                          | Public relations agencies .....   | 13                      | 13 009             | 3 286                    | 695                             | 224   | 10.1                                     | —                      |
| 541820                         | Public relations agencies .....   | 13                      | 13 009             | 3 286                    | 695                             | 224   | 10.1                                     | —                      |
| 54184                          | Media representatives .....   | 11                      | 31 106             | 9 263                    | 1 854                           | 195   | 5.7                                      | 8.6                    |
| 541840                         | Media representatives .....   | 11                      | 31 106             | 9 263                    | 1 854                           | 195   | 5.7                                      | 8.6                    |
| 5418401                        | Radio & television advertising representatives .....                    | 3                       | D                  | D                        | D                               | c   | D  | D                      |
| 54186                          | Direct mail advertising .....   | 12                      | 37 200             | 12 934                   | 2 664                           | 162   | 43.5                                     | 1.9                    |
| 541860                         | Direct mail advertising .....   | 12                      | 37 200             | 12 934                   | 2 664                           | 162   | 43.5                                     | 1.9                    |
| 54189                          | Other services related to advertising .....                             | 18                      | D                  | D                        | D                               | b   | D  | D                      |
| 541890                         | Other services related to advertising .....                             | 18                      | D                  | D                        | D                               | b   | D  | D                      |
| 5418909                        | All other advertising .....   | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 5419                           | Other professional, scientific, & technical services .....              | 44                      | 16 700             | 5 376                    | 1 354                           | 185   | 35.9                                     | 8.8                    |
| 54192                          | Photographic services .....   | 27                      | D                  | D                        | D                               | c   | D  | D                      |
| 541921                         | Photographic studios, portrait .....                                    | 18                      | D                  | D                        | D                               | b   | D  | D                      |
| <b>CLARION COUNTY, PA</b>      |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services .....</b>         | <b>42</b>               | <b>17 686</b>      | <b>6 778</b>             | <b>1 304</b>                    | <b>180</b>  | <b>23.5</b>                              | <b>9.1</b>             |
| 541                            | Professional, scientific, & technical services .....                    | 42                      | 17 686             | 6 778                    | 1 304                           | 180   | 23.5                                     | 9.1                    |
| 5411                           | Legal services .....  | 18                      | 4 487              | 1 396                    | 238                             | 45  | 43.9                                     | 20.3                   |
| 54111                          | Offices of lawyers .....  | 17                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110                         | Offices of lawyers .....  | 17                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                        | Offices of lawyers (except legal aid societies) .....                   | 17                      | D                  | D                        | D                               | b   | D  | D                      |
| 5412                           | Accounting, tax return prep, bookkeeping, & payroll services .....      | 10                      | 1 450              | 472                      | 130                             | 42  | 84.6                                     | 1.1                    |
| 54121                          | Accounting, tax return prep, bookkeeping, & payroll services .....      | 10                      | 1 450              | 472                      | 130                             | 42  | 84.6                                     | 1.1                    |
| 5413                           | Architectural, engineering, & related services .....                    | 4                       | 2 686              | 1 361                    | 304                             | 57  | 12.6                                     | 17.2                   |
| 5416                           | Management, scientific, & technical consulting services .....           | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 54161                          | Management consulting services .....                                    | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 541611                         | Administrative management & general management consulting service ..... | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>CLEARFIELD COUNTY, PA</b>   |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services .....</b>         | <b>91</b>               | <b>26 113</b>      | <b>8 238</b>             | <b>1 920</b>                    | <b>428</b>  | <b>56.6</b>                              | <b>4.3</b>             |
| 541                            | Professional, scientific, & technical services .....                    | 91                      | 26 113             | 8 238                    | 1 920                           | 428   | 56.6                                     | 4.3                    |
| 5411                           | Legal services .....  | 37                      | 6 483              | 1 473                    | 350                             | 89  | 53.2                                     | 1.6                    |
| 54111                          | Offices of lawyers .....  | 37                      | 6 483              | 1 473                    | 350                             | 89  | 53.2                                     | 1.6                    |
| 541110                         | Offices of lawyers .....  | 37                      | 6 483              | 1 473                    | 350                             | 89  | 53.2                                     | 1.6                    |
| 5411101                        | Offices of lawyers (except legal aid societies) .....                   | 37                      | 6 483              | 1 473                    | 350                             | 89  | 53.2                                     | 1.6                    |
| 5412                           | Accounting, tax return prep, bookkeeping, & payroll services .....      | 20                      | 8 375              | 2 747                    | 704                             | 173   | 59.6                                     | .7                     |
| 54121                          | Accounting, tax return prep, bookkeeping, & payroll services .....      | 20                      | 8 375              | 2 747                    | 704                             | 173   | 59.6                                     | .7                     |
| 541211                         | Offices of certified public accountants .....                           | 11                      | 5 224              | 1 800                    | 433                             | 87  | 55.6                                     | 1.0                    |
| 541219                         | Other accounting services .....   | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413                           | Architectural, engineering, & related services .....                    | 18                      | 7 279              | 3 092                    | 687                             | 114   | 65.9                                     | 5.1                    |
| <b>CLINTON COUNTY, PA</b>      |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services .....</b>         | <b>30</b>               | <b>8 292</b>       | <b>2 517</b>             | <b>663</b>                      | <b>139</b>  | <b>91.6</b>                              | <b>3.7</b>             |
| 541                            | Professional, scientific, & technical services .....                    | 30                      | 8 292              | 2 517                    | 663                             | 139   | 91.6                                     | 3.7                    |
| 5412                           | Accounting, tax return prep, bookkeeping, & payroll services .....      | 5                       | 1 143              | 368                      | 117                             | 44  | 85.2                                     | 5.2                    |
| 54121                          | Accounting, tax return prep, bookkeeping, & payroll services .....      | 5                       | 1 143              | 368                      | 117                             | 44  | 85.2                                     | 5.2                    |
| 5413                           | Architectural, engineering, & related services .....                    | 7                       | 3 702              | 1 198                    | 314                             | 40  | 100.0                                    | —                      |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>COLUMBIA COUNTY, PA</b>   |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services .....</b>         | <b>67</b>               | <b>29 428</b>      | <b>14 107</b>            | <b>2 793</b>                    | <b>629</b>  | <b>30.0</b>                              | <b>3.9</b>             |
| 541                          | Professional, scientific, & technical services .....                    | 67                      | 29 428             | 14 107                   | 2 793                           | 629   | 30.0                                     | 3.9                    |
| 5411                         | Legal services .....  | 25                      | 7 394              | 2 478                    | 585                             | 103   | 45.8                                     | 13.2                   |
| 54111                        | Offices of lawyers .....  | 21                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110                       | Offices of lawyers .....  | 21                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                      | Offices of lawyers (except legal aid societies) .....                   | 21                      | D                  | D                        | D                               | b   | D  | D                      |
| 5412                         | Accounting, tax return prep, bookkeeping, & payroll services .....      | 14                      | 2 262              | 968                      | 288                             | 86  | 84.8                                     | 2.9                    |
| 54121                        | Accounting, tax return prep, bookkeeping, & payroll services .....      | 14                      | 2 262              | 968                      | 288                             | 86  | 84.8                                     | 2.9                    |
| 541219                       | Other accounting services .....   | 6                       | 1 275              | 653                      | 177                             | 37  | 94.9                                     | 5.1                    |
| 5416                         | Management, scientific, & technical consulting services .....           | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 54161                        | Management consulting services .....                                    | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418                         | Advertising & related services .....                                    | 3                       | D                  | D                        | D                               | e   | D  | D                      |
| <b>CRAWFORD COUNTY, PA</b>   |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services .....</b>         | <b>97</b>               | <b>31 160</b>      | <b>11 027</b>            | <b>2 642</b>                    | <b>442</b>  | <b>44.7</b>                              | <b>6.0</b>             |
| 541                          | Professional, scientific, & technical services .....                    | 97                      | 31 160             | 11 027                   | 2 642                           | 442   | 44.7                                     | 6.0                    |
| 5411                         | Legal services .....  | 36                      | 9 857              | 2 950                    | 636                             | 137   | 44.8                                     | 9.0                    |
| 54111                        | Offices of lawyers .....  | 35                      | D                  | D                        | D                               | c   | D  | D                      |
| 541110                       | Offices of lawyers .....  | 35                      | D                  | D                        | D                               | c   | D  | D                      |
| 5411101                      | Offices of lawyers (except legal aid societies) .....                   | 35                      | D                  | D                        | D                               | c   | D  | D                      |
| 5412                         | Accounting, tax return prep, bookkeeping, & payroll services .....      | 22                      | 6 366              | 2 282                    | 627                             | 114   | 24.0                                     | 7.7                    |
| 54121                        | Accounting, tax return prep, bookkeeping, & payroll services .....      | 22                      | 6 366              | 2 282                    | 627                             | 114   | 24.0                                     | 7.7                    |
| 541211                       | Offices of certified public accountants .....                           | 11                      | 5 545              | 2 047                    | 556                             | 86  | 13.8                                     | 7.8                    |
| 5413                         | Architectural, engineering, & related services .....                    | 11                      | 5 207              | 2 124                    | 502                             | 86  | 91.6                                     | .7                     |
| 54135                        | Building inspection services .....                                      | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 541350                       | Building inspection services .....                                      | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416                         | Management, scientific, & technical consulting services .....           | 14                      | 7 733              | 3 152                    | 803                             | 85  | 24.3                                     | .7                     |
| 54161                        | Management consulting services .....                                    | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>CUMBERLAND COUNTY, PA</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services .....</b>         | <b>404</b>              | <b>326 333</b>     | <b>155 412</b>           | <b>35 072</b>                   | <b>3 989</b>  | <b>19.9</b>                              | <b>8.1</b>             |
| 541                          | Professional, scientific, & technical services .....                    | 404                     | 326 333            | 155 412                  | 35 072                          | 3 989   | 19.9                                     | 8.1                    |
| 5411                         | Legal services .....  | 89                      | 33 464             | 15 574                   | 3 248                           | 385   | 28.6                                     | 3.5                    |
| 54111                        | Offices of lawyers .....  | 84                      | 33 108             | 15 370                   | 3 203                           | 374   | 28.5                                     | 3.3                    |
| 541110                       | Offices of lawyers .....  | 84                      | 33 108             | 15 370                   | 3 203                           | 374   | 28.5                                     | 3.3                    |
| 5411101                      | Offices of lawyers (except legal aid societies) .....                   | 84                      | 33 108             | 15 370                   | 3 203                           | 374   | 28.5                                     | 3.3                    |
| 5412                         | Accounting, tax return prep, bookkeeping, & payroll services .....      | 82                      | 31 916             | 13 855                   | 3 381                           | 537   | 24.3                                     | 6.1                    |
| 54121                        | Accounting, tax return prep, bookkeeping, & payroll services .....      | 82                      | 31 916             | 13 855                   | 3 381                           | 537   | 24.3                                     | 6.1                    |
| 541211                       | Offices of certified public accountants .....                           | 46                      | 26 005             | 11 475                   | 2 760                           | 361   | 17.9                                     | 3.6                    |
| 541213                       | Tax return preparation services .....                                   | 16                      | 1 453              | 392                      | 135                             | 82  | 69.2                                     | 4.8                    |
| 541219                       | Other accounting services .....   | 18                      | D                  | D                        | D                               | b   | D  | D                      |
| 5413                         | Architectural, engineering, & related services .....                    | 66                      | 106 203            | 62 539                   | 14 981                          | 1 506   | 14.6                                     | 3.9                    |
| 54131                        | Architectural services .....  | 8                       | 6 744              | 2 161                    | 512                             | 71  | 12.6                                     | 1.8                    |
| 541310                       | Architectural services .....  | 8                       | 6 744              | 2 161                    | 512                             | 71  | 12.6                                     | 1.8                    |
| 54133                        | Engineering services .....  | 47                      | 95 212             | 58 753                   | 14 123                          | 1 373   | 12.5                                     | 4.1                    |
| 541330                       | Engineering services .....  | 47                      | 95 212             | 58 753                   | 14 123                          | 1 373   | 12.5                                     | 4.1                    |
| 5414                         | Specialized design services .....                                       | 13                      | 3 654              | 611                      | 141                             | 29  | 57.4                                     | 8.8                    |
| 54143                        | Graphic design services .....   | 6                       | 1 578              | 410                      | 97                              | 17  | 37.2                                     | 20.3                   |
| 541430                       | Graphic design services .....   | 6                       | 1 578              | 410                      | 97                              | 17  | 37.2                                     | 20.3                   |
| 5415                         | Computer systems design & related services .....                        | 51                      | 91 377             | 41 681                   | 8 872                           | 957   | 16.1                                     | 12.8                   |
| 54151                        | Computer systems design & related services .....                        | 51                      | 91 377             | 41 681                   | 8 872                           | 957   | 16.1                                     | 12.8                   |
| 541511                       | Custom computer programming services .....                              | 25                      | 42 436             | 21 351                   | 3 918                           | 538   | 3.1                                      | .8                     |
| 541512                       | Computer systems design services .....                                  | 19                      | 44 164             | 18 022                   | 4 532                           | 380   | 26.2                                     | 25.0                   |
| 5415121                      | Computer systems integrators .....                                      | 10                      | 29 776             | 8 224                    | 2 187                           | 186   | 29.4                                     | 37.0                   |
| 5415122                      | Computer systems consultants (except systems integrators) .....         | 9                       | 14 388             | 9 798                    | 2 345                           | 194   | 19.5                                     | —                      |
| 541519                       | Other computer related services .....                                   | 7                       | 4 777              | 2 308                    | 422                             | 39  | 37.5                                     | 7.6                    |
| 5416                         | Management, scientific, & technical consulting services .....           | 61                      | 31 166             | 12 639                   | 2 702                           | 310   | 25.6                                     | 2.3                    |
| 54161                        | Management consulting services .....                                    | 48                      | 25 719             | 11 391                   | 2 465                           | 270   | 12.9                                     | 2.8                    |
| 541611                       | Administrative management & general management consulting service ..... | 22                      | 12 938             | 6 124                    | 1 452                           | 135   | 5.7                                      | .5                     |
| 541612                       | Human resources & executive search consulting services .....            | 17                      | 5 557              | 2 928                    | 499                             | 68  | 41.5                                     | .6                     |
| 5416122                      | Executive placement services .....                                      | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 541614                       | Process, physical distribution, & logistics consulting services .....   | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 54169                        | Other scientific & technical consulting services .....                  | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 541690                       | Other scientific & technical consulting services .....                  | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 5418                         | Advertising & related services .....                                    | 20                      | 20 751             | 6 733                    | 1 344                           | 167   | 28.7                                     | 29.2                   |
| 54184                        | Media representatives .....   | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 541840                       | Media representatives .....   | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 54189                        | Other services related to advertising .....                             | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 541890                       | Other services related to advertising .....                             | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 5419                         | Other professional, scientific, & technical services .....              | 19                      | D                  | D                        | D                               | b   | D  | D                      |
| 54192                        | Photographic services .....   | 17                      | D                  | D                        | D                               | b   | D  | D                      |
| 541921                       | Photographic studios, portrait .....                                    | 13                      | D                  | D                        | D                               | b   | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>DAUPHIN COUNTY, PA</b>  |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                  | <b>Professional, scientific, &amp; technical services .....</b>         | <b>560</b>              | <b>559 193</b>     | <b>197 954</b>           | <b>43 933</b>                   | <b>5 277</b>  | <b>16.9</b>                              | <b>5.0</b>             |
| 541                        | Professional, scientific, & technical services .....                    | 560                     | 559 193            | 197 954                  | 43 933                          | 5 277   | 16.9                                     | 5.0                    |
| 5411                       | Legal services .....  | 202                     | 206 684            | 75 354                   | 15 598                          | 1 595   | 12.6                                     | 6.9                    |
| 54111                      | Offices of lawyers .....  | 194                     | 204 996            | 74 582                   | 15 419                          | 1 571   | 12.6                                     | 6.8                    |
| 541110                     | Offices of lawyers .....  | 194                     | 204 996            | 74 582                   | 15 419                          | 1 571   | 12.6                                     | 6.8                    |
| 5411101                    | Offices of lawyers (except legal aid societies) .....                   | 194                     | 204 996            | 74 582                   | 15 419                          | 1 571   | 12.6                                     | 6.8                    |
| 5412                       | Accounting, tax return prep, bookkeeping, & payroll services .....      | 79                      | 54 936             | 19 738                   | 5 251                           | 979   | 16.4                                     | 2.6                    |
| 54121                      | Accounting, tax return prep, bookkeeping, & payroll services .....      | 79                      | 54 936             | 19 738                   | 5 251                           | 979   | 16.4                                     | 2.6                    |
| 541211                     | Offices of certified public accountants .....                           | 50                      | 41 581             | 13 225                   | 3 479                           | 421   | 16.4                                     | 1.1                    |
| 541213                     | Tax return preparation services .....                                   | 10                      | 3 878              | 1 219                    | 478                             | 385   | 17.7                                     | —                      |
| 541219                     | Other accounting services .....   | 17                      | D                  | D                        | D                               | c   | D  | D                      |
| 5413                       | Architectural, engineering, & related services .....                    | 78                      | 80 346             | 33 559                   | 7 650                           | 913   | 31.8                                     | 6.6                    |
| 54131                      | Architectural services .....  | 16                      | 16 027             | 4 926                    | 1 066                           | 138   | 61.6                                     | 2.8                    |
| 541310                     | Architectural services .....  | 16                      | 16 027             | 4 926                    | 1 066                           | 138   | 61.6                                     | 2.8                    |
| 54133                      | Engineering services .....  | 43                      | 56 263             | 25 695                   | 5 846                           | 671   | 25.6                                     | 1.6                    |
| 541330                     | Engineering services .....  | 43                      | 56 263             | 25 695                   | 5 846                           | 671   | 25.6                                     | 1.6                    |
| 54138                      | Testing laboratories .....  | 9                       | 6 191              | 2 200                    | 560                             | 74  | 1.9                                      | 56.1                   |
| 541380                     | Testing laboratories .....  | 9                       | 6 191              | 2 200                    | 560                             | 74  | 1.9                                      | 56.1                   |
| 5414                       | Specialized design services .....                                       | 9                       | 5 237              | 512                      | 101                             | 21  | 89.9                                     | —                      |
| 54141                      | Interior design services .....  | 4                       | 4 442              | 403                      | 84                              | 16  | 88.1                                     | —                      |
| 541410                     | Interior design services .....  | 4                       | 4 442              | 403                      | 84                              | 16  | 88.1                                     | —                      |
| 5415                       | Computer systems design & related services .....                        | 33                      | 75 533             | 25 792                   | 6 043                           | 466   | 5.9                                      | 5.3                    |
| 54151                      | Computer systems design & related services .....                        | 33                      | 75 533             | 25 792                   | 6 043                           | 466   | 5.9                                      | 5.3                    |
| 541511                     | Custom computer programming services .....                              | 13                      | D                  | D                        | D                               | c   | D  | D                      |
| 541512                     | Computer systems design services .....                                  | 13                      | D                  | D                        | D                               | c   | D  | D                      |
| 5415121                    | Computer systems integrators .....                                      | 7                       | 46 252             | 12 132                   | 3 215                           | 187   | 1.5                                      | 2.7                    |
| 5416                       | Management, scientific, & technical consulting services .....           | 76                      | 42 837             | 18 032                   | 3 398                           | 342   | 25.2                                     | 2.7                    |
| 54161                      | Management consulting services .....                                    | 53                      | 29 293             | 12 122                   | 2 415                           | 235   | 19.1                                     | 2.4                    |
| 541611                     | Administrative management & general management consulting service ..... | 25                      | D                  | D                        | D                               | b   | D  | D                      |
| 541612                     | Human resources & executive search consulting services .....            | 11                      | 8 516              | 4 827                    | 1 096                           | 82  | 20.6                                     | .6                     |
| 541618                     | Other management consulting services .....                              | 8                       | 5 740              | 1 839                    | 365                             | 53  | 19.4                                     | —                      |
| 54162                      | Environmental consulting services .....                                 | 11                      | 6 807              | 2 785                    | 522                             | 49  | 31.9                                     | 6.0                    |
| 541620                     | Environmental consulting services .....                                 | 11                      | 6 807              | 2 785                    | 522                             | 49  | 31.9                                     | 6.0                    |
| 54169                      | Other scientific & technical consulting services .....                  | 12                      | 6 737              | 3 125                    | 461                             | 58  | 44.9                                     | 1.1                    |
| 541690                     | Other scientific & technical consulting services .....                  | 12                      | 6 737              | 3 125                    | 461                             | 58  | 44.9                                     | 1.1                    |
| 5417                       | Scientific research & development services .....                        | 6                       | D                  | D                        | D                               | c   | D  | D                      |
| 54171                      | R&D in the physical, engineering, & life sciences .....                 | 6                       | D                  | D                        | D                               | c   | D  | D                      |
| 541710                     | R&D in the physical, engineering, & life sciences .....                 | 6                       | D                  | D                        | D                               | c   | D  | D                      |
| 5417101                    | R&D in the physical & engineering sciences .....                        | 5                       | D                  | D                        | D                               | c   | D  | D                      |
| 5418                       | Advertising & related services .....                                    | 53                      | 54 031             | 15 549                   | 3 606                           | 473   | 20.8                                     | .6                     |
| 54182                      | Public relations agencies .....   | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| 541820                     | Public relations agencies .....   | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| 54184                      | Media representatives .....   | 3                       | D                  | D                        | D                               | c   | D  | D                      |
| 541840                     | Media representatives .....   | 3                       | D                  | D                        | D                               | c   | D  | D                      |
| 5418401                    | Radio & television advertising representatives .....                    | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418402                    | Publishers' advertising representatives .....                           | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 54189                      | Other services related to advertising .....                             | 16                      | D                  | D                        | D                               | b   | D  | D                      |
| 541890                     | Other services related to advertising .....                             | 16                      | D                  | D                        | D                               | b   | D  | D                      |
| 5418902                    | Advertising specialties goods distributor .....                         | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 5419                       | Other professional, scientific, & technical services .....              | 24                      | D                  | D                        | D                               | e   | D  | D                      |
| 54192                      | Photographic services .....   | 17                      | D                  | D                        | D                               | c   | D  | D                      |
| 541921                     | Photographic studios, portrait .....                                    | 13                      | D                  | D                        | D                               | c   | D  | D                      |
| 54199                      | All other professional, scientific, & technical services .....          | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 541990                     | All other professional, scientific, & technical services .....          | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>DELAWARE COUNTY, PA</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                  | <b>Professional, scientific, &amp; technical services .....</b>         | <b>1 417</b>            | <b>1 876 098</b>   | <b>669 177</b>           | <b>161 763</b>                  | <b>13 750</b>   | <b>15.8</b>                              | <b>6.4</b>             |
| 541                        | Professional, scientific, & technical services .....                    | 1 417                   | 1 876 098          | 669 177                  | 161 763                         | 13 750  | 15.8                                     | 6.4                    |
| 5411                       | Legal services .....  | 364                     | 153 377            | 57 758                   | 11 694                          | 1 383   | 32.7                                     | 6.9                    |
| 54111                      | Offices of lawyers .....  | 343                     | 146 841            | 55 815                   | 11 226                          | 1 312   | 32.9                                     | 6.3                    |
| 541110                     | Offices of lawyers .....  | 343                     | 146 841            | 55 815                   | 11 226                          | 1 312   | 32.9                                     | 6.3                    |
| 5411101                    | Offices of lawyers (except legal aid societies) .....                   | 343                     | 146 841            | 55 815                   | 11 226                          | 1 312   | 32.9                                     | 6.3                    |
| 54119                      | Other legal services .....  | 21                      | 6 536              | 1 943                    | 468                             | 71  | 29.4                                     | 19.4                   |
| 541191                     | Title abstract & settlement offices .....                               | 16                      | 5 358              | 1 606                    | 393                             | 62  | 26.7                                     | 23.7                   |
| 5412                       | Accounting, tax return prep, bookkeeping, & payroll services .....      | 190                     | 129 510            | 50 363                   | 13 720                          | 1 462   | 18.7                                     | 11.6                   |
| 54121                      | Accounting, tax return prep, bookkeeping, & payroll services .....      | 190                     | 129 510            | 50 363                   | 13 720                          | 1 462   | 18.7                                     | 11.6                   |
| 541211                     | Offices of certified public accountants .....                           | 115                     | 94 855             | 30 806                   | 8 769                           | 814   | 19.3                                     | 2.4                    |
| 541213                     | Tax return preparation services .....                                   | 19                      | 3 608              | 1 366                    | 404                             | 256   | 16.4                                     | 7.8                    |
| 541219                     | Other accounting services .....   | 47                      | 19 889             | 9 753                    | 2 325                           | 293   | 20.3                                     | 14.0                   |
| 5413                       | Architectural, engineering, & related services .....                    | 173                     | 125 131            | 53 803                   | 10 928                          | 1 103   | 30.9                                     | 12.2                   |
| 54131                      | Architectural services .....  | 33                      | 14 844             | 5 429                    | 1 047                           | 125   | 48.7                                     | .9                     |
| 541310                     | Architectural services .....  | 33                      | 14 844             | 5 429                    | 1 047                           | 125   | 48.7                                     | .9                     |
| 54133                      | Engineering services .....  | 114                     | 101 580            | 44 979                   | 9 330                           | 874   | 28.4                                     | 13.7                   |
| 541330                     | Engineering services .....  | 114                     | 101 580            | 44 979                   | 9 330                           | 874   | 28.4                                     | 13.7                   |
| 54135                      | Building inspection services .....                                      | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 541350                     | Building inspection services .....                                      | 10                      | D                  | D                        | D                               | b   | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>DELAWARE COUNTY, PA—Con.</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                       | <b>Professional, scientific, &amp; technical services—Con.</b>          |                         |                    |                          |                                 |   |  |                        |
| 541                             | Professional, scientific, & technical services—Con.                     |                         |                    |                          |                                 |   |  |                        |
| 5414                            | Specialized design services .....                                       | 67                      | 43 344             | 12 366                   | 2 985                           | 387   | 53.2                                     | 2.4                    |
| 54141                           | Interior design services .....  | 26                      | D                  | D                        | D                               | b   | D  | D                      |
| 541410                          | Interior design services .....  | 26                      | D                  | D                        | D                               | b   | D  | D                      |
| 54142                           | Industrial design services .....  | 3                       | D                  | D                        | D                               | c   | D  | D                      |
| 541420                          | Industrial design services .....  | 3                       | D                  | D                        | D                               | c   | D  | D                      |
| 54143                           | Graphic design services .....   | 35                      | 20 061             | 4 355                    | 908                             | 116   | 37.5                                     | 2.1                    |
| 541430                          | Graphic design services .....   | 35                      | 20 061             | 4 355                    | 908                             | 116   | 37.5                                     | 2.1                    |
| 5414301                         | Graphic design services (except commercial art & medical artists) ..    | 30                      | D                  | D                        | D                               | c   | D  | D                      |
| 5414302                         | Commercial art .....  | 5                       | D                  | D                        | D                               | a   | D  | D                      |
| 54149                           | Other specialized design services .....                                 | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 541490                          | Other specialized design services .....                                 | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 5415                            | Computer systems design & related services .....                        | 209                     | 500 914            | 196 870                  | 45 266                          | 3 232   | 5.2                                      | 4.9                    |
| 54151                           | Computer systems design & related services .....                        | 209                     | 500 914            | 196 870                  | 45 266                          | 3 232   | 5.2                                      | 4.9                    |
| 541511                          | Custom computer programming services .....                              | 94                      | 184 545            | 95 763                   | 21 016                          | 1 621   | 4.4                                      | 8.1                    |
| 541512                          | Computer systems design services .....                                  | 77                      | 192 860            | 74 140                   | 16 970                          | 1 115   | 7.7                                      | 2.5                    |
| 5415121                         | Computer systems integrators .....                                      | 20                      | 75 801             | 27 008                   | 6 382                           | 513   | 9.0                                      | 4.7                    |
| 5415122                         | Computer systems consultants (except systems integrators) .....         | 57                      | 117 059            | 47 132                   | 10 588                          | 602   | 6.9                                      | 1.0                    |
| 541513                          | Computer facilities management services .....                           | 7                       | D                  | D                        | D                               | e   | D  | D                      |
| 541519                          | Other computer related services .....                                   | 31                      | D                  | D                        | D                               | c   | D  | D                      |
| 5416                            | Management, scientific, & technical consulting services .....           | 244                     | 701 187            | 219 994                  | 58 472                          | 3 582   | 9.0                                      | 3.5                    |
| 54161                           | Management consulting services .....                                    | 199                     | 669 374            | 203 947                  | 54 878                          | 3 222   | 7.0                                      | 2.5                    |
| 541611                          | Administrative management & general management consulting service ..... | 86                      | 568 688            | 157 062                  | 45 423                          | 2 702   | 2.9                                      | 1.2                    |
| 541612                          | Human resources & executive search consulting services .....            | 64                      | 45 430             | 17 819                   | 3 732                           | 290   | 34.6                                     | 4.3                    |
| 5416121                         | Actuarial consulting .....  | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416122                         | Executive placement services .....                                      | 41                      | D                  | D                        | D                               | c   | D  | D                      |
| 5416123                         | Human resources & personnel management consulting .....                 | 17                      | D                  | D                        | D                               | b   | D  | D                      |
| 541613                          | Marketing consulting services .....                                     | 28                      | D                  | D                        | D                               | b   | D  | D                      |
| 541614                          | Process, physical distribution, & logistics consulting services .....   | 16                      | D                  | D                        | D                               | b   | D  | D                      |
| 541618                          | Other management consulting services .....                              | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 54162                           | Environmental consulting services .....                                 | 21                      | 24 976             | 11 443                   | 2 751                           | 255   | 56.9                                     | 25.2                   |
| 541620                          | Environmental consulting services .....                                 | 21                      | 24 976             | 11 443                   | 2 751                           | 255   | 56.9                                     | 25.2                   |
| 54169                           | Other scientific & technical consulting services .....                  | 24                      | 6 837              | 4 604                    | 843                             | 105   | 33.2                                     | 17.4                   |
| 541690                          | Other scientific & technical consulting services .....                  | 24                      | 6 837              | 4 604                    | 843                             | 105   | 33.2                                     | 17.4                   |
| 5417                            | Scientific research & development services .....                        | 24                      | 52 320             | 18 504                   | 4 534                           | 360   | 17.3                                     | 7.6                    |
| 54171                           | R&D in the physical, engineering, & life sciences .....                 | 21                      | 51 794             | 18 269                   | 4 510                           | 351   | 17.2                                     | 7.0                    |
| 541710                          | R&D in the physical, engineering, & life sciences .....                 | 21                      | 51 794             | 18 269                   | 4 510                           | 351   | 17.2                                     | 7.0                    |
| 5417102                         | Research & development in the life sciences .....                       | 10                      | 41 758             | 14 105                   | 3 537                           | 270   | 8.5                                      | 6.5                    |
| 5418                            | Advertising & related services .....                                    | 93                      | 95 488             | 25 929                   | 5 457                           | 608   | 35.2                                     | 19.2                   |
| 54181                           | Advertising agencies .....  | 32                      | 12 613             | 4 451                    | 949                             | 102   | 40.8                                     | 5.5                    |
| 541810                          | Advertising agencies .....  | 32                      | 12 613             | 4 451                    | 949                             | 102   | 40.8                                     | 5.5                    |
| 54184                           | Media representatives .....   | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 541840                          | Media representatives .....   | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418402                         | Publishers' advertising representatives .....                           | 5                       | D                  | D                        | D                               | a   | D  | D                      |
| 54186                           | Direct mail advertising .....   | 20                      | 50 512             | 14 640                   | 2 883                           | 352   | 45.0                                     | —                      |
| 541860                          | Direct mail advertising .....   | 20                      | 50 512             | 14 640                   | 2 883                           | 352   | 45.0                                     | —                      |
| 54189                           | Other services related to advertising .....                             | 20                      | 13 829             | 3 611                    | 949                             | 96  | 16.9                                     | 24.4                   |
| 541890                          | Other services related to advertising .....                             | 20                      | 13 829             | 3 611                    | 949                             | 96  | 16.9                                     | 24.4                   |
| 5418902                         | Advertising specialties goods distributor .....                         | 9                       | 8 964              | 1 235                    | 328                             | 54  | 5.2                                      | 37.6                   |
| 5418903                         | Sign painting & lettering shop .....                                    | 8                       | D                  | D                        | D                               | a   | D  | D                      |
| 5419                            | Other professional, scientific, & technical services .....              | 53                      | 74 827             | 33 590                   | 8 707                           | 1 633   | 37.7                                     | 10.2                   |
| 54191                           | Marketing research & public opinion polling .....                       | 21                      | 62 319             | 30 495                   | 8 036                           | 1 481   | 43.2                                     | 9.3                    |
| 541910                          | Marketing research & public opinion polling .....                       | 21                      | 62 319             | 30 495                   | 8 036                           | 1 481   | 43.2                                     | 9.3                    |
| 54192                           | Photographic services .....   | 27                      | 10 800             | 2 742                    | 636                             | 135   | 10.6                                     | 4.8                    |
| 541921                          | Photographic studios, portrait .....                                    | 21                      | 9 544              | 2 503                    | 529                             | 120   | 4.6                                      | 5.2                    |
| <b>ELK COUNTY, PA</b>           |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                       | <b>Professional, scientific, &amp; technical services .....</b>         | <b>41</b>               | <b>7 244</b>       | <b>2 168</b>             | <b>413</b>                      | <b>130</b>  | <b>67.2</b>                              | <b>17.8</b>            |
| 541                             | Professional, scientific, & technical services .....                    | 41                      | 7 244              | 2 168                    | 413                             | 130   | 67.2                                     | 17.8                   |
| 5412                            | Accounting, tax return prep, bookkeeping, & payroll services .....      | 14                      | 1 781              | 595                      | 154                             | 50  | 85.7                                     | 8.9                    |
| 54121                           | Accounting, tax return prep, bookkeeping, & payroll services .....      | 14                      | 1 781              | 595                      | 154                             | 50  | 85.7                                     | 8.9                    |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>ERIE COUNTY, PA</b>    |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                 | <b>Professional, scientific, &amp; technical services .....</b>    | <b>379</b>              | <b>177 707</b>     | <b>62 381</b>            | <b>13 882</b>                   | <b>2 330</b>  | <b>31.1</b>                              | <b>11.1</b>            |
| 541                       | Professional, scientific, & technical services .....               | 379                     | 177 707            | 62 381                   | 13 882                          | 2 330   | 31.1                                     | 11.1                   |
| 5411                      | Legal services .....   | 114                     | 59 483             | 22 306                   | 4 703                           | 572   | 18.0                                     | 3.8                    |
| 54111                     | Offices of lawyers .....   | 112                     | D                  | D                        | D                               | f   | D  | D                      |
| 541110                    | Offices of lawyers .....   | 112                     | D                  | D                        | D                               | f   | D  | D                      |
| 5411101                   | Offices of lawyers (except legal aid societies) .....              | 112                     | D                  | D                        | D                               | f   | D  | D                      |
| 5412                      | Accounting, tax return prep, bookkeeping, & payroll services ..... | 67                      | 29 970             | 12 533                   | 3 270                           | 651   | 24.8                                     | 36.2                   |
| 54121                     | Accounting, tax return prep, bookkeeping, & payroll services ..... | 67                      | 29 970             | 12 533                   | 3 270                           | 651   | 24.8                                     | 36.2                   |
| 541211                    | Offices of certified public accountants .....                      | 38                      | 17 017             | 6 896                    | 1 639                           | 224   | 28.0                                     | 11.9                   |
| 541213                    | Tax return preparation services .....                              | 15                      | 2 426              | 662                      | 248                             | 174   | 38.6                                     | —                      |
| 541219                    | Other accounting services .....                                    | 13                      | D                  | D                        | D                               | e   | D  | D                      |
| 5413                      | Architectural, engineering, & related services .....               | 57                      | 26 987             | 9 945                    | 2 106                           | 319   | 53.6                                     | 1.4                    |
| 54131                     | Architectural services .....                                       | 11                      | 5 258              | 1 765                    | 316                             | 62  | 60.5                                     | —                      |
| 541310                    | Architectural services .....                                       | 11                      | 5 258              | 1 765                    | 316                             | 62  | 60.5                                     | —                      |
| 54133                     | Engineering services .....   | 33                      | 13 383             | 5 463                    | 1 162                           | 150   | 60.3                                     | 2.1                    |
| 541330                    | Engineering services .....   | 33                      | 13 383             | 5 463                    | 1 162                           | 150   | 60.3                                     | 2.1                    |
| 54137                     | Surveying & mapping (except geophysical) services .....            | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 541370                    | Surveying & mapping (except geophysical) services .....            | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 5414                      | Specialized design services .....                                  | 15                      | 6 903              | 1 868                    | 440                             | 83  | 33.8                                     | 1.1                    |
| 54141                     | Interior design services .....                                     | 5                       | 4 325              | 1 304                    | 291                             | 62  | 16.7                                     | —                      |
| 541410                    | Interior design services .....                                     | 5                       | 4 325              | 1 304                    | 291                             | 62  | 16.7                                     | —                      |
| 54143                     | Graphic design services .....                                      | 9                       | D                  | D                        | D                               | a   | D  | D                      |
| 541430                    | Graphic design services .....                                      | 9                       | D                  | D                        | D                               | a   | D  | D                      |
| 5415                      | Computer systems design & related services .....                   | 28                      | 8 464              | 3 204                    | 791                             | 106   | 36.8                                     | 12.3                   |
| 54151                     | Computer systems design & related services .....                   | 28                      | 8 464              | 3 204                    | 791                             | 106   | 36.8                                     | 12.3                   |
| 541512                    | Computer systems design services .....                             | 12                      | 4 717              | 1 397                    | 350                             | 49  | 49.2                                     | 16.2                   |
| 5416                      | Management, scientific, & technical consulting services .....      | 35                      | 12 494             | 4 506                    | 826                             | 185   | 54.6                                     | 5.2                    |
| 54161                     | Management consulting services .....                               | 26                      | 8 127              | 3 099                    | 569                             | 109   | 54.0                                     | 7.9                    |
| 54162                     | Environmental consulting services .....                            | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 541620                    | Environmental consulting services .....                            | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 5417                      | Scientific research & development services .....                   | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418                      | Advertising & related services .....                               | 38                      | 22 019             | 6 254                    | 1 335                           | 260   | 34.8                                     | 20.2                   |
| 54181                     | Advertising agencies .....   | 14                      | 9 303              | 4 013                    | 849                             | 110   | 20.1                                     | 17.4                   |
| 541810                    | Advertising agencies .....   | 14                      | 9 303              | 4 013                    | 849                             | 110   | 20.1                                     | 17.4                   |
| 54189                     | Other services related to advertising .....                        | 13                      | 5 306              | 714                      | 154                             | 51  | 70.9                                     | 3.0                    |
| 541890                    | Other services related to advertising .....                        | 13                      | 5 306              | 714                      | 154                             | 51  | 70.9                                     | 3.0                    |
| 5419                      | Other professional, scientific, & technical services .....         | 21                      | D                  | D                        | D                               | c   | D  | D                      |
| 54192                     | Photographic services .....  | 16                      | 3 910              | 654                      | 133                             | 60  | 37.6                                     | —                      |
| 541921                    | Photographic studios, portrait .....                               | 15                      | D                  | D                        | D                               | b   | D  | D                      |
| <b>FAYETTE COUNTY, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                 | <b>Professional, scientific, &amp; technical services .....</b>    | <b>115</b>              | <b>49 362</b>      | <b>14 699</b>            | <b>3 022</b>                    | <b>700</b>  | <b>28.0</b>                              | <b>9.5</b>             |
| 541                       | Professional, scientific, & technical services .....               | 115                     | 49 362             | 14 699                   | 3 022                           | 700   | 28.0                                     | 9.5                    |
| 5411                      | Legal services .....   | 44                      | 9 445              | 2 674                    | 582                             | 143   | 62.9                                     | 6.0                    |
| 54111                     | Offices of lawyers .....   | 44                      | 9 445              | 2 674                    | 582                             | 143   | 62.9                                     | 6.0                    |
| 541110                    | Offices of lawyers .....   | 44                      | 9 445              | 2 674                    | 582                             | 143   | 62.9                                     | 6.0                    |
| 5411101                   | Offices of lawyers (except legal aid societies) .....              | 44                      | 9 445              | 2 674                    | 582                             | 143   | 62.9                                     | 6.0                    |
| 5412                      | Accounting, tax return prep, bookkeeping, & payroll services ..... | 21                      | 7 285              | 2 336                    | 607                             | 175   | 21.3                                     | 19.4                   |
| 54121                     | Accounting, tax return prep, bookkeeping, & payroll services ..... | 21                      | 7 285              | 2 336                    | 607                             | 175   | 21.3                                     | 19.4                   |
| 541211                    | Offices of certified public accountants .....                      | 11                      | 5 127              | 1 532                    | 415                             | 78  | 23.4                                     | —                      |
| 5413                      | Architectural, engineering, & related services .....               | 20                      | 9 578              | 4 281                    | 965                             | 141   | 42.1                                     | 1.8                    |
| 5416                      | Management, scientific, & technical consulting services .....      | 9                       | 4 260              | 1 377                    | 321                             | 93  | 20.0                                     | 53.8                   |
| 54161                     | Management consulting services .....                               | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418                      | Advertising & related services .....                               | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 54186                     | Direct mail advertising .....                                      | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 541860                    | Direct mail advertising .....                                      | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 5419                      | Other professional, scientific, & technical services .....         | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 54192                     | Photographic services .....  | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 541921                    | Photographic studios, portrait .....                               | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>FOREST COUNTY, PA</b>  |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                 | <b>Professional, scientific, &amp; technical services .....</b>    | <b>3</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>FRANKLIN COUNTY, PA</b>   |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services</b>    | <b>158</b>              | <b>61 676</b>      | <b>25 178</b>            | <b>5 737</b>                    | <b>948</b>  | <b>33.8</b>                              | <b>3.5</b>             |
| 541                          | Professional, scientific, & technical services               | 158                     | 61 676             | 25 178                   | 5 737                           | 948   | 33.8                                     | 3.5                    |
| 5411                         | Legal services   | 48                      | 13 908             | 5 345                    | 1 037                           | 163   | 51.6                                     | 1.5                    |
| 54111                        | Offices of lawyers   | 43                      | 12 916             | 5 019                    | 971                             | 145   | 50.7                                     | .8                     |
| 541110                       | Offices of lawyers   | 43                      | 12 916             | 5 019                    | 971                             | 145   | 50.7                                     | .8                     |
| 5411101                      | Offices of lawyers (except legal aid societies)              | 43                      | 12 916             | 5 019                    | 971                             | 145   | 50.7                                     | .8                     |
| 5412                         | Accounting, tax return prep, bookkeeping, & payroll services | 35                      | 10 042             | 3 851                    | 1 080                           | 264   | 34.7                                     | 6.6                    |
| 54121                        | Accounting, tax return prep, bookkeeping, & payroll services | 35                      | 10 042             | 3 851                    | 1 080                           | 264   | 34.7                                     | 6.6                    |
| 541211                       | Offices of certified public accountants                      | 16                      | 6 408              | 2 169                    | 577                             | 97  | 29.6                                     | 7.4                    |
| 541213                       | Tax return preparation services                              | 9                       | 996                | 295                      | 147                             | 98  | 67.4                                     | —                      |
| 541219                       | Other accounting services                                    | 10                      | 2 638              | 1 387                    | 356                             | 69  | 34.7                                     | 7.1                    |
| 5413                         | Architectural, engineering, & related services               | 39                      | 20 711             | 9 615                    | 2 041                           | 305   | 33.1                                     | 3.2                    |
| 54131                        | Architectural services                                       | 5                       | 4 915              | 2 215                    | 427                             | 60  | 12.6                                     | 5.8                    |
| 541310                       | Architectural services                                       | 5                       | 4 915              | 2 215                    | 427                             | 60  | 12.6                                     | 5.8                    |
| 54133                        | Engineering services   | 19                      | 9 098              | 4 452                    | 941                             | 116   | 28.0                                     | 4.0                    |
| 541330                       | Engineering services   | 19                      | 9 098              | 4 452                    | 941                             | 116   | 28.0                                     | 4.0                    |
| 54134                        | Drafting services  | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 541340                       | Drafting services  | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 54137                        | Surveying & mapping (except geophysical) services            | 11                      | 1 978              | 612                      | 142                             | 33  | 100.0                                    | —                      |
| 541370                       | Surveying & mapping (except geophysical) services            | 11                      | 1 978              | 612                      | 142                             | 33  | 100.0                                    | —                      |
| 5415                         | Computer systems design & related services                   | 6                       | 5 222              | 2 936                    | 807                             | 85  | 3.2                                      | —                      |
| 54151                        | Computer systems design & related services                   | 6                       | 5 222              | 2 936                    | 807                             | 85  | 3.2                                      | —                      |
| 5416                         | Management, scientific, & technical consulting services      | 14                      | 5 022              | 1 758                    | 381                             | 51  | 35.2                                     | .7                     |
| 54161                        | Management consulting services                               | 7                       | 4 306              | 1 571                    | 336                             | 37  | 25.3                                     | —                      |
| 5419                         | Other professional, scientific, & technical services         | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 54192                        | Photographic services  | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 541921                       | Photographic studios, portrait                               | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>FULTON COUNTY, PA</b>     |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services</b>    | <b>12</b>               | <b>1 649</b>       | <b>357</b>               | <b>94</b>                       | <b>31</b>   | <b>77.9</b>                              | <b>—</b>               |
| 541                          | Professional, scientific, & technical services               | 12                      | 1 649              | 357                      | 94                              | 31  | 77.9                                     | —                      |
| <b>GREENE COUNTY, PA</b>     |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services</b>    | <b>27</b>               | <b>5 922</b>       | <b>1 870</b>             | <b>445</b>                      | <b>99</b>   | <b>73.5</b>                              | <b>7.5</b>             |
| 541                          | Professional, scientific, & technical services               | 27                      | 5 922              | 1 870                    | 445                             | 99  | 73.5                                     | 7.5                    |
| 5411                         | Legal services   | 11                      | 2 806              | 551                      | 117                             | 30  | 59.2                                     | 7.0                    |
| 54111                        | Offices of lawyers   | 11                      | 2 806              | 551                      | 117                             | 30  | 59.2                                     | 7.0                    |
| 541110                       | Offices of lawyers   | 11                      | 2 806              | 551                      | 117                             | 30  | 59.2                                     | 7.0                    |
| 5411101                      | Offices of lawyers (except legal aid societies)              | 11                      | 2 806              | 551                      | 117                             | 30  | 59.2                                     | 7.0                    |
| 5412                         | Accounting, tax return prep, bookkeeping, & payroll services | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 54121                        | Accounting, tax return prep, bookkeeping, & payroll services | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>HUNTINGDON COUNTY, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services</b>    | <b>36</b>               | <b>10 233</b>      | <b>4 372</b>             | <b>1 007</b>                    | <b>233</b>  | <b>37.4</b>                              | <b>7.8</b>             |
| 541                          | Professional, scientific, & technical services               | 36                      | 10 233             | 4 372                    | 1 007                           | 233   | 37.4                                     | 7.8                    |
| 5413                         | Architectural, engineering, & related services               | 5                       | 1 482              | 602                      | 134                             | 18  | 42.0                                     | 49.1                   |
| 5416                         | Management, scientific, & technical consulting services      | 4                       | 4 245              | 2 836                    | 668                             | 159   | 10.9                                     | —                      |
| 54161                        | Management consulting services                               | 2                       | D                  | D                        | D                               | c   | D  | D                      |
| 541612                       | Human resources & executive search consulting services       | 2                       | D                  | D                        | D                               | c   | D  | D                      |
| <b>INDIANA COUNTY, PA</b>    |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services</b>    | <b>89</b>               | <b>62 569</b>      | <b>20 181</b>            | <b>4 038</b>                    | <b>601</b>  | <b>15.1</b>                              | <b>63.2</b>            |
| 541                          | Professional, scientific, & technical services               | 89                      | 62 569             | 20 181                   | 4 038                           | 601   | 15.1                                     | 63.2                   |
| 5411                         | Legal services   | 35                      | 9 160              | 2 999                    | 593                             | 98  | 41.1                                     | 1.4                    |
| 54111                        | Offices of lawyers   | 33                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110                       | Offices of lawyers   | 33                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                      | Offices of lawyers (except legal aid societies)              | 33                      | D                  | D                        | D                               | b   | D  | D                      |
| 5412                         | Accounting, tax return prep, bookkeeping, & payroll services | 17                      | 4 543              | 1 460                    | 395                             | 146   | 54.5                                     | 32.2                   |
| 54121                        | Accounting, tax return prep, bookkeeping, & payroll services | 17                      | 4 543              | 1 460                    | 395                             | 146   | 54.5                                     | 32.2                   |
| 5413                         | Architectural, engineering, & related services               | 18                      | 14 822             | 5 158                    | 1 352                           | 157   | 14.0                                     | 76.2                   |
| 54133                        | Engineering services   | 7                       | D                  | D                        | D                               | c   | D  | D                      |
| 541330                       | Engineering services   | 7                       | D                  | D                        | D                               | c   | D  | D                      |
| 5415                         | Computer systems design & related services                   | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 54151                        | Computer systems design & related services                   | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418                         | Advertising & related services                               | 4                       | D                  | D                        | D                               | a   | D  | D                      |
| 54189                        | Other services related to advertising                        | 4                       | D                  | D                        | D                               | a   | D  | D                      |
| 541890                       | Other services related to advertising                        | 4                       | D                  | D                        | D                               | a   | D  | D                      |
| 5419                         | Other professional, scientific, & technical services         | 4                       | D                  | D                        | D                               | c   | D  | D                      |
| 54191                        | Marketing research & public opinion polling                  | 1                       | D                  | D                        | D                               | c   | D  | D                      |
| 541910                       | Marketing research & public opinion polling                  | 1                       | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>JEFFERSON COUNTY, PA</b>  |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services .....</b>         | <b>56</b>               | <b>14 431</b>      | <b>5 470</b>             | <b>1 371</b>                    | <b>253</b>  | <b>52.4</b>                              | <b>3.1</b>             |
| 541                          | Professional, scientific, & technical services .....                    | 56                      | 14 431             | 5 470                    | 1 371                           | 253   | 52.4                                     | 3.1                    |
| 5411                         | Legal services .....  | 25                      | 6 793              | 2 168                    | 420                             | 90  | 40.7                                     | 3.1                    |
| 54111                        | Offices of lawyers .....  | 24                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110                       | Offices of lawyers .....  | 24                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                      | Offices of lawyers (except legal aid societies) .....                   | 24                      | D                  | D                        | D                               | b   | D  | D                      |
| 5412                         | Accounting, tax return prep, bookkeeping, & payroll services .....      | 7                       | 1 889              | 646                      | 143                             | 48  | 50.8                                     | 8.1                    |
| 54121                        | Accounting, tax return prep, bookkeeping, & payroll services .....      | 7                       | 1 889              | 646                      | 143                             | 48  | 50.8                                     | 8.1                    |
| 5413                         | Architectural, engineering, & related services .....                    | 12                      | 2 978              | 1 235                    | 254                             | 60  | 84.4                                     | —                      |
| <b>JUNIATA COUNTY, PA</b>    |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services .....</b>         | <b>18</b>               | <b>2 150</b>       | <b>453</b>               | <b>112</b>                      | <b>34</b>   | <b>70.1</b>                              | <b>—</b>               |
| 541                          | Professional, scientific, & technical services .....                    | 18                      | 2 150              | 453                      | 112                             | 34  | 70.1                                     | —                      |
| <b>LACKAWANNA COUNTY, PA</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services .....</b>         | <b>358</b>              | <b>230 141</b>     | <b>88 217</b>            | <b>19 148</b>                   | <b>2 585</b>  | <b>28.8</b>                              | <b>13.7</b>            |
| 541                          | Professional, scientific, & technical services .....                    | 358                     | 230 141            | 88 217                   | 19 148                          | 2 585   | 28.8                                     | 13.7                   |
| 5411                         | Legal services .....  | 154                     | 75 529             | 29 940                   | 6 981                           | 791   | 33.0                                     | 3.8                    |
| 54111                        | Offices of lawyers .....  | 150                     | 75 242             | 29 830                   | 6 955                           | 784   | 33.0                                     | 3.8                    |
| 541110                       | Offices of lawyers .....  | 150                     | 75 242             | 29 830                   | 6 955                           | 784   | 33.0                                     | 3.8                    |
| 5411101                      | Offices of lawyers (except legal aid societies) .....                   | 150                     | 75 242             | 29 830                   | 6 955                           | 784   | 33.0                                     | 3.8                    |
| 5412                         | Accounting, tax return prep, bookkeeping, & payroll services .....      | 51                      | 25 101             | 7 368                    | 1 707                           | 396   | 37.1                                     | 2.9                    |
| 54121                        | Accounting, tax return prep, bookkeeping, & payroll services .....      | 51                      | 25 101             | 7 368                    | 1 707                           | 396   | 37.1                                     | 2.9                    |
| 541211                       | Offices of certified public accountants .....                           | 29                      | 19 682             | 5 425                    | 1 224                           | 181   | 26.4                                     | 3.4                    |
| 541219                       | Other accounting services .....   | 15                      | D                  | D                        | D                               | b   | D  | D                      |
| 5413                         | Architectural, engineering, & related services .....                    | 46                      | 41 735             | 22 739                   | 4 682                           | 586   | 32.7                                     | .3                     |
| 54131                        | Architectural services .....  | 12                      | 15 172             | 9 588                    | 1 696                           | 199   | 17.8                                     | —                      |
| 541310                       | Architectural services .....  | 12                      | 15 172             | 9 588                    | 1 696                           | 199   | 17.8                                     | —                      |
| 54133                        | Engineering services .....  | 22                      | 18 340             | 8 642                    | 1 928                           | 262   | 49.6                                     | .3                     |
| 541330                       | Engineering services .....  | 22                      | 18 340             | 8 642                    | 1 928                           | 262   | 49.6                                     | .3                     |
| 54134                        | Drafting services .....   | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 541340                       | Drafting services .....   | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 5414                         | Specialized design services .....                                       | 11                      | 2 734              | 485                      | 100                             | 24  | 24.9                                     | 31.5                   |
| 5415                         | Computer systems design & related services .....                        | 15                      | D                  | D                        | D                               | c   | D  | D                      |
| 54151                        | Computer systems design & related services .....                        | 15                      | D                  | D                        | D                               | c   | D  | D                      |
| 541511                       | Custom computer programming services .....                              | 4                       | D                  | D                        | D                               | c   | D  | D                      |
| 541512                       | Computer systems design services .....                                  | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 5415122                      | Computer systems consultants (except systems integrators) .....         | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416                         | Management, scientific, & technical consulting services .....           | 30                      | D                  | D                        | D                               | c   | D  | D                      |
| 54161                        | Management consulting services .....                                    | 23                      | D                  | D                        | D                               | c   | D  | D                      |
| 541611                       | Administrative management & general management consulting service ..... | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 541618                       | Other management consulting services .....                              | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 54162                        | Environmental consulting services .....                                 | 5                       | 4 866              | 1 157                    | 253                             | 29  | 2.5                                      | —                      |
| 541620                       | Environmental consulting services .....                                 | 5                       | 4 866              | 1 157                    | 253                             | 29  | 2.5                                      | —                      |
| 5417                         | Scientific research & development services .....                        | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 54171                        | R&D in the physical, engineering, & life sciences .....                 | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 541710                       | R&D in the physical, engineering, & life sciences .....                 | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 5417102                      | Research & development in the life sciences .....                       | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418                         | Advertising & related services .....                                    | 39                      | 25 292             | 6 210                    | 1 403                           | 256   | 43.1                                     | 6.0                    |
| 54189                        | Other services related to advertising .....                             | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 541890                       | Other services related to advertising .....                             | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 5418902                      | Advertising specialties goods distributor .....                         | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 5419                         | Other professional, scientific, & technical services .....              | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 54192                        | Photographic services .....   | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 541921                       | Photographic studios, portrait .....                                    | 9                       | D                  | D                        | D                               | b   | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>LANCASTER COUNTY, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                   | <b>Professional, scientific, &amp; technical services .....</b>      | <b>639</b>              | <b>439 785</b>     | <b>165 638</b>           | <b>38 051</b>                   | <b>5 130</b>  | <b>21.3</b>                              | <b>7.2</b>             |
| 541                         | Professional, scientific, & technical services .....                 | 639                     | 439 785            | 165 638                  | 38 051                          | 5 130   | 21.3                                     | 7.2                    |
| 5411                        | Legal services .....   | 156                     | 90 435             | 35 606                   | 6 887                           | 929   | 19.3                                     | 7.4                    |
| 54111                       | Offices of lawyers .....   | 141                     | 86 013             | 34 484                   | 6 639                           | 869   | 17.3                                     | 7.8                    |
| 541110                      | Offices of lawyers .....   | 141                     | 86 013             | 34 484                   | 6 639                           | 869   | 17.3                                     | 7.8                    |
| 5411101                     | Offices of lawyers (except legal aid societies) .....                | 141                     | 86 013             | 34 484                   | 6 639                           | 869   | 17.3                                     | 7.8                    |
| 54119                       | Other legal services .....   | 15                      | 4 422              | 1 122                    | 248                             | 60  | 58.3                                     | —                      |
| 5412                        | Accounting, tax return prep, bookkeeping, & payroll services .....   | 122                     | 51 637             | 19 169                   | 5 220                           | 1 013   | 24.2                                     | 3.0                    |
| 54121                       | Accounting, tax return prep, bookkeeping, & payroll services .....   | 122                     | 51 637             | 19 169                   | 5 220                           | 1 013   | 24.2                                     | 3.0                    |
| 541211                      | Offices of certified public accountants .....                        | 65                      | 42 496             | 15 893                   | 4 125                           | 554   | 18.6                                     | 2.5                    |
| 541213                      | Tax return preparation services .....                                | 17                      | D                  | D                        | D                               | e   | D  | D                      |
| 541219                      | Other accounting services .....                                      | 38                      | D                  | D                        | D                               | c   | D  | D                      |
| 5413                        | Architectural, engineering, & related services .....                 | 104                     | 112 558            | 43 222                   | 11 409                          | 1 368   | 15.7                                     | 5.6                    |
| 54131                       | Architectural services .....   | 28                      | 29 934             | 9 095                    | 2 085                           | 233   | 13.5                                     | 2.9                    |
| 541310                      | Architectural services .....   | 28                      | 29 934             | 9 095                    | 2 085                           | 233   | 13.5                                     | 2.9                    |
| 54133                       | Engineering services .....   | 43                      | 35 535             | 18 889                   | 4 059                           | 429   | 27.8                                     | 13.4                   |
| 541330                      | Engineering services .....   | 43                      | 35 535             | 18 889                   | 4 059                           | 429   | 27.8                                     | 13.4                   |
| 54137                       | Surveying & mapping (except geophysical) services .....              | 11                      | 4 084              | 2 063                    | 541                             | 68  | 14.0                                     | 17.5                   |
| 541370                      | Surveying & mapping (except geophysical) services .....              | 11                      | 4 084              | 2 063                    | 541                             | 68  | 14.0                                     | 17.5                   |
| 54138                       | Testing laboratories .....   | 9                       | D                  | D                        | D                               | f   | D  | D                      |
| 541380                      | Testing laboratories .....   | 9                       | D                  | D                        | D                               | f   | D  | D                      |
| 5414                        | Specialized design services .....                                    | 27                      | 13 016             | 3 522                    | 627                             | 108   | 26.5                                     | 1.8                    |
| 54141                       | Interior design services .....                                       | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 541410                      | Interior design services .....                                       | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 54143                       | Graphic design services .....  | 17                      | 9 379              | 2 710                    | 458                             | 81  | 28.3                                     | 2.4                    |
| 541430                      | Graphic design services .....  | 17                      | 9 379              | 2 710                    | 458                             | 81  | 28.3                                     | 2.4                    |
| 5414301                     | Graphic design services (except commercial art & medical artists) .. | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| 5415                        | Computer systems design & related services .....                     | 50                      | 47 813             | 20 836                   | 4 792                           | 413   | 18.9                                     | 18.2                   |
| 54151                       | Computer systems design & related services .....                     | 50                      | 47 813             | 20 836                   | 4 792                           | 413   | 18.9                                     | 18.2                   |
| 541511                      | Custom computer programming services .....                           | 25                      | 24 323             | 13 270                   | 3 262                           | 274   | 7.1                                      | 34.5                   |
| 541512                      | Computer systems design services .....                               | 19                      | 22 999             | 7 416                    | 1 500                           | 135   | 30.7                                     | 1.4                    |
| 5415121                     | Computer systems integrators .....                                   | 9                       | 17 955             | 5 912                    | 1 165                           | 93  | 13.2                                     | .5                     |
| 5415122                     | Computer systems consultants (except systems integrators) .....      | 10                      | 5 044              | 1 504                    | 335                             | 42  | 93.0                                     | 4.4                    |
| 5416                        | Management, scientific, & technical consulting services .....        | 68                      | 26 681             | 10 813                   | 2 320                           | 328   | 44.1                                     | 16.7                   |
| 54161                       | Management consulting services .....                                 | 48                      | 16 565             | 7 062                    | 1 488                           | 226   | 35.4                                     | 25.3                   |
| 541612                      | Human resources & executive search consulting services .....         | 9                       | 5 172              | 2 882                    | 564                             | 114   | 11.1                                     | 2.7                    |
| 541613                      | Marketing consulting services .....                                  | 13                      | 5 976              | 2 028                    | 500                             | 57  | 46.9                                     | 47.4                   |
| 54162                       | Environmental consulting services .....                              | 12                      | 8 049              | 2 961                    | 684                             | 80  | 56.2                                     | 1.8                    |
| 541620                      | Environmental consulting services .....                              | 12                      | 8 049              | 2 961                    | 684                             | 80  | 56.2                                     | 1.8                    |
| 5418                        | Advertising & related services .....                                 | 68                      | 79 280             | 28 307                   | 5 888                           | 731   | 22.2                                     | 2.3                    |
| 54181                       | Advertising agencies .....   | 28                      | 34 081             | 13 594                   | 2 830                           | 295   | 35.5                                     | 4.4                    |
| 541810                      | Advertising agencies .....   | 28                      | 34 081             | 13 594                   | 2 830                           | 295   | 35.5                                     | 4.4                    |
| 54186                       | Direct mail advertising .....  | 8                       | D                  | D                        | D                               | c   | D  | D                      |
| 541860                      | Direct mail advertising .....  | 8                       | D                  | D                        | D                               | c   | D  | D                      |
| 54189                       | Other services related to advertising .....                          | 19                      | 17 482             | 3 823                    | 831                             | 155   | 14.4                                     | —                      |
| 541890                      | Other services related to advertising .....                          | 19                      | 17 482             | 3 823                    | 831                             | 155   | 14.4                                     | —                      |
| 5418902                     | Advertising specialties goods distributor .....                      | 10                      | 15 344             | 3 186                    | 690                             | 122   | 10.9                                     | —                      |
| 5418903                     | Sign painting & lettering shop .....                                 | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 5419                        | Other professional, scientific, & technical services .....           | 37                      | 16 562             | 3 502                    | 846                             | 227   | 20.7                                     | 6.3                    |
| 54192                       | Photographic services .....  | 30                      | 14 983             | 3 293                    | 805                             | 201   | 19.6                                     | 1.1                    |
| 541921                      | Photographic studios, portrait .....                                 | 26                      | 12 527             | 2 298                    | 511                             | 155   | 14.3                                     | 1.3                    |
| 541922                      | Commercial photography .....   | 4                       | 2 456              | 995                      | 294                             | 46  | 46.7                                     | —                      |
| <b>LAWRENCE COUNTY, PA</b>  |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                   | <b>Professional, scientific, &amp; technical services .....</b>      | <b>103</b>              | <b>37 721</b>      | <b>14 828</b>            | <b>2 853</b>                    | <b>553</b>  | <b>32.8</b>                              | <b>3.6</b>             |
| 541                         | Professional, scientific, & technical services .....                 | 103                     | 37 721             | 14 828                   | 2 853                           | 553   | 32.8                                     | 3.6                    |
| 5411                        | Legal services .....   | 37                      | 14 066             | 4 771                    | 751                             | 155   | 39.1                                     | 6.4                    |
| 54111                       | Offices of lawyers .....   | 36                      | D                  | D                        | D                               | c   | D  | D                      |
| 541110                      | Offices of lawyers .....   | 36                      | D                  | D                        | D                               | c   | D  | D                      |
| 5411101                     | Offices of lawyers (except legal aid societies) .....                | 36                      | D                  | D                        | D                               | c   | D  | D                      |
| 5412                        | Accounting, tax return prep, bookkeeping, & payroll services .....   | 18                      | 5 091              | 2 314                    | 515                             | 91  | 32.5                                     | .7                     |
| 54121                       | Accounting, tax return prep, bookkeeping, & payroll services .....   | 18                      | 5 091              | 2 314                    | 515                             | 91  | 32.5                                     | .7                     |
| 541211                      | Offices of certified public accountants .....                        | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| 5413                        | Architectural, engineering, & related services .....                 | 12                      | 10 308             | 5 093                    | 976                             | 137   | 12.9                                     | 2.2                    |
| 5416                        | Management, scientific, & technical consulting services .....        | 11                      | 3 517              | 1 414                    | 361                             | 92  | 28.4                                     | —                      |
| 5418                        | Advertising & related services .....                                 | 7                       | 1 511              | 318                      | 69                              | 16  | 39.1                                     | 6.3                    |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>LEBANON COUNTY, PA</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                 | <b>Professional, scientific, &amp; technical services .....</b>         | <b>113</b>              | <b>42 199</b>      | <b>17 894</b>            | <b>3 266</b>                    | <b>608</b>  | <b>37.0</b>                              | <b>1.6</b>             |
| 541                       | Professional, scientific, & technical services .....                    | 113                     | 42 199             | 17 894                   | 3 266                           | 608   | 37.0                                     | 1.6                    |
| 5411                      | Legal services .....  | 32                      | 13 859             | 5 104                    | 579                             | 146   | 27.5                                     | .4                     |
| 54111                     | Offices of lawyers .....  | 29                      | 13 005             | 4 748                    | 510                             | 133   | 27.5                                     | .5                     |
| 541110                    | Offices of lawyers .....  | 29                      | 13 005             | 4 748                    | 510                             | 133   | 27.5                                     | .5                     |
| 5411101                   | Offices of lawyers (except legal aid societies) .....                   | 29                      | 13 005             | 4 748                    | 510                             | 133   | 27.5                                     | .5                     |
| 5412                      | Accounting, tax return prep, bookkeeping, & payroll services .....      | 27                      | 8 978              | 4 620                    | 974                             | 206   | 49.2                                     | —                      |
| 54121                     | Accounting, tax return prep, bookkeeping, & payroll services .....      | 27                      | 8 978              | 4 620                    | 974                             | 206   | 49.2                                     | —                      |
| 541211                    | Offices of certified public accountants .....                           | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 541219                    | Other accounting services .....   | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 5413                      | Architectural, engineering, & related services .....                    | 13                      | D                  | D                        | D                               | c   | D  | D                      |
| 54135                     | Building inspection services .....                                      | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 541350                    | Building inspection services .....                                      | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416                      | Management, scientific, & technical consulting services .....           | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 54161                     | Management consulting services .....                                    | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418                      | Advertising & related services .....                                    | 11                      | 2 837              | 886                      | 206                             | 30  | 56.4                                     | —                      |
| 5419                      | Other professional, scientific, & technical services .....              | 9                       | 1 678              | 478                      | 110                             | 24  | 26.0                                     | 9.8                    |
| 54192                     | Photographic services .....   | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>LEHIGH COUNTY, PA</b>  |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                 | <b>Professional, scientific, &amp; technical services .....</b>         | <b>651</b>              | <b>410 733</b>     | <b>164 091</b>           | <b>35 758</b>                   | <b>4 837</b>  | <b>35.1</b>                              | <b>7.2</b>             |
| 541                       | Professional, scientific, & technical services .....                    | 651                     | 410 733            | 164 091                  | 35 758                          | 4 837   | 35.1                                     | 7.2                    |
| 5411                      | Legal services .....  | 217                     | 88 197             | 32 803                   | 6 975                           | 920   | 31.2                                     | 9.1                    |
| 54111                     | Offices of lawyers .....  | 204                     | 85 095             | 31 928                   | 6 798                           | 883   | 30.2                                     | 9.4                    |
| 541110                    | Offices of lawyers .....  | 204                     | 85 095             | 31 928                   | 6 798                           | 883   | 30.2                                     | 9.4                    |
| 5411101                   | Offices of lawyers (except legal aid societies) .....                   | 204                     | 85 095             | 31 928                   | 6 798                           | 883   | 30.2                                     | 9.4                    |
| 54119                     | Other legal services .....  | 13                      | 3 102              | 875                      | 177                             | 37  | 58.7                                     | 2.5                    |
| 5412                      | Accounting, tax return prep, bookkeeping, & payroll services .....      | 107                     | 64 825             | 33 556                   | 7 930                           | 1 539   | 28.1                                     | 11.4                   |
| 54121                     | Accounting, tax return prep, bookkeeping, & payroll services .....      | 107                     | 64 825             | 33 556                   | 7 930                           | 1 539   | 28.1                                     | 11.4                   |
| 541211                    | Offices of certified public accountants .....                           | 60                      | 33 239             | 15 246                   | 3 438                           | 383   | 25.0                                     | 3.7                    |
| 541213                    | Tax return preparation services .....                                   | 8                       | 4 196              | 1 509                    | 557                             | 584   | 21.7                                     | —                      |
| 541219                    | Other accounting services .....   | 30                      | D                  | D                        | D                               | c   | D  | D                      |
| 5413                      | Architectural, engineering, & related services .....                    | 108                     | 85 176             | 36 839                   | 7 463                           | 844   | 49.4                                     | 6.1                    |
| 54131                     | Architectural services .....  | 23                      | 14 222             | 5 852                    | 1 258                           | 137   | 26.1                                     | .7                     |
| 541310                    | Architectural services .....  | 23                      | 14 222             | 5 852                    | 1 258                           | 137   | 26.1                                     | .7                     |
| 54133                     | Engineering services .....  | 67                      | 61 823             | 26 683                   | 5 576                           | 623   | 58.0                                     | 7.6                    |
| 541330                    | Engineering services .....  | 67                      | 61 823             | 26 683                   | 5 576                           | 623   | 58.0                                     | 7.6                    |
| 54138                     | Testing laboratories .....  | 10                      | 8 433              | 4 133                    | 600                             | 77  | 22.2                                     | 4.8                    |
| 541380                    | Testing laboratories .....  | 10                      | 8 433              | 4 133                    | 600                             | 77  | 22.2                                     | 4.8                    |
| 5414                      | Specialized design services .....                                       | 17                      | 5 308              | 1 554                    | 361                             | 63  | 70.6                                     | 14.6                   |
| 54143                     | Graphic design services .....   | 12                      | 3 728              | 782                      | 176                             | 36  | 85.7                                     | .2                     |
| 541430                    | Graphic design services .....   | 12                      | 3 728              | 782                      | 176                             | 36  | 85.7                                     | .2                     |
| 5414301                   | Graphic design services (except commercial art & medical artists) ..    | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 5415                      | Computer systems design & related services .....                        | 59                      | 54 090             | 23 012                   | 5 114                           | 421   | 14.3                                     | 1.1                    |
| 54151                     | Computer systems design & related services .....                        | 59                      | 54 090             | 23 012                   | 5 114                           | 421   | 14.3                                     | 1.1                    |
| 541511                    | Custom computer programming services .....                              | 19                      | D                  | D                        | D                               | e   | D  | D                      |
| 541512                    | Computer systems design services .....                                  | 31                      | 23 015             | 4 904                    | 1 124                           | 136   | 19.1                                     | 1.6                    |
| 5415122                   | Computer systems consultants (except systems integrators) .....         | 20                      | 10 117             | 2 466                    | 515                             | 66  | 36.4                                     | 3.7                    |
| 5416                      | Management, scientific, & technical consulting services .....           | 83                      | 40 931             | 19 159                   | 4 264                           | 539   | 24.6                                     | 15.9                   |
| 54161                     | Management consulting services .....                                    | 61                      | 33 404             | 15 986                   | 3 568                           | 477   | 18.9                                     | 17.5                   |
| 541611                    | Administrative management & general management consulting service ..... | 29                      | 16 969             | 8 024                    | 1 793                           | 261   | 15.5                                     | 25.7                   |
| 541612                    | Human resources & executive search consulting services .....            | 18                      | D                  | D                        | D                               | c   | D  | D                      |
| 5416123                   | Human resources & personnel management consulting .....                 | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 54169                     | Other scientific & technical consulting services .....                  | 9                       | 4 065              | 2 131                    | 496                             | 38  | 9.9                                      | 15.2                   |
| 541690                    | Other scientific & technical consulting services .....                  | 9                       | 4 065              | 2 131                    | 496                             | 38  | 9.9                                      | 15.2                   |
| 5418                      | Advertising & related services .....                                    | 30                      | 59 713             | 14 121                   | 3 010                           | 352   | 52.3                                     | .3                     |
| 54185                     | Display advertising .....   | 4                       | D                  | D                        | D                               | c   | D  | D                      |
| 541850                    | Display advertising .....   | 4                       | D                  | D                        | D                               | c   | D  | D                      |
| 5418502                   | Outdoor advertising services .....                                      | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 54189                     | Other services related to advertising .....                             | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 541890                    | Other services related to advertising .....                             | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418902                   | Advertising specialties goods distributor .....                         | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 5419                      | Other professional, scientific, & technical services .....              | 25                      | 10 488             | 2 691                    | 557                             | 147   | 15.6                                     | 5.7                    |
| 54192                     | Photographic services .....   | 16                      | D                  | D                        | D                               | b   | D  | D                      |
| 541921                    | Photographic studios, portrait .....                                    | 11                      | D                  | D                        | D                               | b   | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>LUZERNE COUNTY, PA</b>  |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                  | <b>Professional, scientific, &amp; technical services .....</b>         | <b>466</b>              | <b>251 740</b>     | <b>98 724</b>            | <b>23 366</b>                   | <b>3 666</b>  | <b>28.2</b>                              | <b>13.1</b>            |
| 541                        | Professional, scientific, & technical services .....                    | 466                     | 251 740            | 98 724                   | 23 366                          | 3 666   | 28.2                                     | 13.1                   |
| 5411                       | Legal services .....  | 192                     | 73 435             | 24 973                   | 6 695                           | 744   | 32.6                                     | 4.5                    |
| 54111                      | Offices of lawyers .....  | 181                     | 71 873             | 24 515                   | 6 626                           | 721   | 31.7                                     | 4.4                    |
| 541110                     | Offices of lawyers .....  | 181                     | 71 873             | 24 515                   | 6 626                           | 721   | 31.7                                     | 4.4                    |
| 5411101                    | Offices of lawyers (except legal aid societies) .....                   | 181                     | 71 873             | 24 515                   | 6 626                           | 721   | 31.7                                     | 4.4                    |
| 5412                       | Accounting, tax return prep, bookkeeping, & payroll services .....      | 96                      | 38 622             | 18 397                   | 4 462                           | 915   | 34.9                                     | 3.3                    |
| 54121                      | Accounting, tax return prep, bookkeeping, & payroll services .....      | 96                      | 38 622             | 18 397                   | 4 462                           | 915   | 34.9                                     | 3.3                    |
| 541211                     | Offices of certified public accountants .....                           | 57                      | 30 737             | 15 190                   | 3 577                           | 450   | 33.6                                     | 2.2                    |
| 541213                     | Tax return preparation services .....                                   | 12                      | D                  | D                        | D                               | e   | D  | D                      |
| 541219                     | Other accounting services .....   | 24                      | 4 522              | 1 888                    | 395                             | 108   | 57.9                                     | 6.6                    |
| 5413                       | Architectural, engineering, & related services .....                    | 64                      | 40 368             | 18 915                   | 3 998                           | 633   | 26.4                                     | 13.0                   |
| 54131                      | Architectural services .....  | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| 541310                     | Architectural services .....  | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| 54133                      | Engineering services .....  | 29                      | 27 289             | 13 491                   | 2 843                           | 345   | 23.7                                     | 17.4                   |
| 541330                     | Engineering services .....  | 29                      | 27 289             | 13 491                   | 2 843                           | 345   | 23.7                                     | 17.4                   |
| 54135                      | Building inspection services .....                                      | 3                       | D                  | D                        | D                               | c   | D  | D                      |
| 541350                     | Building inspection services .....                                      | 3                       | D                  | D                        | D                               | c   | D  | D                      |
| 5415                       | Computer systems design & related services .....                        | 32                      | 30 437             | 11 070                   | 2 318                           | 227   | 26.5                                     | 62.6                   |
| 54151                      | Computer systems design & related services .....                        | 32                      | 30 437             | 11 070                   | 2 318                           | 227   | 26.5                                     | 62.6                   |
| 541512                     | Computer systems design services .....                                  | 17                      | D                  | D                        | D                               | b   | D  | D                      |
| 5416                       | Management, scientific, & technical consulting services .....           | 39                      | 49 582             | 19 393                   | 4 642                           | 789   | 19.1                                     | 3.6                    |
| 54161                      | Management consulting services .....                                    | 32                      | 48 686             | 18 877                   | 4 510                           | 781   | 18.5                                     | 3.3                    |
| 541611                     | Administrative management & general management consulting service ..... | 13                      | D                  | D                        | D                               | b   | D  | D                      |
| 541614                     | Process, physical distribution, & logistics consulting services .....   | 5                       | D                  | D                        | D                               | f   | D  | D                      |
| 5418                       | Advertising & related services .....                                    | 21                      | D                  | D                        | D                               | c   | D  | D                      |
| 54189                      | Other services related to advertising .....                             | 7                       | 3 052              | 639                      | 108                             | 36  | 86.3                                     | —                      |
| 541890                     | Other services related to advertising .....                             | 7                       | 3 052              | 639                      | 108                             | 36  | 86.3                                     | —                      |
| 5419                       | Other professional, scientific, & technical services .....              | 15                      | D                  | D                        | D                               | b   | D  | D                      |
| 54192                      | Photographic services .....   | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| 541921                     | Photographic studios, portrait .....                                    | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| <b>LYCOMING COUNTY, PA</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                  | <b>Professional, scientific, &amp; technical services .....</b>         | <b>137</b>              | <b>68 774</b>      | <b>27 122</b>            | <b>6 011</b>                    | <b>1 014</b>  | <b>32.3</b>                              | <b>1.2</b>             |
| 541                        | Professional, scientific, & technical services .....                    | 137                     | 68 774             | 27 122                   | 6 011                           | 1 014   | 32.3                                     | 1.2                    |
| 5411                       | Legal services .....  | 52                      | 24 677             | 9 240                    | 2 068                           | 326   | 35.9                                     | 2.2                    |
| 54111                      | Offices of lawyers .....  | 52                      | 24 677             | 9 240                    | 2 068                           | 326   | 35.9                                     | 2.2                    |
| 541110                     | Offices of lawyers .....  | 52                      | 24 677             | 9 240                    | 2 068                           | 326   | 35.9                                     | 2.2                    |
| 5411101                    | Offices of lawyers (except legal aid societies) .....                   | 52                      | 24 677             | 9 240                    | 2 068                           | 326   | 35.9                                     | 2.2                    |
| 5412                       | Accounting, tax return prep, bookkeeping, & payroll services .....      | 24                      | 8 781              | 4 292                    | 1 033                           | 281   | 40.1                                     | .5                     |
| 54121                      | Accounting, tax return prep, bookkeeping, & payroll services .....      | 24                      | 8 781              | 4 292                    | 1 033                           | 281   | 40.1                                     | .5                     |
| 541211                     | Offices of certified public accountants .....                           | 16                      | 7 383              | 3 897                    | 891                             | 109   | 43.1                                     | —                      |
| 541213                     | Tax return preparation services .....                                   | 4                       | 1 209              | 352                      | 128                             | 163   | 16.5                                     | —                      |
| 5413                       | Architectural, engineering, & related services .....                    | 20                      | 12 698             | 5 746                    | 1 286                           | 189   | 40.9                                     | 1.7                    |
| 54131                      | Architectural services .....  | 4                       | 4 190              | 1 706                    | 358                             | 53  | 44.8                                     | 3.9                    |
| 541310                     | Architectural services .....  | 4                       | 4 190              | 1 706                    | 358                             | 53  | 44.8                                     | 3.9                    |
| 5415                       | Computer systems design & related services .....                        | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 54151                      | Computer systems design & related services .....                        | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416                       | Management, scientific, & technical consulting services .....           | 10                      | 2 962              | 2 504                    | 396                             | 19  | 11.3                                     | .3                     |
| 5418                       | Advertising & related services .....                                    | 16                      | 12 807             | 3 186                    | 700                             | 92  | 20.0                                     | —                      |
| 54189                      | Other services related to advertising .....                             | 6                       | 2 444              | 280                      | 61                              | 23  | 81.3                                     | —                      |
| 541890                     | Other services related to advertising .....                             | 6                       | 2 444              | 280                      | 61                              | 23  | 81.3                                     | —                      |
| <b>MC KEAN COUNTY, PA</b>  |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                  | <b>Professional, scientific, &amp; technical services .....</b>         | <b>57</b>               | <b>11 350</b>      | <b>3 308</b>             | <b>789</b>                      | <b>226</b>  | <b>67.7</b>                              | <b>8.2</b>             |
| 541                        | Professional, scientific, & technical services .....                    | 57                      | 11 350             | 3 308                    | 789                             | 226   | 67.7                                     | 8.2                    |
| 5411                       | Legal services .....  | 19                      | 4 644              | 1 157                    | 261                             | 61  | 62.8                                     | 19.7                   |
| 54111                      | Offices of lawyers .....  | 18                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110                     | Offices of lawyers .....  | 18                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                    | Offices of lawyers (except legal aid societies) .....                   | 18                      | D                  | D                        | D                               | b   | D  | D                      |
| 5412                       | Accounting, tax return prep, bookkeeping, & payroll services .....      | 14                      | 2 171              | 682                      | 196                             | 74  | 72.0                                     | .6                     |
| 54121                      | Accounting, tax return prep, bookkeeping, & payroll services .....      | 14                      | 2 171              | 682                      | 196                             | 74  | 72.0                                     | .6                     |
| 5413                       | Architectural, engineering, & related services .....                    | 10                      | D                  | D                        | D                               | b   | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>MERCER COUNTY, PA</b>     |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services .....</b>         | <b>130</b>              | <b>49 353</b>      | <b>22 010</b>            | <b>5 917</b>                    | <b>679</b>  | <b>29.8</b>                              | <b>8.2</b>             |
| 541                          | Professional, scientific, & technical services .....                    | 130                     | 49 353             | 22 010                   | 5 917                           | 679   | 29.8                                     | 8.2                    |
| 5411                         | Legal services .....  | 40                      | 12 191             | 3 088                    | 767                             | 150   | 55.1                                     | 6.3                    |
| 54111                        | Offices of lawyers .....  | 40                      | 12 191             | 3 088                    | 767                             | 150   | 55.1                                     | 6.3                    |
| 541110                       | Offices of lawyers .....  | 40                      | 12 191             | 3 088                    | 767                             | 150   | 55.1                                     | 6.3                    |
| 5411101                      | Offices of lawyers (except legal aid societies) .....                   | 40                      | 12 191             | 3 088                    | 767                             | 150   | 55.1                                     | 6.3                    |
| 5412                         | Accounting, tax return prep, bookkeeping, & payroll services .....      | 33                      | 9 994              | 3 616                    | 968                             | 241   | 24.0                                     | 5.4                    |
| 54121                        | Accounting, tax return prep, bookkeeping, & payroll services .....      | 33                      | 9 994              | 3 616                    | 968                             | 241   | 24.0                                     | 5.4                    |
| 541211                       | Offices of certified public accountants .....                           | 17                      | 7 493              | 2 660                    | 680                             | 104   | 17.6                                     | 6.6                    |
| 541219                       | Other accounting services .....   | 8                       | 1 783              | 712                      | 171                             | 65  | 37.1                                     | 2.5                    |
| 5413                         | Architectural, engineering, & related services .....                    | 18                      | 7 141              | 3 521                    | 808                             | 108   | 34.2                                     | 15.1                   |
| 5415                         | Computer systems design & related services .....                        | 6                       | 6 384              | 2 530                    | 569                             | 75  | 27.0                                     | 1.1                    |
| 54151                        | Computer systems design & related services .....                        | 6                       | 6 384              | 2 530                    | 569                             | 75  | 27.0                                     | 1.1                    |
| 5416                         | Management, scientific, & technical consulting services .....           | 13                      | D                  | D                        | D                               | b   | D  | D                      |
| 54161                        | Management consulting services .....                                    | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 541611                       | Administrative management & general management consulting service ..... | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418                         | Advertising & related services .....                                    | 7                       | 1 838              | 676                      | 143                             | 27  | 16.6                                     | 66.4                   |
| <b>MIFFLIN COUNTY, PA</b>    |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services .....</b>         | <b>24</b>               | <b>6 977</b>       | <b>2 155</b>             | <b>553</b>                      | <b>117</b>  | <b>63.1</b>                              | <b>—</b>               |
| 541                          | Professional, scientific, & technical services .....                    | 24                      | 6 977              | 2 155                    | 553                             | 117   | 63.1                                     | —                      |
| 5412                         | Accounting, tax return prep, bookkeeping, & payroll services .....      | 6                       | 1 546              | 623                      | 203                             | 46  | 36.4                                     | —                      |
| 54121                        | Accounting, tax return prep, bookkeeping, & payroll services .....      | 6                       | 1 546              | 623                      | 203                             | 46  | 36.4                                     | —                      |
| <b>MONROE COUNTY, PA</b>     |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services .....</b>         | <b>235</b>              | <b>77 438</b>      | <b>31 468</b>            | <b>6 615</b>                    | <b>1 110</b>  | <b>28.9</b>                              | <b>12.7</b>            |
| 541                          | Professional, scientific, & technical services .....                    | 235                     | 77 438             | 31 468                   | 6 615                           | 1 110   | 28.9                                     | 12.7                   |
| 5411                         | Legal services .....  | 70                      | 19 355             | 6 994                    | 1 597                           | 276   | 30.0                                     | 7.2                    |
| 54111                        | Offices of lawyers .....  | 56                      | 16 620             | 5 852                    | 1 338                           | 221   | 30.5                                     | 7.4                    |
| 541110                       | Offices of lawyers .....  | 56                      | 16 620             | 5 852                    | 1 338                           | 221   | 30.5                                     | 7.4                    |
| 5411101                      | Offices of lawyers (except legal aid societies) .....                   | 56                      | 16 620             | 5 852                    | 1 338                           | 221   | 30.5                                     | 7.4                    |
| 5412                         | Accounting, tax return prep, bookkeeping, & payroll services .....      | 39                      | 7 991              | 3 177                    | 869                             | 193   | 42.3                                     | 4.9                    |
| 54121                        | Accounting, tax return prep, bookkeeping, & payroll services .....      | 39                      | 7 991              | 3 177                    | 869                             | 193   | 42.3                                     | 4.9                    |
| 541211                       | Offices of certified public accountants .....                           | 20                      | 4 977              | 1 657                    | 474                             | 86  | 56.7                                     | 3.4                    |
| 541219                       | Other accounting services .....   | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| 5413                         | Architectural, engineering, & related services .....                    | 36                      | 9 578              | 4 622                    | 870                             | 142   | 47.5                                     | 9.4                    |
| 5414                         | Specialized design services .....                                       | 10                      | 1 968              | 398                      | 51                              | 10  | 59.9                                     | 26.4                   |
| 5415                         | Computer systems design & related services .....                        | 34                      | 20 015             | 9 916                    | 2 088                           | 274   | 14.3                                     | 8.0                    |
| 54151                        | Computer systems design & related services .....                        | 34                      | 20 015             | 9 916                    | 2 088                           | 274   | 14.3                                     | 8.0                    |
| 541512                       | Computer systems design services .....                                  | 19                      | 17 913             | 8 879                    | 1 905                           | 255   | 8.2                                      | 7.0                    |
| 5415122                      | Computer systems consultants (except systems integrators) .....         | 13                      | 15 423             | 8 192                    | 1 754                           | 230   | 8.1                                      | 8.1                    |
| 5416                         | Management, scientific, & technical consulting services .....           | 24                      | 11 654             | 4 293                    | 701                             | 115   | 34.5                                     | 34.5                   |
| 54161                        | Management consulting services .....                                    | 18                      | 8 502              | 2 900                    | 359                             | 80  | 17.4                                     | 40.1                   |
| 5418                         | Advertising & related services .....                                    | 10                      | 3 785              | 1 083                    | 205                             | 34  | 4.7                                      | 21.3                   |
| 5419                         | Other professional, scientific, & technical services .....              | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 54192                        | Photographic services .....   | 7                       | 2 426              | 819                      | 179                             | 48  | 7.3                                      | 9.2                    |
| <b>MONTGOMERY COUNTY, PA</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services .....</b>         | <b>2 934</b>            | <b>3 693 472</b>   | <b>1 488 363</b>         | <b>319 613</b>                  | <b>29 664</b>   | <b>18.6</b>                              | <b>8.6</b>             |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>MONTGOMERY COUNTY, PA—Con.</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                         | <b>Professional, scientific, &amp; technical services—Con.</b>          |                         |                    |                          |                                 |   |  |                        |
| 541                               | Professional, scientific, & technical services .....                    | 2 934                   | 3 693 472          | 1 488 363                | 319 613                         | 29 664  | 18.6                                     | 8.6                    |
| 5411                              | Legal services .....  | 614                     | 380 579            | 162 935                  | 35 110                          | 3 152   | 27.9                                     | 5.1                    |
| 54111                             | Offices of lawyers .....  | 569                     | 359 378            | 155 508                  | 33 642                          | 2 986   | 28.1                                     | 5.3                    |
| 541110                            | Offices of lawyers .....  | 569                     | 359 378            | 155 508                  | 33 642                          | 2 986   | 28.1                                     | 5.3                    |
| 5411101                           | Offices of lawyers (except legal aid societies) .....                   | 569                     | 359 378            | 155 508                  | 33 642                          | 2 986   | 28.1                                     | 5.3                    |
| 54119                             | Other legal services .....  | 45                      | 21 201             | 7 427                    | 1 468                           | 166   | 24.1                                     | 2.1                    |
| 541191                            | Title abstract & settlement offices .....                               | 38                      | D                  | D                        | D                               | c   | D  | D                      |
| 541199                            | All other legal services .....  | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 5412                              | Accounting, tax return prep, bookkeeping, & payroll services .....      | 456                     | 323 768            | 143 375                  | 33 341                          | 4 129   | 26.7                                     | 5.8                    |
| 54121                             | Accounting, tax return prep, bookkeeping, & payroll services .....      | 456                     | 323 768            | 143 375                  | 33 341                          | 4 129   | 26.7                                     | 5.8                    |
| 541211                            | Offices of certified public accountants .....                           | 311                     | 212 552            | 97 511                   | 21 357                          | 2 144   | 34.5                                     | 2.4                    |
| 541213                            | Tax return preparation services .....                                   | 16                      | 4 687              | 2 161                    | 671                             | 564   | 19.8                                     | 14.7                   |
| 541214                            | Payroll services .....  | 17                      | 80 124             | 32 033                   | 8 671                           | 986   | .6                                       | 6.3                    |
| 541219                            | Other accounting services .....   | 112                     | 26 405             | 11 670                   | 2 642                           | 435   | 45.0                                     | 30.0                   |
| 5413                              | Architectural, engineering, & related services .....                    | 389                     | 565 749            | 227 366                  | 50 915                          | 4 416   | 20.6                                     | 6.7                    |
| 54131                             | Architectural services .....  | 81                      | 38 796             | 15 148                   | 3 016                           | 401   | 45.7                                     | 3.0                    |
| 541310                            | Architectural services .....  | 81                      | 38 796             | 15 148                   | 3 016                           | 401   | 45.7                                     | 3.0                    |
| 54133                             | Engineering services .....  | 260                     | 482 459            | 193 910                  | 43 610                          | 3 592   | 16.6                                     | 7.5                    |
| 541330                            | Engineering services .....  | 260                     | 482 459            | 193 910                  | 43 610                          | 3 592   | 16.6                                     | 7.5                    |
| 54134                             | Drafting services .....   | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 541340                            | Drafting services .....   | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 54135                             | Building inspection services .....                                      | 10                      | 3 354              | 1 645                    | 384                             | 33  | 3.0                                      | 8.0                    |
| 541350                            | Building inspection services .....                                      | 10                      | 3 354              | 1 645                    | 384                             | 33  | 3.0                                      | 8.0                    |
| 54138                             | Testing laboratories .....  | 25                      | 37 501             | 14 611                   | 3 465                           | 331   | 47.6                                     | .1                     |
| 541380                            | Testing laboratories .....  | 25                      | 37 501             | 14 611                   | 3 465                           | 331   | 47.6                                     | .1                     |
| 5414                              | Specialized design services .....                                       | 112                     | 66 562             | 18 823                   | 3 846                           | 433   | 40.1                                     | 12.0                   |
| 54141                             | Interior design services .....  | 49                      | 26 021             | 5 135                    | 966                             | 144   | 43.7                                     | 19.5                   |
| 541410                            | Interior design services .....  | 49                      | 26 021             | 5 135                    | 966                             | 144   | 43.7                                     | 19.5                   |
| 54143                             | Graphic design services .....   | 58                      | 38 773             | 12 880                   | 2 682                           | 271   | 35.7                                     | 7.5                    |
| 541430                            | Graphic design services .....   | 58                      | 38 773             | 12 880                   | 2 682                           | 271   | 35.7                                     | 7.5                    |
| 5414301                           | Graphic design services (except commercial art & medical artists) ..    | 50                      | 34 786             | 11 323                   | 2 425                           | 238   | 38.8                                     | .7                     |
| 5414302                           | Commercial art .....  | 6                       | D                  | D                        | D                               | a   | D  | D                      |
| 5415                              | Computer systems design & related services .....                        | 459                     | 1 167 227          | 491 569                  | 99 790                          | 8 333   | 11.5                                     | 3.7                    |
| 54151                             | Computer systems design & related services .....                        | 459                     | 1 167 227          | 491 569                  | 99 790                          | 8 333   | 11.5                                     | 3.7                    |
| 541511                            | Custom computer programming services .....                              | 195                     | 310 559            | 159 729                  | 35 495                          | 2 528   | 17.1                                     | 8.0                    |
| 541512                            | Computer systems design services .....                                  | 209                     | 829 166            | 318 467                  | 61 699                          | 5 551   | 8.0                                      | 2.2                    |
| 5415121                           | Computer systems integrators .....                                      | 71                      | 115 878            | 256 368                  | 47 352                          | 4 584   | 5.5                                      | .9                     |
| 5415122                           | Computer systems consultants (except systems integrators) .....         | 138                     | 113 288            | 62 099                   | 14 347                          | 967   | 23.5                                     | 10.2                   |
| 541519                            | Other computer related services .....                                   | 52                      | D                  | D                        | D                               | c   | D  | D                      |
| 5416                              | Management, scientific, & technical consulting services .....           | 497                     | 499 567            | 197 576                  | 41 027                          | 3 248   | 23.9                                     | 19.5                   |
| 54161                             | Management consulting services .....                                    | 396                     | 423 330            | 170 779                  | 35 843                          | 2 740   | 21.8                                     | 20.9                   |
| 541611                            | Administrative management & general management consulting service ..... | 188                     | 190 911            | 74 733                   | 15 715                          | 1 194   | 21.9                                     | 31.5                   |
| 541612                            | Human resources & executive search consulting services .....            | 96                      | 69 586             | 34 202                   | 6 459                           | 666   | 40.2                                     | 25.3                   |
| 5416122                           | Executive placement services .....                                      | 44                      | 41 460             | 23 635                   | 4 374                           | 441   | 21.5                                     | 41.5                   |
| 5416123                           | Human resources & personnel management consulting .....                 | 43                      | 23 518             | 7 758                    | 1 584                           | 166   | 70.8                                     | 1.8                    |
| 541613                            | Marketing consulting services .....                                     | 80                      | 68 640             | 28 499                   | 5 874                           | 550   | 23.6                                     | 10.0                   |
| 541614                            | Process, physical distribution, & logistics consulting services .....   | 15                      | 89 176             | 32 210                   | 7 476                           | 296   | 3.0                                      | 3.7                    |
| 541618                            | Other management consulting services .....                              | 17                      | 5 017              | 1 135                    | 319                             | 34  | 69.8                                     | 13.5                   |
| 54162                             | Environmental consulting services .....                                 | 28                      | 25 886             | 8 724                    | 1 487                           | 145   | 65.3                                     | 3.5                    |
| 541620                            | Environmental consulting services .....                                 | 28                      | 25 886             | 8 724                    | 1 487                           | 145   | 65.3                                     | 3.5                    |
| 54169                             | Other scientific & technical consulting services .....                  | 73                      | 50 351             | 18 073                   | 3 697                           | 363   | 20.7                                     | 15.9                   |
| 541690                            | Other scientific & technical consulting services .....                  | 73                      | 50 351             | 18 073                   | 3 697                           | 363   | 20.7                                     | 15.9                   |
| 5417                              | Scientific research & development services .....                        | 54                      | 234 923            | 78 034                   | 17 521                          | 1 863   | 5.5                                      | 9.0                    |
| 54171                             | R&D in the physical, engineering, & life sciences .....                 | 46                      | 229 774            | 75 085                   | 16 801                          | 1 755   | 4.8                                      | 9.1                    |
| 541710                            | R&D in the physical, engineering, & life sciences .....                 | 46                      | 229 774            | 75 085                   | 16 801                          | 1 755   | 4.8                                      | 9.1                    |
| 5417101                           | R&D in the physical & engineering sciences .....                        | 19                      | 28 020             | 10 285                   | 2 154                           | 200   | 19.3                                     | 23.0                   |
| 5417102                           | Research & development in the life sciences .....                       | 27                      | 201 754            | 64 800                   | 14 647                          | 1 555   | 2.8                                      | 7.2                    |
| 5418                              | Advertising & related services .....                                    | 229                     | 209 497            | 72 686                   | 15 553                          | 1 694   | 30.4                                     | 8.7                    |
| 54181                             | Advertising agencies .....  | 78                      | 75 269             | 34 618                   | 7 576                           | 717   | 18.3                                     | 15.2                   |
| 541810                            | Advertising agencies .....  | 78                      | 75 269             | 34 618                   | 7 576                           | 717   | 18.3                                     | 15.2                   |
| 54182                             | Public relations agencies .....   | 30                      | 11 737             | 3 602                    | 816                             | 93  | 75.1                                     | 1.5                    |
| 541820                            | Public relations agencies .....   | 30                      | 11 737             | 3 602                    | 816                             | 93  | 75.1                                     | 1.5                    |
| 54184                             | Media representatives .....   | 18                      | 10 051             | 3 417                    | 682                             | 54  | 63.5                                     | 8.0                    |
| 541840                            | Media representatives .....   | 18                      | 10 051             | 3 417                    | 682                             | 54  | 63.5                                     | 8.0                    |
| 5418402                           | Publishers' advertising representatives .....                           | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| 54185                             | Display advertising .....   | 12                      | 13 530             | 3 382                    | 415                             | 52  | 12.2                                     | 3.7                    |
| 541850                            | Display advertising .....   | 12                      | 13 530             | 3 382                    | 415                             | 52  | 12.2                                     | 3.7                    |
| 5418502                           | Outdoor advertising services .....                                      | 7                       | 11 932             | 3 261                    | 392                             | 46  | 1.4                                      | 3.3                    |
| 54186                             | Direct mail advertising .....   | 31                      | 53 462             | 17 895                   | 4 281                           | 536   | 29.9                                     | —                      |
| 541860                            | Direct mail advertising .....   | 31                      | 53 462             | 17 895                   | 4 281                           | 536   | 29.9                                     | —                      |
| 54189                             | Other services related to advertising .....                             | 48                      | 34 812             | 7 314                    | 1 379                           | 174   | 46.9                                     | —                      |
| 541890                            | Other services related to advertising .....                             | 48                      | 34 812             | 7 314                    | 1 379                           | 174   | 46.9                                     | —                      |
| 5418902                           | Advertising specialties goods distributor .....                         | 34                      | 30 385             | 5 810                    | 1 058                           | 116   | 40.2                                     | —                      |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>MONTGOMERY COUNTY, PA—Con.</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                         | <b>Professional, scientific, &amp; technical services—Con.</b>     |                         |                    |                          |                                 |   |  |                        |
| 541                               | Professional, scientific, & technical services—Con.                |                         |                    |                          |                                 |   |  |                        |
| 5419                              | Other professional, scientific, & technical services .....         | 124                     | 245 600            | 95 999                   | 22 510                          | 2 396   | 8.0                                      | 21.4                   |
| 54191                             | Marketing research & public opinion polling .....                  | 41                      | 219 742            | 88 778                   | 21 062                          | 2 034   | 5.3                                      | 23.1                   |
| 541910                            | Marketing research & public opinion polling .....                  | 41                      | 219 742            | 88 778                   | 21 062                          | 2 034   | 5.3                                      | 23.1                   |
| 54192                             | Photographic services .....  | 63                      | 18 831             | 4 663                    | 959                             | 263   | 33.9                                     | 8.5                    |
| 541921                            | Photographic studios, portrait .....                               | 51                      | 13 902             | 3 723                    | 729                             | 215   | 35.3                                     | 2.3                    |
| 541922                            | Commercial photography .....                                       | 12                      | 4 929              | 940                      | 230                             | 48  | 29.9                                     | 26.2                   |
| 54199                             | All other professional, scientific, & technical services .....     | 16                      | D                  | D                        | D                               | b   | D  | D                      |
| 541990                            | All other professional, scientific, & technical services .....     | 16                      | D                  | D                        | D                               | b   | D  | D                      |
| <b>MONTOUR COUNTY, PA</b>         |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                         | <b>Professional, scientific, &amp; technical services .....</b>    | <b>17</b>               | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>c</b>  | <b>D</b>                                 | <b>D</b>               |
| 541                               | Professional, scientific, & technical services .....               | 17                      | D                  | D                        | D                               | c   | D  | D                      |
| 5413                              | Architectural, engineering, & related services .....               | 3                       | D                  | D                        | D                               | c   | D  | D                      |
| 54133                             | Engineering services .....   | 1                       | D                  | D                        | D                               | c   | D  | D                      |
| 541330                            | Engineering services .....   | 1                       | D                  | D                        | D                               | c   | D  | D                      |
| <b>NORTHAMPTON COUNTY, PA</b>     |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                         | <b>Professional, scientific, &amp; technical services .....</b>    | <b>422</b>              | <b>255 135</b>     | <b>80 887</b>            | <b>19 119</b>                   | <b>2 211</b>  | <b>36.1</b>                              | <b>9.0</b>             |
| 541                               | Professional, scientific, & technical services .....               | 422                     | 255 135            | 80 887                   | 19 119                          | 2 211   | 36.1                                     | 9.0                    |
| 5411                              | Legal services .....   | 152                     | 42 749             | 13 913                   | 3 388                           | 446   | 43.7                                     | 9.0                    |
| 54111                             | Offices of lawyers .....   | 143                     | D                  | D                        | D                               | e   | D  | D                      |
| 541110                            | Offices of lawyers .....   | 143                     | D                  | D                        | D                               | e   | D  | D                      |
| 5411101                           | Offices of lawyers (except legal aid societies) .....              | 143                     | D                  | D                        | D                               | e   | D  | D                      |
| 5412                              | Accounting, tax return prep, bookkeeping, & payroll services ..... | 65                      | 13 827             | 6 301                    | 1 692                           | 316   | 51.3                                     | 3.0                    |
| 54121                             | Accounting, tax return prep, bookkeeping, & payroll services ..... | 65                      | 13 827             | 6 301                    | 1 692                           | 316   | 51.3                                     | 3.0                    |
| 541211                            | Offices of certified public accountants .....                      | 34                      | D                  | D                        | D                               | c   | D  | D                      |
| 541219                            | Other accounting services .....                                    | 24                      | D                  | D                        | D                               | b   | D  | D                      |
| 5413                              | Architectural, engineering, & related services .....               | 65                      | 101 840            | 29 086                   | 6 568                           | 595   | 37.9                                     | 6.0                    |
| 54131                             | Architectural services .....                                       | 12                      | 6 889              | 2 805                    | 629                             | 71  | 34.6                                     | 1.5                    |
| 541310                            | Architectural services .....                                       | 12                      | 6 889              | 2 805                    | 629                             | 71  | 34.6                                     | 1.5                    |
| 54133                             | Engineering services .....   | 38                      | 89 242             | 22 556                   | 5 028                           | 417   | 40.0                                     | 5.8                    |
| 541330                            | Engineering services .....   | 38                      | 89 242             | 22 556                   | 5 028                           | 417   | 40.0                                     | 5.8                    |
| 54134                             | Drafting services .....  | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 541340                            | Drafting services .....  | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 5414                              | Specialized design services .....                                  | 21                      | 6 404              | 2 208                    | 496                             | 86  | 55.3                                     | .2                     |
| 54143                             | Graphic design services .....                                      | 12                      | 3 282              | 1 008                    | 244                             | 44  | 76.2                                     | .5                     |
| 541430                            | Graphic design services .....                                      | 12                      | 3 282              | 1 008                    | 244                             | 44  | 76.2                                     | .5                     |
| 5415                              | Computer systems design & related services .....                   | 30                      | 36 244             | 8 775                    | 2 271                           | 176   | 12.7                                     | 6.9                    |
| 54151                             | Computer systems design & related services .....                   | 30                      | 36 244             | 8 775                    | 2 271                           | 176   | 12.7                                     | 6.9                    |
| 541511                            | Custom computer programming services .....                         | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 541512                            | Computer systems design services .....                             | 12                      | 25 667             | 3 737                    | 930                             | 77  | 3.1                                      | .1                     |
| 5415121                           | Computer systems integrators .....                                 | 6                       | 24 756             | 3 351                    | 841                             | 70  | 2.1                                      | —                      |
| 5416                              | Management, scientific, & technical consulting services .....      | 42                      | 17 774             | 8 736                    | 1 631                           | 220   | 38.4                                     | 16.5                   |
| 54161                             | Management consulting services .....                               | 31                      | D                  | D                        | D                               | c   | D  | D                      |
| 541612                            | Human resources & executive search consulting services .....       | 9                       | 8 923              | 5 178                    | 1 062                           | 138   | 24.4                                     | 8.4                    |
| 5416123                           | Human resources & personnel management consulting .....            | 5                       | 7 087              | 4 830                    | 992                             | 115   | 6.1                                      | 9.3                    |
| 5418                              | Advertising & related services .....                               | 18                      | 25 909             | 8 378                    | 2 286                           | 223   | 22.3                                     | 21.4                   |
| 54184                             | Media representatives .....  | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 541840                            | Media representatives .....  | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418402                           | Publishers' advertising representatives .....                      | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 5419                              | Other professional, scientific, & technical services .....         | 20                      | 5 554              | 1 331                    | 333                             | 83  | 64.7                                     | 6.1                    |
| 54192                             | Photographic services .....  | 17                      | D                  | D                        | D                               | b   | D  | D                      |
| 541921                            | Photographic studios, portrait .....                               | 17                      | D                  | D                        | D                               | b   | D  | D                      |
| <b>NORTHUMBERLAND COUNTY, PA</b>  |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                         | <b>Professional, scientific, &amp; technical services .....</b>    | <b>79</b>               | <b>25 389</b>      | <b>6 894</b>             | <b>1 579</b>                    | <b>351</b>  | <b>57.8</b>                              | <b>3.2</b>             |
| 541                               | Professional, scientific, & technical services .....               | 79                      | 25 389             | 6 894                    | 1 579                           | 351   | 57.8                                     | 3.2                    |
| 5411                              | Legal services .....   | 32                      | 7 874              | 1 994                    | 468                             | 100   | 43.2                                     | 2.9                    |
| 54111                             | Offices of lawyers .....   | 31                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110                            | Offices of lawyers .....   | 31                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                           | Offices of lawyers (except legal aid societies) .....              | 31                      | D                  | D                        | D                               | b   | D  | D                      |
| 5412                              | Accounting, tax return prep, bookkeeping, & payroll services ..... | 22                      | 5 279              | 1 924                    | 369                             | 130   | 85.4                                     | 4.8                    |
| 54121                             | Accounting, tax return prep, bookkeeping, & payroll services ..... | 22                      | 5 279              | 1 924                    | 369                             | 130   | 85.4                                     | 4.8                    |
| 541219                            | Other accounting services .....                                    | 7                       | 2 113              | 922                      | 123                             | 34  | 95.3                                     | 4.7                    |
| 5413                              | Architectural, engineering, & related services .....               | 14                      | 2 909              | 1 298                    | 298                             | 48  | 40.0                                     | 4.8                    |
| 5418                              | Advertising & related services .....                               | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 54189                             | Other services related to advertising .....                        | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 541890                            | Other services related to advertising .....                        | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>PERRY COUNTY, PA</b>           |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                         | <b>Professional, scientific, &amp; technical services .....</b>    | <b>29</b>               | <b>6 593</b>       | <b>1 481</b>             | <b>352</b>                      | <b>92</b>   | <b>88.0</b>                              | <b>2.1</b>             |
| 541                               | Professional, scientific, & technical services .....               | 29                      | 6 593              | 1 481                    | 352                             | 92  | 88.0                                     | 2.1                    |
| 5413                              | Architectural, engineering, & related services .....               | 9                       | D                  | D                        | D                               | b   | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>PHILADELPHIA COUNTY, PA</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services .....</b>         | <b>2 444</b>            | <b>6 317 418</b>   | <b>2 690 487</b>         | <b>639 003</b>                  | <b>49 894</b>   | <b>7.7</b>                               | <b>4.3</b>             |
| 541                            | Professional, scientific, & technical services .....                    | 2 444                   | 6 317 418          | 2 690 487                | 639 003                         | 49 894  | 7.7                                      | 4.3                    |
| 5411                           | Legal services .....  | 1 247                   | 2 414 045          | 954 512                  | 227 805                         | 16 784  | 10.7                                     | 4.4                    |
| 54111                          | Offices of lawyers .....  | 1 203                   | 2 368 134          | 938 514                  | 223 896                         | 16 238  | 10.5                                     | 4.5                    |
| 541110                         | Offices of lawyers .....  | 1 203                   | 2 368 134          | 938 514                  | 223 896                         | 16 238  | 10.5                                     | 4.5                    |
| 5411101                        | Offices of lawyers (except legal aid societies) .....                   | 1 203                   | 2 368 134          | 938 514                  | 223 896                         | 16 238  | 10.5                                     | 4.5                    |
| 54119                          | Other legal services .....  | 44                      | 45 911             | 15 998                   | 3 909                           | 546   | 22.4                                     | 3.4                    |
| 541191                         | Title abstract & settlement offices .....                               | 26                      | 23 799             | 7 562                    | 2 038                           | 292   | 28.5                                     | 4.8                    |
| 541199                         | All other legal services .....  | 18                      | 22 112             | 8 436                    | 1 871                           | 254   | 15.9                                     | 1.9                    |
| 5412                           | Accounting, tax return prep, bookkeeping, & payroll services .....      | 219                     | 650 498            | 240 783                  | 51 683                          | 6 136   | 4.0                                      | 4.2                    |
| 54121                          | Accounting, tax return prep, bookkeeping, & payroll services .....      | 219                     | 650 498            | 240 783                  | 51 683                          | 6 136   | 4.0                                      | 4.2                    |
| 541211                         | Offices of certified public accountants .....                           | 118                     | 591 109            | 213 248                  | 44 960                          | 4 454   | 3.1                                      | 1.8                    |
| 541213                         | Tax return preparation services .....                                   | 22                      | 6 532              | 2 893                    | 1 112                           | 755   | 33.6                                     | .9                     |
| 541214                         | Payroll services .....  | 13                      | 32 527             | 15 250                   | 3 540                           | 526   | —  | 32.7                   |
| 541219                         | Other accounting services .....   | 66                      | 20 330             | 9 392                    | 2 071                           | 401   | 28.8                                     | 28.1                   |
| 5413                           | Architectural, engineering, & related services .....                    | 239                     | 1 943 422          | 1 015 868                | 242 382                         | 17 697  | 2.6                                      | .3                     |
| 54131                          | Architectural services .....  | 129                     | 242 073            | 101 015                  | 21 524                          | 2 235   | 12.5                                     | .8                     |
| 541310                         | Architectural services .....  | 129                     | 242 073            | 101 015                  | 21 524                          | 2 235   | 12.5                                     | .8                     |
| 54133                          | Engineering services .....  | 89                      | 1 688 092          | 909 393                  | 219 831                         | 15 339  | 1.0                                      | .3                     |
| 541330                         | Engineering services .....  | 89                      | 1 688 092          | 909 393                  | 219 831                         | 15 339  | 1.0                                      | .3                     |
| 54137                          | Surveying & mapping (except geophysical) services .....                 | 6                       | 4 317              | 1 848                    | 450                             | 54  | 17.6                                     | —                      |
| 541370                         | Surveying & mapping (except geophysical) services .....                 | 6                       | 4 317              | 1 848                    | 450                             | 54  | 17.6                                     | —                      |
| 5414                           | Specialized design services .....                                       | 124                     | 79 314             | 25 130                   | 5 322                           | 646   | 33.6                                     | 3.8                    |
| 54141                          | Interior design services .....  | 47                      | 41 636             | 13 748                   | 2 897                           | 350   | 31.8                                     | 2.9                    |
| 541410                         | Interior design services .....  | 47                      | 41 636             | 13 748                   | 2 897                           | 350   | 31.8                                     | 2.9                    |
| 54143                          | Graphic design services .....   | 72                      | 37 002             | 11 108                   | 2 361                           | 287   | 35.4                                     | 4.4                    |
| 541430                         | Graphic design services .....   | 72                      | 37 002             | 11 108                   | 2 361                           | 287   | 35.4                                     | 4.4                    |
| 5414301                        | Graphic design services (except commercial art & medical artists) ..    | 59                      | 31 133             | 9 068                    | 1 833                           | 217   | 30.3                                     | 1.6                    |
| 5414302                        | Commercial art .....  | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| 5415                           | Computer systems design & related services .....                        | 101                     | 374 366            | 73 675                   | 20 674                          | 1 486   | 2.2                                      | 9.1                    |
| 54151                          | Computer systems design & related services .....                        | 101                     | 374 366            | 73 675                   | 20 674                          | 1 486   | 2.2                                      | 9.1                    |
| 541511                         | Custom computer programming services .....                              | 39                      | 38 157             | 19 904                   | 4 230                           | 398   | 11.2                                     | 29.5                   |
| 541512                         | Computer systems design services .....                                  | 37                      | D                  | D                        | D                               | f   | D  | D                      |
| 5415121                        | Computer systems integrators .....                                      | 10                      | D                  | D                        | D                               | f   | D  | D                      |
| 5415122                        | Computer systems consultants (except systems integrators) .....         | 27                      | D                  | D                        | D                               | c   | D  | D                      |
| 541519                         | Other computer related services .....                                   | 19                      | D                  | D                        | D                               | c   | D  | D                      |
| 5416                           | Management, scientific, & technical consulting services .....           | 241                     | 535 408            | 256 693                  | 64 574                          | 4 134   | 8.5                                      | 9.4                    |
| 54161                          | Management consulting services .....                                    | 201                     | 498 336            | 242 456                  | 60 868                          | 3 857   | 7.6                                      | 10.0                   |
| 541611                         | Administrative management & general management consulting service ..... | 89                      | 353 329            | 167 471                  | 44 663                          | 2 720   | 6.4                                      | 6.3                    |
| 541612                         | Human resources & executive search consulting services .....            | 68                      | 100 804            | 56 185                   | 12 152                          | 696   | 10.7                                     | 3.8                    |
| 5416121                        | Actuarial consulting .....  | 5                       | D                  | D                        | D                               | c   | D  | D                      |
| 5416122                        | Executive placement services .....                                      | 40                      | 50 859             | 27 381                   | 5 237                           | 308   | 15.0                                     | 6.5                    |
| 5416123                        | Human resources & personnel management consulting .....                 | 23                      | D                  | D                        | D                               | e   | D  | D                      |
| 541613                         | Marketing consulting services .....                                     | 32                      | 36 428             | 14 359                   | 3 183                           | 335   | 11.3                                     | 56.7                   |
| 541614                         | Process, physical distribution, & logistics consulting services .....   | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 54162                          | Environmental consulting services .....                                 | 7                       | 7 938              | 3 010                    | 633                             | 75  | 27.0                                     | —                      |
| 541620                         | Environmental consulting services .....                                 | 7                       | 7 938              | 3 010                    | 633                             | 75  | 27.0                                     | —                      |
| 54169                          | Other scientific & technical consulting services .....                  | 33                      | 29 134             | 11 227                   | 3 073                           | 202   | 18.4                                     | 2.0                    |
| 541690                         | Other scientific & technical consulting services .....                  | 33                      | 29 134             | 11 227                   | 3 073                           | 202   | 18.4                                     | 2.0                    |
| 5417                           | Scientific research & development services .....                        | 19                      | D                  | D                        | D                               | c   | D  | D                      |
| 5418                           | Advertising & related services .....                                    | 164                     | 246 565            | 95 555                   | 21 015                          | 2 031   | 23.4                                     | 10.8                   |
| 54181                          | Advertising agencies .....  | 73                      | 140 002            | 61 598                   | 13 239                          | 1 176   | 20.0                                     | 3.0                    |
| 541810                         | Advertising agencies .....  | 73                      | 140 002            | 61 598                   | 13 239                          | 1 176   | 20.0                                     | 3.0                    |
| 54182                          | Public relations agencies .....   | 22                      | 18 732             | 10 381                   | 2 303                           | 161   | 18.1                                     | 10.0                   |
| 541820                         | Public relations agencies .....   | 22                      | 18 732             | 10 381                   | 2 303                           | 161   | 18.1                                     | 10.0                   |
| 54184                          | Media representatives .....   | 18                      | 12 237             | 4 466                    | 1 088                           | 132   | 8.5                                      | 17.5                   |
| 541840                         | Media representatives .....   | 18                      | 12 237             | 4 466                    | 1 088                           | 132   | 8.5                                      | 17.5                   |
| 5418401                        | Radio & television advertising representatives .....                    | 17                      | D                  | D                        | D                               | c   | D  | D                      |
| 54185                          | Display advertising .....   | 7                       | 27 105             | 6 758                    | 1 539                           | 129   | 6.2                                      | 50.1                   |
| 541850                         | Display advertising .....   | 7                       | 27 105             | 6 758                    | 1 539                           | 129   | 6.2                                      | 50.1                   |
| 5418502                        | Outdoor advertising services .....                                      | 5                       | D                  | D                        | D                               | c   | D  | D                      |
| 54186                          | Direct mail advertising .....   | 11                      | 24 537             | 6 464                    | 1 394                           | 136   | 62.8                                     | 14.2                   |
| 541860                         | Direct mail advertising .....   | 11                      | 24 537             | 6 464                    | 1 394                           | 136   | 62.8                                     | 14.2                   |
| 54189                          | Other services related to advertising .....                             | 24                      | 18 277             | 3 245                    | 701                             | 114   | 41.2                                     | 2.3                    |
| 541890                         | Other services related to advertising .....                             | 24                      | 18 277             | 3 245                    | 701                             | 114   | 41.2                                     | 2.3                    |
| 5418902                        | Advertising specialties goods distributor .....                         | 13                      | 14 959             | 2 108                    | 465                             | 78  | 39.4                                     | —                      |
| 5419                           | Other professional, scientific, & technical services .....              | 90                      | D                  | D                        | D                               | f   | D  | D                      |
| 54191                          | Marketing research & public opinion polling .....                       | 14                      | 36 087             | 15 725                   | 2 849                           | 496   | 5.3                                      | 37.0                   |
| 541910                         | Marketing research & public opinion polling .....                       | 14                      | 36 087             | 15 725                   | 2 849                           | 496   | 5.3                                      | 37.0                   |
| 54192                          | Photographic services .....   | 63                      | 20 450             | 6 142                    | 1 348                           | 318   | 38.4                                     | 8.0                    |
| 541921                         | Photographic studios, portrait .....                                    | 42                      | 13 583             | 4 450                    | 935                             | 264   | 39.1                                     | 6.5                    |
| 541922                         | Commercial photography .....  | 21                      | 6 867              | 1 692                    | 413                             | 54  | 37.1                                     | 10.8                   |
| 54199                          | All other professional, scientific, & technical services .....          | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 541990                         | All other professional, scientific, & technical services .....          | 10                      | D                  | D                        | D                               | b   | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>PIKE COUNTY, PA</b>        |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                     | <b>Professional, scientific, &amp; technical services .....</b>    | <b>53</b>               | <b>11 891</b>      | <b>3 746</b>             | <b>737</b>                      | <b>137</b>  | <b>70.6</b>                              | <b>4.9</b>             |
| 541                           | Professional, scientific, & technical services .....               | 53                      | 11 891             | 3 746                    | 737                             | 137   | 70.6                                     | 4.9                    |
| 5411                          | Legal services .....   | 19                      | 5 011              | 1 536                    | 328                             | 66  | 69.0                                     | 2.5                    |
| 54111                         | Offices of lawyers .....   | 15                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110                        | Offices of lawyers .....   | 15                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                       | Offices of lawyers (except legal aid societies) .....              | 15                      | D                  | D                        | D                               | b   | D  | D                      |
| 5413                          | Architectural, engineering, & related services .....               | 7                       | 1 738              | 888                      | 179                             | 26  | 33.6                                     | —                      |
| <b>POTTER COUNTY, PA</b>      |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                     | <b>Professional, scientific, &amp; technical services .....</b>    | <b>23</b>               | <b>4 565</b>       | <b>956</b>               | <b>204</b>                      | <b>51</b>   | <b>81.1</b>                              | <b>3.9</b>             |
| 541                           | Professional, scientific, & technical services .....               | 23                      | 4 565              | 956                      | 204                             | 51  | 81.1                                     | 3.9                    |
| 5414                          | Specialized design services .....                                  | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>SCHUYLKILL COUNTY, PA</b>  |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                     | <b>Professional, scientific, &amp; technical services .....</b>    | <b>127</b>              | <b>44 450</b>      | <b>15 593</b>            | <b>3 532</b>                    | <b>628</b>  | <b>44.5</b>                              | <b>2.4</b>             |
| 541                           | Professional, scientific, & technical services .....               | 127                     | 44 450             | 15 593                   | 3 532                           | 628   | 44.5                                     | 2.4                    |
| 5411                          | Legal services .....   | 48                      | 18 541             | 6 556                    | 1 400                           | 236   | 31.8                                     | 1.9                    |
| 54111                         | Offices of lawyers .....   | 46                      | D                  | D                        | D                               | c   | D  | D                      |
| 541110                        | Offices of lawyers .....   | 46                      | D                  | D                        | D                               | c   | D  | D                      |
| 5411101                       | Offices of lawyers (except legal aid societies) .....              | 46                      | D                  | D                        | D                               | c   | D  | D                      |
| 5412                          | Accounting, tax return prep, bookkeeping, & payroll services ..... | 34                      | 8 661              | 3 852                    | 903                             | 198   | 44.0                                     | 1.1                    |
| 54121                         | Accounting, tax return prep, bookkeeping, & payroll services ..... | 34                      | 8 661              | 3 852                    | 903                             | 198   | 44.0                                     | 1.1                    |
| 541211                        | Offices of certified public accountants .....                      | 15                      | 5 029              | 2 412                    | 541                             | 90  | 45.4                                     | —                      |
| 541219                        | Other accounting services .....                                    | 12                      | 2 839              | 1 188                    | 281                             | 56  | 35.6                                     | 1.0                    |
| 5413                          | Architectural, engineering, & related services .....               | 18                      | 9 838              | 3 773                    | 883                             | 114   | 39.5                                     | 2.7                    |
| 5416                          | Management, scientific, & technical consulting services .....      | 8                       | 4 323              | 775                      | 201                             | 37  | 100.0                                    | —                      |
| 54161                         | Management consulting services .....                               | 5                       | 2 832              | 510                      | 113                             | 24  | 100.0                                    | —                      |
| 5419                          | Other professional, scientific, & technical services .....         | 8                       | 1 620              | 327                      | 61                              | 21  | 25.5                                     | 21.5                   |
| <b>SNYDER COUNTY, PA</b>      |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                     | <b>Professional, scientific, &amp; technical services .....</b>    | <b>31</b>               | <b>8 361</b>       | <b>2 994</b>             | <b>752</b>                      | <b>130</b>  | <b>58.7</b>                              | <b>2.1</b>             |
| 541                           | Professional, scientific, & technical services .....               | 31                      | 8 361              | 2 994                    | 752                             | 130   | 58.7                                     | 2.1                    |
| 5411                          | Legal services .....   | 12                      | 2 770              | 898                      | 247                             | 44  | 74.8                                     | —                      |
| 54111                         | Offices of lawyers .....   | 12                      | 2 770              | 898                      | 247                             | 44  | 74.8                                     | —                      |
| 541110                        | Offices of lawyers .....   | 12                      | 2 770              | 898                      | 247                             | 44  | 74.8                                     | —                      |
| 5411101                       | Offices of lawyers (except legal aid societies) .....              | 12                      | 2 770              | 898                      | 247                             | 44  | 74.8                                     | —                      |
| 5412                          | Accounting, tax return prep, bookkeeping, & payroll services ..... | 6                       | 2 201              | 778                      | 224                             | 34  | 33.1                                     | 8.0                    |
| 54121                         | Accounting, tax return prep, bookkeeping, & payroll services ..... | 6                       | 2 201              | 778                      | 224                             | 34  | 33.1                                     | 8.0                    |
| <b>SOMERSET COUNTY, PA</b>    |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                     | <b>Professional, scientific, &amp; technical services .....</b>    | <b>85</b>               | <b>27 023</b>      | <b>8 913</b>             | <b>2 186</b>                    | <b>471</b>  | <b>33.0</b>                              | <b>6.1</b>             |
| 541                           | Professional, scientific, & technical services .....               | 85                      | 27 023             | 8 913                    | 2 186                           | 471   | 33.0                                     | 6.1                    |
| 5411                          | Legal services .....   | 33                      | 6 427              | 1 538                    | 380                             | 92  | 35.4                                     | 4.6                    |
| 54111                         | Offices of lawyers .....   | 31                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110                        | Offices of lawyers .....   | 31                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                       | Offices of lawyers (except legal aid societies) .....              | 31                      | D                  | D                        | D                               | b   | D  | D                      |
| 5412                          | Accounting, tax return prep, bookkeeping, & payroll services ..... | 13                      | 3 584              | 1 210                    | 330                             | 67  | 58.9                                     | 10.2                   |
| 54121                         | Accounting, tax return prep, bookkeeping, & payroll services ..... | 13                      | 3 584              | 1 210                    | 330                             | 67  | 58.9                                     | 10.2                   |
| 5413                          | Architectural, engineering, & related services .....               | 21                      | 12 565             | 5 049                    | 1 212                           | 245   | 17.2                                     | 6.9                    |
| 54133                         | Engineering services .....   | 10                      | 8 688              | 3 479                    | 853                             | 150   | 21.1                                     | 9.9                    |
| 541330                        | Engineering services .....   | 10                      | 8 688              | 3 479                    | 853                             | 150   | 21.1                                     | 9.9                    |
| <b>SULLIVAN COUNTY, PA</b>    |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                     | <b>Professional, scientific, &amp; technical services .....</b>    | <b>6</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| <b>SUSQUEHANNA COUNTY, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                     | <b>Professional, scientific, &amp; technical services .....</b>    | <b>35</b>               | <b>8 137</b>       | <b>2 576</b>             | <b>621</b>                      | <b>167</b>  | <b>65.4</b>                              | <b>.9</b>              |
| 541                           | Professional, scientific, & technical services .....               | 35                      | 8 137              | 2 576                    | 621                             | 167   | 65.4                                     | .9                     |
| 5411                          | Legal services .....   | 17                      | 4 228              | 1 065                    | 253                             | 70  | 41.6                                     | 1.8                    |
| 54111                         | Offices of lawyers .....   | 15                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110                        | Offices of lawyers .....   | 15                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                       | Offices of lawyers (except legal aid societies) .....              | 15                      | D                  | D                        | D                               | b   | D  | D                      |
| 5413                          | Architectural, engineering, & related services .....               | 9                       | 2 705              | 1 171                    | 267                             | 46  | 91.1                                     | —                      |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>TIOGA COUNTY, PA</b>      |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services</b>    | <b>45</b>               | <b>8 635</b>       | <b>3 853</b>             | <b>778</b>                      | <b>170</b>  | <b>35.9</b>                              | <b>10.8</b>            |
| 541                          | Professional, scientific, & technical services               | 45                      | 8 635              | 3 853                    | 778                             | 170   | 35.9                                     | 10.8                   |
| 5411                         | Legal services   | 18                      | 4 461              | 2 242                    | 417                             | 70  | 26.2                                     | .7                     |
| 54111                        | Offices of lawyers   | 18                      | 4 461              | 2 242                    | 417                             | 70  | 26.2                                     | .7                     |
| 541110                       | Offices of lawyers   | 18                      | 4 461              | 2 242                    | 417                             | 70  | 26.2                                     | .7                     |
| 5411101                      | Offices of lawyers (except legal aid societies)              | 18                      | 4 461              | 2 242                    | 417                             | 70  | 26.2                                     | .7                     |
| 5412                         | Accounting, tax return prep, bookkeeping, & payroll services | 8                       | 1 562              | 688                      | 149                             | 40  | 31.9                                     | 1.9                    |
| 54121                        | Accounting, tax return prep, bookkeeping, & payroll services | 8                       | 1 562              | 688                      | 149                             | 40  | 31.9                                     | 1.9                    |
| <b>UNION COUNTY, PA</b>      |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services</b>    | <b>40</b>               | <b>10 282</b>      | <b>3 964</b>             | <b>912</b>                      | <b>146</b>  | <b>33.3</b>                              | <b>6.8</b>             |
| 541                          | Professional, scientific, & technical services               | 40                      | 10 282             | 3 964                    | 912                             | 146   | 33.3                                     | 6.8                    |
| 5411                         | Legal services   | 16                      | 3 311              | 1 119                    | 253                             | 51  | 39.7                                     | —                      |
| 54111                        | Offices of lawyers   | 16                      | 3 311              | 1 119                    | 253                             | 51  | 39.7                                     | —                      |
| 541110                       | Offices of lawyers   | 16                      | 3 311              | 1 119                    | 253                             | 51  | 39.7                                     | —                      |
| 5411101                      | Offices of lawyers (except legal aid societies)              | 16                      | 3 311              | 1 119                    | 253                             | 51  | 39.7                                     | —                      |
| 5412                         | Accounting, tax return prep, bookkeeping, & payroll services | 8                       | 1 953              | 900                      | 177                             | 30  | 25.7                                     | 35.7                   |
| 54121                        | Accounting, tax return prep, bookkeeping, & payroll services | 8                       | 1 953              | 900                      | 177                             | 30  | 25.7                                     | 35.7                   |
| 5413                         | Architectural, engineering, & related services               | 8                       | 3 263              | 1 657                    | 406                             | 44  | 19.9                                     | —                      |
| <b>VENANGO COUNTY, PA</b>    |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services</b>    | <b>45</b>               | <b>9 345</b>       | <b>2 846</b>             | <b>689</b>                      | <b>185</b>  | <b>48.7</b>                              | <b>15.5</b>            |
| 541                          | Professional, scientific, & technical services               | 45                      | 9 345              | 2 846                    | 689                             | 185   | 48.7                                     | 15.5                   |
| 5411                         | Legal services   | 17                      | 4 376              | 1 154                    | 255                             | 62  | 56.4                                     | —                      |
| 54111                        | Offices of lawyers   | 16                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110                       | Offices of lawyers   | 16                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                      | Offices of lawyers (except legal aid societies)              | 16                      | D                  | D                        | D                               | b   | D  | D                      |
| 5412                         | Accounting, tax return prep, bookkeeping, & payroll services | 9                       | 2 527              | 850                      | 253                             | 79  | 35.1                                     | 36.4                   |
| 54121                        | Accounting, tax return prep, bookkeeping, & payroll services | 9                       | 2 527              | 850                      | 253                             | 79  | 35.1                                     | 36.4                   |
| <b>WARREN COUNTY, PA</b>     |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services</b>    | <b>45</b>               | <b>10 293</b>      | <b>3 981</b>             | <b>963</b>                      | <b>162</b>  | <b>37.1</b>                              | <b>1.3</b>             |
| 541                          | Professional, scientific, & technical services               | 45                      | 10 293             | 3 981                    | 963                             | 162   | 37.1                                     | 1.3                    |
| 5411                         | Legal services   | 17                      | 3 175              | 875                      | 218                             | 39  | 42.5                                     | —                      |
| 54111                        | Offices of lawyers   | 17                      | 3 175              | 875                      | 218                             | 39  | 42.5                                     | —                      |
| 541110                       | Offices of lawyers   | 17                      | 3 175              | 875                      | 218                             | 39  | 42.5                                     | —                      |
| 5411101                      | Offices of lawyers (except legal aid societies)              | 17                      | 3 175              | 875                      | 218                             | 39  | 42.5                                     | —                      |
| 5412                         | Accounting, tax return prep, bookkeeping, & payroll services | 9                       | 2 251              | 896                      | 237                             | 53  | 34.2                                     | 4.0                    |
| 54121                        | Accounting, tax return prep, bookkeeping, & payroll services | 9                       | 2 251              | 896                      | 237                             | 53  | 34.2                                     | 4.0                    |
| 5413                         | Architectural, engineering, & related services               | 7                       | 3 117              | 1 608                    | 384                             | 40  | 16.7                                     | —                      |
| <b>WASHINGTON COUNTY, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services</b>    | <b>297</b>              | <b>197 178</b>     | <b>68 135</b>            | <b>14 298</b>                   | <b>1 729</b>  | <b>19.0</b>                              | <b>9.9</b>             |
| 541                          | Professional, scientific, & technical services               | 297                     | 197 178            | 68 135                   | 14 298                          | 1 729   | 19.0                                     | 9.9                    |
| 5411                         | Legal services   | 109                     | 29 540             | 10 291                   | 2 452                           | 366   | 33.5                                     | 5.8                    |
| 54111                        | Offices of lawyers   | 107                     | D                  | D                        | D                               | e   | D  | D                      |
| 541110                       | Offices of lawyers   | 107                     | D                  | D                        | D                               | e   | D  | D                      |
| 5411101                      | Offices of lawyers (except legal aid societies)              | 107                     | D                  | D                        | D                               | e   | D  | D                      |
| 5412                         | Accounting, tax return prep, bookkeeping, & payroll services | 50                      | 11 857             | 4 622                    | 1 222                           | 389   | 35.8                                     | 13.1                   |
| 54121                        | Accounting, tax return prep, bookkeeping, & payroll services | 50                      | 11 857             | 4 622                    | 1 222                           | 389   | 35.8                                     | 13.1                   |
| 541211                       | Offices of certified public accountants                      | 25                      | 6 763              | 2 581                    | 575                             | 88  | 37.7                                     | 5.7                    |
| 541213                       | Tax return preparation services                              | 9                       | 2 027              | 690                      | 249                             | 226   | 24.4                                     | 9.5                    |
| 541219                       | Other accounting services                                    | 16                      | 3 067              | 1 351                    | 398                             | 75  | 39.3                                     | 31.9                   |
| 5413                         | Architectural, engineering, & related services               | 52                      | 68 009             | 18 343                   | 4 085                           | 481   | 17.4                                     | —                      |
| 54133                        | Engineering services   | 35                      | 60 789             | 14 749                   | 3 191                           | 357   | 17.6                                     | —                      |
| 541330                       | Engineering services   | 35                      | 60 789             | 14 749                   | 3 191                           | 357   | 17.6                                     | —                      |
| 5414                         | Specialized design services                                  | 6                       | 1 434              | 344                      | 56                              | 12  | 54.3                                     | 10.9                   |
| 5415                         | Computer systems design & related services                   | 23                      | 66 292             | 28 185                   | 4 986                           | 266   | 3.6                                      | 22.6                   |
| 54151                        | Computer systems design & related services                   | 23                      | 66 292             | 28 185                   | 4 986                           | 266   | 3.6                                      | 22.6                   |
| 541511                       | Custom computer programming services                         | 9                       | D                  | D                        | D                               | c   | D  | D                      |
| 541512                       | Computer systems design services                             | 12                      | D                  | D                        | D                               | c   | D  | D                      |
| 5415121                      | Computer systems integrators                                 | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 5415122                      | Computer systems consultants (except systems integrators)    | 10                      | D                  | D                        | D                               | c   | D  | D                      |
| 5416                         | Management, scientific, & technical consulting services      | 33                      | 12 128             | 4 555                    | 1 097                           | 127   | 43.6                                     | 5.1                    |
| 54161                        | Management consulting services                               | 24                      | D                  | D                        | D                               | b   | D  | D                      |
| 54162                        | Environmental consulting services                            | 7                       | 3 859              | 1 199                    | 244                             | 33  | 60.8                                     | —                      |
| 541620                       | Environmental consulting services                            | 7                       | 3 859              | 1 199                    | 244                             | 33  | 60.8                                     | —                      |
| 5418                         | Advertising & related services                               | 9                       | 4 413              | 798                      | 198                             | 38  | 11.0                                     | 13.5                   |
| 54189                        | Other services related to advertising                        | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 541890                       | Other services related to advertising                        | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 5419                         | Other professional, scientific, & technical services         | 11                      | 2 104              | 411                      | 78                              | 31  | 61.4                                     | —                      |
| 54192                        | Photographic services  | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 541921                       | Photographic studios, portrait                               | 9                       | D                  | D                        | D                               | b   | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>WAYNE COUNTY, PA</b>        |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services .....</b>         | <b>78</b>               | <b>21 690</b>      | <b>8 506</b>             | <b>1 890</b>                    | <b>329</b>  | <b>33.4</b>                              | <b>10.9</b>            |
| 541                            | Professional, scientific, & technical services .....                    | 78                      | 21 690             | 8 506                    | 1 890                           | 329   | 33.4                                     | 10.9                   |
| 5411                           | Legal services .....  | 35                      | 8 616              | 3 055                    | 640                             | 120   | 25.6                                     | 23.1                   |
| 54111                          | Offices of lawyers .....  | 33                      | D                  | D                        | D                               | c   | D  | D                      |
| 541110                         | Offices of lawyers .....  | 33                      | D                  | D                        | D                               | c   | D  | D                      |
| 5411101                        | Offices of lawyers (except legal aid societies) .....                   | 33                      | D                  | D                        | D                               | c   | D  | D                      |
| 5412                           | Accounting, tax return prep, bookkeeping, & payroll services .....      | 14                      | 6 589              | 3 205                    | 779                             | 128   | 17.1                                     | 5.9                    |
| 54121                          | Accounting, tax return prep, bookkeeping, & payroll services .....      | 14                      | 6 589              | 3 205                    | 779                             | 128   | 17.1                                     | 5.9                    |
| 541219                         | Other accounting services .....   | 7                       | D                  | D                        | D                               | c   | D  | D                      |
| 5413                           | Architectural, engineering, & related services .....                    | 12                      | 1 531              | 546                      | 133                             | 37  | 70.6                                     | —                      |
| <b>WESTMORELAND COUNTY, PA</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services .....</b>         | <b>611</b>              | <b>398 309</b>     | <b>129 572</b>           | <b>31 470</b>                   | <b>3 878</b>  | <b>21.1</b>                              | <b>6.0</b>             |
| 541                            | Professional, scientific, & technical services .....                    | 611                     | 398 309            | 129 572                  | 31 470                          | 3 878   | 21.1                                     | 6.0                    |
| 5411                           | Legal services .....  | 198                     | 45 437             | 14 533                   | 3 054                           | 541   | 39.0                                     | 4.5                    |
| 54111                          | Offices of lawyers .....  | 186                     | 41 918             | 13 174                   | 2 710                           | 479   | 41.3                                     | 4.8                    |
| 541110                         | Offices of lawyers .....  | 186                     | 41 918             | 13 174                   | 2 710                           | 479   | 41.3                                     | 4.8                    |
| 5411101                        | Offices of lawyers (except legal aid societies) .....                   | 186                     | 41 918             | 13 174                   | 2 710                           | 479   | 41.3                                     | 4.8                    |
| 54119                          | Other legal services .....  | 12                      | 3 519              | 1 359                    | 344                             | 62  | 11.7                                     | —                      |
| 5412                           | Accounting, tax return prep, bookkeeping, & payroll services .....      | 103                     | 24 416             | 10 988                   | 2 623                           | 690   | 43.9                                     | 9.1                    |
| 54121                          | Accounting, tax return prep, bookkeeping, & payroll services .....      | 103                     | 24 416             | 10 988                   | 2 623                           | 690   | 43.9                                     | 9.1                    |
| 541211                         | Offices of certified public accountants .....                           | 53                      | 15 312             | 6 868                    | 1 514                           | 252   | 43.8                                     | 7.6                    |
| 541213                         | Tax return preparation services .....                                   | 13                      | D                  | D                        | D                               | c   | D  | D                      |
| 541219                         | Other accounting services .....   | 34                      | D                  | D                        | D                               | c   | D  | D                      |
| 5413                           | Architectural, engineering, & related services .....                    | 113                     | 247 520            | 77 689                   | 19 862                          | 1 822   | 10.6                                     | 3.6                    |
| 54133                          | Engineering services .....  | 72                      | 214 283            | 64 251                   | 14 762                          | 1 450   | 10.2                                     | .8                     |
| 541330                         | Engineering services .....  | 72                      | 214 283            | 64 251                   | 14 762                          | 1 450   | 10.2                                     | .8                     |
| 54137                          | Surveying & mapping (except geophysical) services .....                 | 13                      | 1 985              | 719                      | 171                             | 40  | 64.4                                     | —                      |
| 541370                         | Surveying & mapping (except geophysical) services .....                 | 13                      | 1 985              | 719                      | 171                             | 40  | 64.4                                     | —                      |
| 54138                          | Testing laboratories .....  | 12                      | 25 870             | 10 436                   | 4 492                           | 256   | 6.4                                      | 26.7                   |
| 541380                         | Testing laboratories .....  | 12                      | 25 870             | 10 436                   | 4 492                           | 256   | 6.4                                      | 26.7                   |
| 5414                           | Specialized design services .....                                       | 23                      | 10 532             | 2 047                    | 456                             | 91  | 64.4                                     | 5.3                    |
| 54141                          | Interior design services .....  | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 541410                         | Interior design services .....  | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 54143                          | Graphic design services .....   | 11                      | 5 124              | 1 247                    | 297                             | 59  | 27.1                                     | 10.4                   |
| 541430                         | Graphic design services .....   | 11                      | 5 124              | 1 247                    | 297                             | 59  | 27.1                                     | 10.4                   |
| 5414301                        | Graphic design services (except commercial art & medical artists) ..    | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 5415                           | Computer systems design & related services .....                        | 55                      | 27 958             | 9 557                    | 2 160                           | 230   | 25.2                                     | 20.7                   |
| 54151                          | Computer systems design & related services .....                        | 55                      | 27 958             | 9 557                    | 2 160                           | 230   | 25.2                                     | 20.7                   |
| 541511                         | Custom computer programming services .....                              | 15                      | D                  | D                        | D                               | b   | D  | D                      |
| 541512                         | Computer systems design services .....                                  | 28                      | 17 172             | 5 067                    | 1 139                           | 112   | 22.3                                     | .3                     |
| 5415122                        | Computer systems consultants (except systems integrators) .....         | 19                      | D                  | D                        | D                               | b   | D  | D                      |
| 5416                           | Management, scientific, & technical consulting services .....           | 71                      | 34 233             | 12 333                   | 2 782                           | 354   | 36.4                                     | 10.4                   |
| 54161                          | Management consulting services .....                                    | 54                      | 29 277             | 9 999                    | 2 377                           | 242   | 30.5                                     | 11.9                   |
| 541611                         | Administrative management & general management consulting service ..... | 28                      | 17 897             | 6 844                    | 1 691                           | 167   | 24.2                                     | .3                     |
| 541612                         | Human resources & executive search consulting services .....            | 15                      | 6 572              | 1 436                    | 305                             | 44  | 49.2                                     | .1                     |
| 5416123                        | Human resources & personnel management consulting .....                 | 9                       | 4 515              | 540                      | 125                             | 19  | 26.1                                     | .2                     |
| 541613                         | Marketing consulting services .....                                     | 5                       | 4 009              | 1 349                    | 331                             | 14  | 14.3                                     | 85.7                   |
| 5418                           | Advertising & related services .....                                    | 23                      | 3 627              | 1 151                    | 237                             | 58  | 40.6                                     | 2.6                    |
| 54189                          | Other services related to advertising .....                             | 10                      | 1 408              | 330                      | 72                              | 26  | 78.1                                     | 1.9                    |
| 541890                         | Other services related to advertising .....                             | 10                      | 1 408              | 330                      | 72                              | 26  | 78.1                                     | 1.9                    |
| 5419                           | Other professional, scientific, & technical services .....              | 20                      | 3 237              | 759                      | 136                             | 77  | 38.7                                     | 2.8                    |
| 54192                          | Photographic services .....   | 16                      | 2 940              | 673                      | 112                             | 68  | 35.6                                     | —                      |
| 541921                         | Photographic studios, portrait .....                                    | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| <b>WYOMING COUNTY, PA</b>      |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services .....</b>         | <b>32</b>               | <b>7 990</b>       | <b>3 323</b>             | <b>592</b>                      | <b>105</b>  | <b>43.0</b>                              | <b>18.0</b>            |
| 541                            | Professional, scientific, & technical services .....                    | 32                      | 7 990              | 3 323                    | 592                             | 105   | 43.0                                     | 18.0                   |
| 5412                           | Accounting, tax return prep, bookkeeping, & payroll services .....      | 5                       | 1 808              | 1 206                    | 178                             | 33  | 1.5                                      | 67.4                   |
| 54121                          | Accounting, tax return prep, bookkeeping, & payroll services .....      | 5                       | 1 808              | 1 206                    | 178                             | 33  | 1.5                                      | 67.4                   |
| 5413                           | Architectural, engineering, & related services .....                    | 6                       | 3 064              | 1 457                    | 324                             | 38  | 64.1                                     | —                      |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>YORK COUNTY, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>              | <b>Professional, scientific, &amp; technical services .....</b>      | <b>502</b>              | <b>268 397</b>     | <b>105 162</b>           | <b>24 026</b>                   | <b>3 457</b>  | <b>30.9</b>                              | <b>7.9</b>             |
| 541                    | Professional, scientific, & technical services .....                 | 502                     | 268 397            | 105 162                  | 24 026                          | 3 457   | 30.9                                     | 7.9                    |
| 5411                   | Legal services .....   | 148                     | 55 491             | 19 931                   | 4 422                           | 649   | 26.9                                     | 6.8                    |
| 54111                  | Offices of lawyers .....   | 136                     | 52 471             | 18 637                   | 4 111                           | 590   | 27.1                                     | 5.7                    |
| 541110                 | Offices of lawyers .....   | 136                     | 52 471             | 18 637                   | 4 111                           | 590   | 27.1                                     | 5.7                    |
| 5411101                | Offices of lawyers (except legal aid societies) .....                | 136                     | 52 471             | 18 637                   | 4 111                           | 590   | 27.1                                     | 5.7                    |
| 54119                  | Other legal services .....   | 12                      | 3 020              | 1 294                    | 311                             | 59  | 22.3                                     | 26.6                   |
| 541191                 | Title abstract & settlement offices .....                            | 12                      | 3 020              | 1 294                    | 311                             | 59  | 22.3                                     | 26.6                   |
| 5412                   | Accounting, tax return prep, bookkeeping, & payroll services .....   | 83                      | 31 640             | 13 181                   | 3 615                           | 832   | 26.1                                     | 3.1                    |
| 54121                  | Accounting, tax return prep, bookkeeping, & payroll services .....   | 83                      | 31 640             | 13 181                   | 3 615                           | 832   | 26.1                                     | 3.1                    |
| 541211                 | Offices of certified public accountants .....                        | 39                      | 23 279             | 10 055                   | 2 573                           | 322   | 20.8                                     | 1.7                    |
| 541213                 | Tax return preparation services .....                                | 15                      | 2 681              | 1 084                    | 499                             | 401   | 21.7                                     | 1.5                    |
| 541219                 | Other accounting services .....                                      | 25                      | D                  | D                        | D                               | b   | D  | D                      |
| 5413                   | Architectural, engineering, & related services .....                 | 95                      | 105 639            | 47 011                   | 10 493                          | 1 192   | 28.1                                     | 10.9                   |
| 54131                  | Architectural services .....   | 12                      | 9 377              | 3 235                    | 626                             | 71  | 30.7                                     | 6.8                    |
| 541310                 | Architectural services .....   | 12                      | 9 377              | 3 235                    | 626                             | 71  | 30.7                                     | 6.8                    |
| 54133                  | Engineering services .....   | 63                      | 84 955             | 38 953                   | 8 735                           | 959   | 30.4                                     | 6.0                    |
| 541330                 | Engineering services .....   | 63                      | 84 955             | 38 953                   | 8 735                           | 959   | 30.4                                     | 6.0                    |
| 54138                  | Testing laboratories .....   | 8                       | 8 878              | 3 804                    | 902                             | 122   | 1.4                                      | 64.2                   |
| 541380                 | Testing laboratories .....   | 8                       | 8 878              | 3 804                    | 902                             | 122   | 1.4                                      | 64.2                   |
| 5414                   | Specialized design services .....                                    | 20                      | 10 034             | 3 115                    | 637                             | 112   | 49.9                                     | 1.8                    |
| 54143                  | Graphic design services .....  | 12                      | 6 639              | 1 965                    | 381                             | 75  | 54.5                                     | 2.8                    |
| 541430                 | Graphic design services .....  | 12                      | 6 639              | 1 965                    | 381                             | 75  | 54.5                                     | 2.8                    |
| 5414301                | Graphic design services (except commercial art & medical artists) .. | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 5415                   | Computer systems design & related services .....                     | 48                      | 14 657             | 4 701                    | 889                             | 116   | 52.4                                     | 19.8                   |
| 54151                  | Computer systems design & related services .....                     | 48                      | 14 657             | 4 701                    | 889                             | 116   | 52.4                                     | 19.8                   |
| 541512                 | Computer systems design services .....                               | 23                      | 9 731              | 2 418                    | 518                             | 70  | 59.4                                     | 24.7                   |
| 5416                   | Management, scientific, & technical consulting services .....        | 49                      | 13 206             | 5 521                    | 1 344                           | 161   | 67.5                                     | 8.7                    |
| 54161                  | Management consulting services .....                                 | 33                      | 10 811             | 4 519                    | 1 112                           | 132   | 68.6                                     | 8.8                    |
| 5418                   | Advertising & related services .....                                 | 30                      | 27 572             | 7 266                    | 1 582                           | 255   | 19.0                                     | 2.1                    |
| 54185                  | Display advertising .....  | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 541850                 | Display advertising .....  | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418502                | Outdoor advertising services .....                                   | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 54189                  | Other services related to advertising .....                          | 11                      | 6 688              | 1 186                    | 256                             | 43  | 6.3                                      | 2.8                    |
| 541890                 | Other services related to advertising .....                          | 11                      | 6 688              | 1 186                    | 256                             | 43  | 6.3                                      | 2.8                    |
| 5419                   | Other professional, scientific, & technical services .....           | 25                      | D                  | D                        | D                               | c   | D  | D                      |
| 54192                  | Photographic services .....  | 21                      | 5 128              | 1 361                    | 303                             | 84  | 43.2                                     | —                      |
| 541921                 | Photographic studios, portrait .....                                 | 17                      | 4 191              | 979                      | 215                             | 73  | 49.3                                     | —                      |

<sup>1</sup>Includes receipts information obtained from administrative records of other Federal agencies.

<sup>2</sup>Includes 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>ABINGTON TOWNSHIP, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services .....</b>    | <b>180</b>              | <b>83 626</b>      | <b>30 199</b>            | <b>7 268</b>                    | <b>743</b>  | <b>48.2</b>                              | <b>11.1</b>            |
| 541                          | Professional, scientific, & technical services .....               | 180                     | 83 626             | 30 199                   | 7 268                           | 743   | 48.2                                     | 11.1                   |
| 5411                         | Legal services .....   | 41                      | 16 247             | 5 479                    | 2 135                           | 130   | 46.2                                     | 4.5                    |
| 54111                        | Offices of lawyers .....   | 38                      | 15 670             | 5 135                    | 2 101                           | 118   | 47.4                                     | 4.7                    |
| 541110                       | Offices of lawyers .....   | 38                      | 15 670             | 5 135                    | 2 101                           | 118   | 47.4                                     | 4.7                    |
| 5411101                      | Offices of lawyers (except legal aid societies) .....              | 38                      | 15 670             | 5 135                    | 2 101                           | 118   | 47.4                                     | 4.7                    |
| 5412                         | Accounting, tax return prep, bookkeeping, & payroll services ..... | 37                      | 12 323             | 5 479                    | 1 229                           | 174   | 42.7                                     | 35.1                   |
| 54121                        | Accounting, tax return prep, bookkeeping, & payroll services ..... | 37                      | 12 323             | 5 479                    | 1 229                           | 174   | 42.7                                     | 35.1                   |
| 541211                       | Offices of certified public accountants .....                      | 27                      | D                  | D                        | D                               | b   | D  | D                      |
| 541219                       | Other accounting services .....                                    | 9                       | 3 378              | 2 303                    | 460                             | 49  | 11.2                                     | 77.1                   |
| 5413                         | Architectural, engineering, & related services .....               | 18                      | 10 076             | 4 601                    | 947                             | 110   | 39.5                                     | 29.1                   |
| 5415                         | Computer systems design & related services .....                   | 17                      | 9 209              | 2 125                    | 450                             | 47  | 66.5                                     | 4.5                    |
| 54151                        | Computer systems design & related services .....                   | 17                      | 9 209              | 2 125                    | 450                             | 47  | 66.5                                     | 4.5                    |
| 541512                       | Computer systems design services .....                             | 9                       | 7 779              | 1 579                    | 356                             | 39  | 71.4                                     | —                      |
| 5416                         | Management, scientific, & technical consulting services .....      | 33                      | 20 039             | 8 452                    | 1 623                           | 133   | 34.2                                     | 3.4                    |
| 54161                        | Management consulting services .....                               | 23                      | 15 959             | 6 783                    | 1 370                           | 111   | 33.4                                     | .7                     |
| 541613                       | Marketing consulting services .....                                | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418                         | Advertising & related services .....                               | 15                      | 10 046             | 2 488                    | 585                             | 71  | 66.4                                     | .6                     |
| 54189                        | Other services related to advertising .....                        | 8                       | 6 554              | 1 024                    | 265                             | 34  | 83.8                                     | —                      |
| 541890                       | Other services related to advertising .....                        | 8                       | 6 554              | 1 024                    | 265                             | 34  | 83.8                                     | —                      |
| 5419                         | Other professional, scientific, & technical services .....         | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 54192                        | Photographic services .....  | 7                       | 1 419              | 524                      | 118                             | 43  | 38.4                                     | 2.6                    |
| <b>AKRON, PA</b>             |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services .....</b>    | <b>6</b>                | <b>1 260</b>       | <b>710</b>               | <b>151</b>                      | <b>22</b>   | <b>57.0</b>                              | <b>—</b>               |
| 541                          | Professional, scientific, & technical services .....               | 6                       | 1 260              | 710                      | 151                             | 22  | 57.0                                     | —                      |
| <b>ALDAN, PA</b>             |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services .....</b>    | <b>3</b>                | <b>524</b>         | <b>206</b>               | <b>35</b>                       | <b>6</b>  | <b>D</b>                                 | <b>—</b>               |
| <b>ALIQUIPPA, PA</b>         |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services .....</b>    | <b>12</b>               | <b>5 311</b>       | <b>1 108</b>             | <b>283</b>                      | <b>53</b>   | <b>22.7</b>                              | <b>4.5</b>             |
| 541                          | Professional, scientific, & technical services .....               | 12                      | 5 311              | 1 108                    | 283                             | 53  | 22.7                                     | 4.5                    |
| 5419                         | Other professional, scientific, & technical services .....         | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 54192                        | Photographic services .....  | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 541921                       | Photographic studios, portrait .....                               | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>ALLENTOWN, PA</b>         |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services .....</b>    | <b>258</b>              | <b>136 084</b>     | <b>54 908</b>            | <b>12 518</b>                   | <b>1 624</b>  | <b>34.8</b>                              | <b>7.3</b>             |
| 541                          | Professional, scientific, & technical services .....               | 258                     | 136 084            | 54 908                   | 12 518                          | 1 624   | 34.8                                     | 7.3                    |
| 5411                         | Legal services .....   | 132                     | 51 510             | 17 142                   | 3 925                           | 537   | 32.6                                     | 8.5                    |
| 54111                        | Offices of lawyers .....   | 127                     | 49 749             | 16 495                   | 3 787                           | 513   | 31.6                                     | 8.8                    |
| 541110                       | Offices of lawyers .....   | 127                     | 49 749             | 16 495                   | 3 787                           | 513   | 31.6                                     | 8.8                    |
| 5411101                      | Offices of lawyers (except legal aid societies) .....              | 127                     | 49 749             | 16 495                   | 3 787                           | 513   | 31.6                                     | 8.8                    |
| 5412                         | Accounting, tax return prep, bookkeeping, & payroll services ..... | 35                      | 19 170             | 11 068                   | 2 783                           | 398   | 22.7                                     | 4.4                    |
| 54121                        | Accounting, tax return prep, bookkeeping, & payroll services ..... | 35                      | 19 170             | 11 068                   | 2 783                           | 398   | 22.7                                     | 4.4                    |
| 541211                       | Offices of certified public accountants .....                      | 22                      | 14 335             | 7 842                    | 1 716                           | 174   | 22.6                                     | 5.9                    |
| 541219                       | Other accounting services .....                                    | 9                       | 2 594              | 1 623                    | 360                             | 35  | 24.6                                     | —                      |
| 5413                         | Architectural, engineering, & related services .....               | 38                      | 41 869             | 18 917                   | 4 052                           | 448   | 41.4                                     | 6.8                    |
| 54131                        | Architectural services .....                                       | 12                      | 11 170             | 4 602                    | 961                             | 102   | 21.3                                     | .9                     |
| 541310                       | Architectural services .....                                       | 12                      | 11 170             | 4 602                    | 961                             | 102   | 21.3                                     | .9                     |
| 54133                        | Engineering services .....   | 20                      | 29 471             | 13 746                   | 2 990                           | 325   | 47.6                                     | 8.3                    |
| 541330                       | Engineering services .....   | 20                      | 29 471             | 13 746                   | 2 990                           | 325   | 47.6                                     | 8.3                    |
| 5414                         | Specialized design services .....                                  | 7                       | 2 942              | 847                      | 196                             | 37  | 66.2                                     | 26.2                   |
| 54143                        | Graphic design services .....                                      | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 541430                       | Graphic design services .....                                      | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 5415                         | Computer systems design & related services .....                   | 12                      | 9 675              | 2 303                    | 484                             | 60  | 28.3                                     | .2                     |
| 54151                        | Computer systems design & related services .....                   | 12                      | 9 675              | 2 303                    | 484                             | 60  | 28.3                                     | .2                     |
| 541512                       | Computer systems design services .....                             | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 5415122                      | Computer systems consultants (except systems integrators) .....    | 7                       | 7 866              | 1 602                    | 318                             | 41  | 27.8                                     | .3                     |
| 5416                         | Management, scientific, & technical consulting services .....      | 18                      | 6 707              | 3 305                    | 759                             | 70  | 44.9                                     | 12.0                   |
| 54161                        | Management consulting services .....                               | 13                      | D                  | D                        | D                               | b   | D  | D                      |
| 541612                       | Human resources & executive search consulting services .....       | 7                       | 4 092              | 1 980                    | 450                             | 36  | 34.9                                     | —                      |
| 5418                         | Advertising & related services .....                               | 10                      | 3 180              | 1 042                    | 242                             | 44  | 37.3                                     | —                      |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>ALTOONA, PA</b>                            |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                     | <b>Professional, scientific, &amp; technical services .....</b>       | <b>100</b>              | <b>104 945</b>     | <b>35 630</b>            | <b>8 059</b>                    | <b>1 149</b>  | <b>15.8</b>                              | <b>1.9</b>             |
| 541   | Professional, scientific, & technical services .....                  | 100                     | 104 945            | 35 630                   | 8 059                           | 1 149   | 15.8                                     | 1.9                    |
| 5411  | Legal services .....  | 31                      | 12 087             | 3 975                    | 774                             | 155   | 52.6                                     | 1.2                    |
| 541111  | Offices of lawyers .....  | 30                      | D                  | D                        | D                               | c   | D  | D                      |
| 541110  | Offices of lawyers .....  | 30                      | D                  | D                        | D                               | c   | D  | D                      |
| 5411101                                       | Offices of lawyers (except legal aid societies) .....                 | 30                      | D                  | D                        | D                               | c   | D  | D                      |
| 5412  | Accounting, tax return prep, bookkeeping, & payroll services .....    | 19                      | D                  | D                        | D                               | e   | D  | D                      |
| 54121   | Accounting, tax return prep, bookkeeping, & payroll services .....    | 19                      | D                  | D                        | D                               | e   | D  | D                      |
| 541211  | Offices of certified public accountants .....                         | 11                      | D                  | D                        | D                               | c   | D  | D                      |
| 541213  | Tax return preparation services .....                                 | 3                       | D                  | D                        | D                               | c   | D  | D                      |
| 5413  | Architectural, engineering, & related services .....                  | 16                      | 17 660             | 8 045                    | 1 783                           | 252   | 7.1                                      | 3.3                    |
| 54131   | Architectural services .....  | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 541310  | Architectural services .....  | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 54133   | Engineering services .....  | 9                       | D                  | D                        | D                               | c   | D  | D                      |
| 541330  | Engineering services .....  | 9                       | D                  | D                        | D                               | c   | D  | D                      |
| 5415  | Computer systems design & related services .....                      | 9                       | 56 168             | 16 121                   | 3 761                           | 361   | 2.9                                      | .2                     |
| 54151   | Computer systems design & related services .....                      | 9                       | 56 168             | 16 121                   | 3 761                           | 361   | 2.9                                      | .2                     |
| 541512  | Computer systems design services .....                                | 5                       | D                  | D                        | D                               | e   | D  | D                      |
| 5415121                                       | Computer systems integrators .....                                    | 4                       | D                  | D                        | D                               | e   | D  | D                      |
| 5418  | Advertising & related services .....                                  | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| <b>AMBLER, PA</b>                             |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                     | <b>Professional, scientific, &amp; technical services .....</b>       | <b>17</b>               | <b>10 054</b>      | <b>4 007</b>             | <b>837</b>                      | <b>93</b>   | <b>31.9</b>                              | <b>5.1</b>             |
| 541   | Professional, scientific, & technical services .....                  | 17                      | 10 054             | 4 007                    | 837                             | 93  | 31.9                                     | 5.1                    |
| 5411  | Legal services .....  | 5                       | 4 869              | 1 794                    | 437                             | 46  | 33.2                                     | 2.5                    |
| 541111  | Offices of lawyers .....  | 5                       | 4 869              | 1 794                    | 437                             | 46  | 33.2                                     | 2.5                    |
| 541110  | Offices of lawyers .....  | 5                       | 4 869              | 1 794                    | 437                             | 46  | 33.2                                     | 2.5                    |
| 5411101                                       | Offices of lawyers (except legal aid societies) .....                 | 5                       | 4 869              | 1 794                    | 437                             | 46  | 33.2                                     | 2.5                    |
| 5412  | Accounting, tax return prep, bookkeeping, & payroll services .....    | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 54121   | Accounting, tax return prep, bookkeeping, & payroll services .....    | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>AMBRIDGE, PA</b>                           |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                     | <b>Professional, scientific, &amp; technical services .....</b>       | <b>14</b>               | <b>7 828</b>       | <b>2 342</b>             | <b>584</b>                      | <b>98</b>   | <b>69.7</b>                              | <b>.2</b>              |
| 541   | Professional, scientific, & technical services .....                  | 14                      | 7 828              | 2 342                    | 584                             | 98  | 69.7                                     | .2                     |
| 5411  | Legal services .....  | 6                       | 2 938              | 339                      | 78                              | 22  | 99.4                                     | .6                     |
| 541111  | Offices of lawyers .....  | 6                       | 2 938              | 339                      | 78                              | 22  | 99.4                                     | .6                     |
| 541110  | Offices of lawyers .....  | 6                       | 2 938              | 339                      | 78                              | 22  | 99.4                                     | .6                     |
| 5411101                                       | Offices of lawyers (except legal aid societies) .....                 | 6                       | 2 938              | 339                      | 78                              | 22  | 99.4                                     | .6                     |
| 5413  | Architectural, engineering, & related services .....                  | 4                       | 4 627              | 1 890                    | 486                             | 66  | 49.2                                     | —                      |
| <b>ANTRIM TOWNSHIP, PA</b>                    |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                     | <b>Professional, scientific, &amp; technical services .....</b>       | <b>2</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| <b>ARCHBALD, PA</b>                           |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                     | <b>Professional, scientific, &amp; technical services .....</b>       | <b>9</b>                | <b>3 760</b>       | <b>1 067</b>             | <b>245</b>                      | <b>31</b>   | <b>12.8</b>                              | <b>10.4</b>            |
| 541   | Professional, scientific, & technical services .....                  | 9                       | 3 760              | 1 067                    | 245                             | 31  | 12.8                                     | 10.4                   |
| 5412  | Accounting, tax return prep, bookkeeping, & payroll services .....    | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 54121   | Accounting, tax return prep, bookkeeping, & payroll services .....    | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>ARNOLD, PA</b>                             |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                     | <b>Professional, scientific, &amp; technical services .....</b>       | <b>9</b>                | <b>1 294</b>       | <b>195</b>               | <b>56</b>                       | <b>19</b>   | <b>59.1</b>                              | <b>40.9</b>            |
| 541   | Professional, scientific, & technical services .....                  | 9                       | 1 294              | 195                      | 56                              | 19  | 59.1                                     | 40.9                   |
| <b>ASHLAND, PA *</b>                          |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                     | <b>Professional, scientific, &amp; technical services .....</b>       | <b>3</b>                | <b>337</b>         | <b>132</b>               | <b>29</b>                       | <b>9</b>  | <b>100.0</b>                             | <b>—</b>               |
| <b>ASHLAND, PA (SCHUYLKILL COUNTY PART) *</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                     | <b>Professional, scientific, &amp; technical services .....</b>       | <b>3</b>                | <b>337</b>         | <b>132</b>               | <b>29</b>                       | <b>9</b>  | <b>100.0</b>                             | <b>—</b>               |
| <b>ASHLEY, PA</b>                             |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                     | <b>Professional, scientific, &amp; technical services .....</b>       | <b>2</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>f</b>  | <b>D</b>                                 | <b>D</b>               |
| 541   | Professional, scientific, & technical services .....                  | 2                       | D                  | D                        | D                               | f   | D  | D                      |
| 5416  | Management, scientific, & technical consulting services .....         | 1                       | D                  | D                        | D                               | f   | D  | D                      |
| 54161   | Management consulting services .....                                  | 1                       | D                  | D                        | D                               | f   | D  | D                      |
| 541614  | Process, physical distribution, & logistics consulting services ..... | 1                       | D                  | D                        | D                               | f   | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>ASPINWALL, PA</b>      |  |                         |                    |                          |                                 |   |  |                        |
| 54                        | Professional, scientific, & technical services .....               | 22                      | 5 621              | 1 624                    | 369                             | 49  | 52.9                                     | 18.0                   |
| 541                       | Professional, scientific, & technical services .....               | 22                      | 5 621              | 1 624                    | 369                             | 49  | 52.9                                     | 18.0                   |
| <b>ASTON TOWNSHIP, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| 54                        | Professional, scientific, & technical services .....               | 20                      | 17 653             | 5 650                    | 1 262                           | 250   | 37.1                                     | 9.1                    |
| 541                       | Professional, scientific, & technical services .....               | 20                      | 17 653             | 5 650                    | 1 262                           | 250   | 37.1                                     | 9.1                    |
| 5413                      | Architectural, engineering, & related services .....               | 4                       | 5 384              | 1 626                    | 380                             | 70  | 6.0                                      | 17.3                   |
| 5414                      | Specialized design services .....                                  | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| 5415                      | Computer systems design & related services .....                   | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 54151                     | Computer systems design & related services .....                   | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 541512                    | Computer systems design services .....                             | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 5418                      | Advertising & related services .....                               | 3                       | D                  | D                        | D                               | c   | D  | D                      |
| <b>ATHENS, PA</b>         |  |                         |                    |                          |                                 |   |  |                        |
| 54                        | Professional, scientific, & technical services .....               | 9                       | 1 724              | 415                      | 106                             | 29  | 55.8                                     | 29.7                   |
| 541                       | Professional, scientific, & technical services .....               | 9                       | 1 724              | 415                      | 106                             | 29  | 55.8                                     | 29.7                   |
| <b>AVALON, PA</b>         |  |                         |                    |                          |                                 |   |  |                        |
| 54                        | Professional, scientific, & technical services .....               | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>AVOCA, PA</b>          |  |                         |                    |                          |                                 |   |  |                        |
| 54                        | Professional, scientific, & technical services .....               | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>BADEN, PA</b>          |  |                         |                    |                          |                                 |   |  |                        |
| 54                        | Professional, scientific, & technical services .....               | 5                       | 1 451              | 657                      | 275                             | 274   | 4.3                                      | —                      |
| 541                       | Professional, scientific, & technical services .....               | 5                       | 1 451              | 657                      | 275                             | 274   | 4.3                                      | —                      |
| 5412                      | Accounting, tax return prep, bookkeeping, & payroll services ..... | 2                       | D                  | D                        | D                               | e   | D  | D                      |
| 54121                     | Accounting, tax return prep, bookkeeping, & payroll services ..... | 2                       | D                  | D                        | D                               | e   | D  | D                      |
| 541213                    | Tax return preparation services .....                              | 2                       | D                  | D                        | D                               | e   | D  | D                      |
| <b>BALDWIN, PA</b>        |  |                         |                    |                          |                                 |   |  |                        |
| 54                        | Professional, scientific, & technical services .....               | 13                      | 15 361             | 7 416                    | 1 766                           | 324   | 23.2                                     | .6                     |
| 541                       | Professional, scientific, & technical services .....               | 13                      | 15 361             | 7 416                    | 1 766                           | 324   | 23.2                                     | .6                     |
| 5416                      | Management, scientific, & technical consulting services .....      | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 54161                     | Management consulting services .....                               | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418                      | Advertising & related services .....                               | 2                       | D                  | D                        | D                               | c   | D  | D                      |
| <b>BANGOR, PA</b>         |  |                         |                    |                          |                                 |   |  |                        |
| 54                        | Professional, scientific, & technical services .....               | 15                      | 11 957             | 3 904                    | 1 056                           | 74  | 19.5                                     | 47.6                   |
| 541                       | Professional, scientific, & technical services .....               | 15                      | 11 957             | 3 904                    | 1 056                           | 74  | 19.5                                     | 47.6                   |
| 5411                      | Legal services .....   | 4                       | 3 357              | 1 545                    | 310                             | 34  | —  | —                      |
| 54111                     | Offices of lawyers .....   | 4                       | 3 357              | 1 545                    | 310                             | 34  | —  | —                      |
| 541110                    | Offices of lawyers .....   | 4                       | 3 357              | 1 545                    | 310                             | 34  | —  | —                      |
| 5411101                   | Offices of lawyers (except legal aid societies) .....              | 4                       | 3 357              | 1 545                    | 310                             | 34  | —  | —                      |
| 5418                      | Advertising & related services .....                               | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>BARNESBORO, PA</b>     |  |                         |                    |                          |                                 |   |  |                        |
| 54                        | Professional, scientific, & technical services .....               | 5                       | 456                | 77                       | 24                              | 12  | 73.2                                     | —                      |
| <b>BEAVER, PA</b>         |  |                         |                    |                          |                                 |   |  |                        |
| 54                        | Professional, scientific, & technical services .....               | 41                      | 9 538              | 2 899                    | 592                             | 106   | 59.5                                     | 26.3                   |
| 541                       | Professional, scientific, & technical services .....               | 41                      | 9 538              | 2 899                    | 592                             | 106   | 59.5                                     | 26.3                   |
| 5411                      | Legal services .....   | 31                      | 6 138              | 1 666                    | 307                             | 61  | 62.6                                     | 15.6                   |
| 54111                     | Offices of lawyers .....   | 30                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110                    | Offices of lawyers .....   | 30                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                   | Offices of lawyers (except legal aid societies) .....              | 30                      | D                  | D                        | D                               | b   | D  | D                      |
| <b>BEAVER FALLS, PA</b>   |  |                         |                    |                          |                                 |   |  |                        |
| 54                        | Professional, scientific, & technical services .....               | 21                      | 11 116             | 4 573                    | 1 030                           | 121   | 50.8                                     | 3.0                    |
| 541                       | Professional, scientific, & technical services .....               | 21                      | 11 116             | 4 573                    | 1 030                           | 121   | 50.8                                     | 3.0                    |
| 5412                      | Accounting, tax return prep, bookkeeping, & payroll services ..... | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 54121                     | Accounting, tax return prep, bookkeeping, & payroll services ..... | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413                      | Architectural, engineering, & related services .....               | 5                       | 6 235              | 2 441                    | 575                             | 62  | 67.3                                     | —                      |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>BEDFORD, PA</b>           |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services</b> .....    | <b>24</b>               | <b>4 116</b>       | <b>1 111</b>             | <b>249</b>                      | <b>76</b>   | <b>83.2</b>                              | <b>1.7</b>             |
| 541                          | Professional, scientific, & technical services .....               | 24                      | 4 116              | 1 111                    | 249                             | 76  | 83.2                                     | 1.7                    |
| 5412                         | Accounting, tax return prep, bookkeeping, & payroll services ..... | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 54121                        | Accounting, tax return prep, bookkeeping, & payroll services ..... | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>BELLEFONTE, PA</b>        |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services</b> .....    | <b>15</b>               | <b>4 384</b>       | <b>1 797</b>             | <b>409</b>                      | <b>70</b>   | <b>21.2</b>                              | <b>1.6</b>             |
| 541                          | Professional, scientific, & technical services .....               | 15                      | 4 384              | 1 797                    | 409                             | 70  | 21.2                                     | 1.6                    |
| 5411                         | Legal services .....   | 10                      | 3 436              | 1 441                    | 332                             | 52  | 16.9                                     | 2.1                    |
| 54111                        | Offices of lawyers .....   | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 541110                       | Offices of lawyers .....   | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                      | Offices of lawyers (except legal aid societies) .....              | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>BELLEVUE, PA</b>          |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services</b> .....    | <b>10</b>               | <b>3 792</b>       | <b>1 572</b>             | <b>336</b>                      | <b>49</b>   | <b>85.8</b>                              | <b>1.1</b>             |
| 541                          | Professional, scientific, & technical services .....               | 10                      | 3 792              | 1 572                    | 336                             | 49  | 85.8                                     | 1.1                    |
| 5413                         | Architectural, engineering, & related services .....               | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>BENSALEM TOWNSHIP, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services</b> .....    | <b>149</b>              | <b>120 448</b>     | <b>46 748</b>            | <b>10 386</b>                   | <b>1 289</b>  | <b>16.0</b>                              | <b>4.5</b>             |
| 541                          | Professional, scientific, & technical services .....               | 149                     | 120 448            | 46 748                   | 10 386                          | 1 289   | 16.0                                     | 4.5                    |
| 5411                         | Legal services .....   | 33                      | 23 936             | 9 172                    | 2 050                           | 206   | 8.9                                      | 1.5                    |
| 54111                        | Offices of lawyers .....   | 29                      | 21 695             | 8 790                    | 1 958                           | 193   | 9.6                                      | 1.6                    |
| 541110                       | Offices of lawyers .....   | 29                      | 21 695             | 8 790                    | 1 958                           | 193   | 9.6                                      | 1.6                    |
| 5411101                      | Offices of lawyers (except legal aid societies) .....              | 29                      | 21 695             | 8 790                    | 1 958                           | 193   | 9.6                                      | 1.6                    |
| 5412                         | Accounting, tax return prep, bookkeeping, & payroll services ..... | 25                      | 4 746              | 2 030                    | 498                             | 67  | 37.3                                     | 16.0                   |
| 54121                        | Accounting, tax return prep, bookkeeping, & payroll services ..... | 25                      | 4 746              | 2 030                    | 498                             | 67  | 37.3                                     | 16.0                   |
| 5413                         | Architectural, engineering, & related services .....               | 18                      | 33 417             | 16 256                   | 3 890                           | 486   | 10.8                                     | 1.3                    |
| 54133                        | Engineering services .....   | 11                      | 31 663             | 15 604                   | 3 766                           | 467   | 8.2                                      | .8                     |
| 541330                       | Engineering services .....   | 11                      | 31 663             | 15 604                   | 3 766                           | 467   | 8.2                                      | .8                     |
| 5414                         | Specialized design services .....                                  | 4                       | D                  | D                        | D                               | a   | D  | D                      |
| 5415                         | Computer systems design & related services .....                   | 22                      | 13 321             | 5 276                    | 1 126                           | 79  | 30.7                                     | 23.7                   |
| 54151                        | Computer systems design & related services .....                   | 22                      | 13 321             | 5 276                    | 1 126                           | 79  | 30.7                                     | 23.7                   |
| 5416                         | Management, scientific, & technical consulting services .....      | 22                      | 6 059              | 2 562                    | 506                             | 65  | 51.7                                     | —                      |
| 5418                         | Advertising & related services .....                               | 11                      | D                  | D                        | D                               | c   | D  | D                      |
| 54184                        | Media representatives .....  | 2                       | D                  | D                        | D                               | c   | D  | D                      |
| 541840                       | Media representatives .....  | 2                       | D                  | D                        | D                               | c   | D  | D                      |
| 5418402                      | Publishers' advertising representatives .....                      | 2                       | D                  | D                        | D                               | c   | D  | D                      |
| 5419                         | Other professional, scientific, & technical services .....         | 13                      | D                  | D                        | D                               | c   | D  | D                      |
| 54192                        | Photographic services .....  | 11                      | 9 961              | 3 403                    | 713                             | 131   | 8.4                                      | 6.5                    |
| 541921                       | Photographic studios, portrait .....                               | 9                       | D                  | D                        | D                               | c   | D  | D                      |
| <b>BENTLEYVILLE, PA</b>      |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services</b> .....    | <b>2</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| <b>BERWICK, PA</b>           |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services</b> .....    | <b>12</b>               | <b>2 872</b>       | <b>1 374</b>             | <b>391</b>                      | <b>61</b>   | <b>61.9</b>                              | <b>30.3</b>            |
| 541                          | Professional, scientific, & technical services .....               | 12                      | 2 872              | 1 374                    | 391                             | 61  | 61.9                                     | 30.3                   |
| 5412                         | Accounting, tax return prep, bookkeeping, & payroll services ..... | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 54121                        | Accounting, tax return prep, bookkeeping, & payroll services ..... | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>BETHEL PARK, PA</b>       |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services</b> .....    | <b>71</b>               | <b>33 355</b>      | <b>9 557</b>             | <b>2 400</b>                    | <b>275</b>  | <b>32.0</b>                              | <b>6.1</b>             |
| 541                          | Professional, scientific, & technical services .....               | 71                      | 33 355             | 9 557                    | 2 400                           | 275   | 32.0                                     | 6.1                    |
| 5411                         | Legal services .....   | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 54111                        | Offices of lawyers .....   | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110                       | Offices of lawyers .....   | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                      | Offices of lawyers (except legal aid societies) .....              | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 5412                         | Accounting, tax return prep, bookkeeping, & payroll services ..... | 12                      | 2 600              | 1 450                    | 311                             | 50  | 41.8                                     | 1.1                    |
| 54121                        | Accounting, tax return prep, bookkeeping, & payroll services ..... | 12                      | 2 600              | 1 450                    | 311                             | 50  | 41.8                                     | 1.1                    |
| 541213                       | Tax return preparation services .....                              | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413                         | Architectural, engineering, & related services .....               | 15                      | D                  | D                        | D                               | b   | D  | D                      |
| 5415                         | Computer systems design & related services .....                   | 7                       | 5 843              | 1 834                    | 413                             | 34  | 47.4                                     | 27.4                   |
| 54151                        | Computer systems design & related services .....                   | 7                       | 5 843              | 1 834                    | 413                             | 34  | 47.4                                     | 27.4                   |
| 541512                       | Computer systems design services .....                             | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416                         | Management, scientific, & technical consulting services .....      | 8                       | 3 856              | 1 251                    | 288                             | 34  | 26.8                                     | .6                     |
| 54161                        | Management consulting services .....                               | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418                         | Advertising & related services .....                               | 10                      | 5 588              | 875                      | 218                             | 39  | 5.6                                      | —                      |
| 54189                        | Other services related to advertising .....                        | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 541890                       | Other services related to advertising .....                        | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>BETHLEHEM, PA *</b>                           |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>         | <b>177</b>              | <b>175 863</b>     | <b>55 325</b>            | <b>12 573</b>                   | <b>1 388</b>  | <b>32.2</b>                              | <b>4.6</b>             |
| 541  | Professional, scientific, & technical services .....                    | 177                     | 175 863            | 55 325                   | 12 573                          | 1 388   | 32.2                                     | 4.6                    |
| 5411   | Legal services .....  | 70                      | 18 820             | 6 062                    | 1 612                           | 208   | 43.5                                     | 8.3                    |
| 54111  | Offices of lawyers .....  | 65                      | 17 241             | 5 697                    | 1 519                           | 195   | 43.5                                     | 3.9                    |
| 541110   | Offices of lawyers .....  | 65                      | 17 241             | 5 697                    | 1 519                           | 195   | 43.5                                     | 3.9                    |
| 5411101  | Offices of lawyers (except legal aid societies) .....                   | 65                      | 17 241             | 5 697                    | 1 519                           | 195   | 43.5                                     | 3.9                    |
| 5412   | Accounting, tax return prep, bookkeeping, & payroll services .....      | 17                      | 7 400              | 4 089                    | 1 101                           | 155   | 16.4                                     | .8                     |
| 54121  | Accounting, tax return prep, bookkeeping, & payroll services .....      | 17                      | 7 400              | 4 089                    | 1 101                           | 155   | 16.4                                     | .8                     |
| 541211   | Offices of certified public accountants .....                           | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| 5413   | Architectural, engineering, & related services .....                    | 35                      | 94 959             | 25 829                   | 5 620                           | 453   | 39.0                                     | 5.3                    |
| 54131  | Architectural services .....  | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 541310   | Architectural services .....  | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 54133  | Engineering services .....  | 21                      | 84 084             | 20 768                   | 4 734                           | 359   | 41.4                                     | 5.9                    |
| 541330   | Engineering services .....  | 21                      | 84 084             | 20 768                   | 4 734                           | 359   | 41.4                                     | 5.9                    |
| 54138  | Testing laboratories .....  | 3                       | 6 198              | 3 112                    | 463                             | 47  | —  | —                      |
| 541380   | Testing laboratories .....  | 3                       | 6 198              | 3 112                    | 463                             | 47  | —  | —                      |
| 5414   | Specialized design services .....                                       | 9                       | 2 105              | 467                      | 113                             | 23  | 50.8                                     | .7                     |
| 5415   | Computer systems design & related services .....                        | 13                      | 12 198             | 3 521                    | 772                             | 66  | 15.4                                     | .8                     |
| 54151  | Computer systems design & related services .....                        | 13                      | 12 198             | 3 521                    | 772                             | 66  | 15.4                                     | .8                     |
| 541512   | Computer systems design services .....                                  | 4                       | D                  | D                        | D                               | a   | D  | D                      |
| 5416   | Management, scientific, & technical consulting services .....           | 15                      | 15 725             | 9 272                    | 1 889                           | 310   | 6.5                                      | 4.6                    |
| 54161  | Management consulting services .....                                    | 13                      | D                  | D                        | D                               | e   | D  | D                      |
| 541611   | Administrative management & general management consulting service ..... | 6                       | D                  | D                        | D                               | c   | D  | D                      |
| 541612   | Human resources & executive search consulting services .....            | 4                       | D                  | D                        | D                               | c   | D  | D                      |
| 5416123  | Human resources & personnel management consulting .....                 | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418   | Advertising & related services .....                                    | 7                       | 19 909             | 4 824                    | 1 148                           | 119   | 13.3                                     | —                      |
| 54184  | Media representatives .....   | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 541840   | Media representatives .....   | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418402  | Publishers' advertising representatives .....                           | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>BETHLEHEM, PA (LEHIGH COUNTY PART) *</b>      |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>         | <b>47</b>               | <b>42 164</b>      | <b>13 919</b>            | <b>2 839</b>                    | <b>413</b>  | <b>21.6</b>                              | <b>2.3</b>             |
| 541  | Professional, scientific, & technical services .....                    | 47                      | 42 164             | 13 919                   | 2 839                           | 413   | 21.6                                     | 2.3                    |
| 5411   | Legal services .....  | 13                      | 3 098              | 1 054                    | 209                             | 33  | 39.9                                     | 8.4                    |
| 54111  | Offices of lawyers .....  | 13                      | 3 098              | 1 054                    | 209                             | 33  | 39.9                                     | 8.4                    |
| 541110   | Offices of lawyers .....  | 13                      | 3 098              | 1 054                    | 209                             | 33  | 39.9                                     | 8.4                    |
| 5411101  | Offices of lawyers (except legal aid societies) .....                   | 13                      | 3 098              | 1 054                    | 209                             | 33  | 39.9                                     | 8.4                    |
| 5412   | Accounting, tax return prep, bookkeeping, & payroll services .....      | 5                       | 2 071              | 1 112                    | 239                             | 37  | 1.2                                      | —                      |
| 54121  | Accounting, tax return prep, bookkeeping, & payroll services .....      | 5                       | 2 071              | 1 112                    | 239                             | 37  | 1.2                                      | —                      |
| 5413   | Architectural, engineering, & related services .....                    | 13                      | 11 283             | 4 711                    | 854                             | 79  | 46.4                                     | .5                     |
| 5415   | Computer systems design & related services .....                        | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 54151  | Computer systems design & related services .....                        | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 541512   | Computer systems design services .....                                  | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 5416   | Management, scientific, & technical consulting services .....           | 5                       | D                  | D                        | D                               | c   | D  | D                      |
| 54161  | Management consulting services .....                                    | 5                       | D                  | D                        | D                               | c   | D  | D                      |
| 541611   | Administrative management & general management consulting service ..... | 2                       | D                  | D                        | D                               | c   | D  | D                      |
| 5418   | Advertising & related services .....                                    | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>BETHLEHEM, PA (NORTHAMPTON COUNTY PART) *</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>         | <b>130</b>              | <b>133 699</b>     | <b>41 406</b>            | <b>9 734</b>                    | <b>975</b>  | <b>35.6</b>                              | <b>5.3</b>             |
| 541  | Professional, scientific, & technical services .....                    | 130                     | 133 699            | 41 406                   | 9 734                           | 975   | 35.6                                     | 5.3                    |
| 5411   | Legal services .....  | 57                      | 15 722             | 5 008                    | 1 403                           | 175   | 44.3                                     | 8.3                    |
| 54111  | Offices of lawyers .....  | 52                      | 14 143             | 4 643                    | 1 310                           | 162   | 44.3                                     | 3.0                    |
| 541110   | Offices of lawyers .....  | 52                      | 14 143             | 4 643                    | 1 310                           | 162   | 44.3                                     | 3.0                    |
| 5411101  | Offices of lawyers (except legal aid societies) .....                   | 52                      | 14 143             | 4 643                    | 1 310                           | 162   | 44.3                                     | 3.0                    |
| 5412   | Accounting, tax return prep, bookkeeping, & payroll services .....      | 12                      | 5 329              | 2 977                    | 862                             | 118   | 22.4                                     | 1.1                    |
| 54121  | Accounting, tax return prep, bookkeeping, & payroll services .....      | 12                      | 5 329              | 2 977                    | 862                             | 118   | 22.4                                     | 1.1                    |
| 5413   | Architectural, engineering, & related services .....                    | 22                      | 83 676             | 21 118                   | 4 766                           | 374   | 38.0                                     | 5.9                    |
| 54133  | Engineering services .....  | 14                      | 79 196             | 19 143                   | 4 325                           | 323   | 38.2                                     | 6.2                    |
| 541330   | Engineering services .....  | 14                      | 79 196             | 19 143                   | 4 325                           | 323   | 38.2                                     | 6.2                    |
| 5414   | Specialized design services .....                                       | 7                       | D                  | D                        | D                               | a   | D  | D                      |
| 5415   | Computer systems design & related services .....                        | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 54151  | Computer systems design & related services .....                        | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 5416   | Management, scientific, & technical consulting services .....           | 10                      | D                  | D                        | D                               | c   | D  | D                      |
| 54161  | Management consulting services .....                                    | 8                       | D                  | D                        | D                               | c   | D  | D                      |
| 541612   | Human resources & executive search consulting services .....            | 4                       | D                  | D                        | D                               | c   | D  | D                      |
| 5416123  | Human resources & personnel management consulting .....                 | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418   | Advertising & related services .....                                    | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 54184  | Media representatives .....   | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 541840   | Media representatives .....   | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418402  | Publishers' advertising representatives .....                           | 1                       | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>BETHLEHEM TOWNSHIP, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                     | <b>Professional, scientific, &amp; technical services .....</b>    | <b>20</b>               | <b>10 140</b>      | <b>4 274</b>             | <b>1 155</b>                    | <b>108</b>  | <b>28.9</b>                              | <b>.1</b>              |
| 541                           | Professional, scientific, & technical services .....               | 20                      | 10 140             | 4 274                    | 1 155                           | 108   | 28.9                                     | .1                     |
| 5415                          | Computer systems design & related services .....                   | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 54151                         | Computer systems design & related services .....                   | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 5418                          | Advertising & related services .....                               | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>BIRDSBORO, PA</b>          |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                     | <b>Professional, scientific, &amp; technical services .....</b>    | <b>4</b>                | <b>1 570</b>       | <b>871</b>               | <b>215</b>                      | <b>19</b>   | <b>21.9</b>                              | <b>—</b>               |
| 541                           | Professional, scientific, & technical services .....               | 4                       | 1 570              | 871                      | 215                             | 19  | 21.9                                     | —                      |
| <b>BLAIRSVILLE, PA</b>        |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                     | <b>Professional, scientific, &amp; technical services .....</b>    | <b>7</b>                | <b>2 042</b>       | <b>778</b>               | <b>234</b>                      | <b>99</b>   | <b>15.7</b>                              | <b>71.6</b>            |
| 541                           | Professional, scientific, & technical services .....               | 7                       | 2 042              | 778                      | 234                             | 99  | 15.7                                     | 71.6                   |
| 5412                          | Accounting, tax return prep, bookkeeping, & payroll services ..... | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 54121                         | Accounting, tax return prep, bookkeeping, & payroll services ..... | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>BLAKELY, PA</b>            |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                     | <b>Professional, scientific, &amp; technical services .....</b>    | <b>14</b>               | <b>2 744</b>       | <b>1 278</b>             | <b>215</b>                      | <b>34</b>   | <b>55.6</b>                              | <b>2.3</b>             |
| 541                           | Professional, scientific, & technical services .....               | 14                      | 2 744              | 1 278                    | 215                             | 34  | 55.6                                     | 2.3                    |
| 5413                          | Architectural, engineering, & related services .....               | 4                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>BLOOMSBURG, PA</b>         |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                     | <b>Professional, scientific, &amp; technical services .....</b>    | <b>27</b>               | <b>7 690</b>       | <b>2 611</b>             | <b>579</b>                      | <b>140</b>  | <b>56.8</b>                              | <b>1.1</b>             |
| 541                           | Professional, scientific, & technical services .....               | 27                      | 7 690              | 2 611                    | 579                             | 140   | 56.8                                     | 1.1                    |
| 5411                          | Legal services .....   | 13                      | 4 580              | 1 520                    | 317                             | 67  | 41.6                                     | .4                     |
| 54111                         | Offices of lawyers .....   | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110                        | Offices of lawyers .....   | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                       | Offices of lawyers (except legal aid societies) .....              | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 5412                          | Accounting, tax return prep, bookkeeping, & payroll services ..... | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 54121                         | Accounting, tax return prep, bookkeeping, & payroll services ..... | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>BOYERTOWN, PA</b>          |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                     | <b>Professional, scientific, &amp; technical services .....</b>    | <b>22</b>               | <b>10 771</b>      | <b>3 536</b>             | <b>754</b>                      | <b>107</b>  | <b>24.1</b>                              | <b>.3</b>              |
| 541                           | Professional, scientific, & technical services .....               | 22                      | 10 771             | 3 536                    | 754                             | 107   | 24.1                                     | .3                     |
| 5412                          | Accounting, tax return prep, bookkeeping, & payroll services ..... | 5                       | 1 571              | 587                      | 194                             | 38  | 24.2                                     | 1.9                    |
| 54121                         | Accounting, tax return prep, bookkeeping, & payroll services ..... | 5                       | 1 571              | 587                      | 194                             | 38  | 24.2                                     | 1.9                    |
| 5415                          | Computer systems design & related services .....                   | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 54151                         | Computer systems design & related services .....                   | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>BRACKENRIDGE, PA</b>       |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                     | <b>Professional, scientific, &amp; technical services .....</b>    | <b>1</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| <b>BRADDOCK, PA</b>           |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                     | <b>Professional, scientific, &amp; technical services .....</b>    | <b>3</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>b</b>  | <b>D</b>                                 | <b>D</b>               |
| 541                           | Professional, scientific, & technical services .....               | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>BRADFORD, PA</b>           |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                     | <b>Professional, scientific, &amp; technical services .....</b>    | <b>26</b>               | <b>5 860</b>       | <b>1 523</b>             | <b>356</b>                      | <b>89</b>   | <b>67.7</b>                              | <b>13.9</b>            |
| 541                           | Professional, scientific, & technical services .....               | 26                      | 5 860              | 1 523                    | 356                             | 89  | 67.7                                     | 13.9                   |
| 5411                          | Legal services .....   | 10                      | 2 997              | 639                      | 144                             | 36  | 61.9                                     | 27.2                   |
| 54111                         | Offices of lawyers .....   | 10                      | 2 997              | 639                      | 144                             | 36  | 61.9                                     | 27.2                   |
| 541110                        | Offices of lawyers .....   | 10                      | 2 997              | 639                      | 144                             | 36  | 61.9                                     | 27.2                   |
| 5411101                       | Offices of lawyers (except legal aid societies) .....              | 10                      | 2 997              | 639                      | 144                             | 36  | 61.9                                     | 27.2                   |
| <b>BRENTWOOD, PA</b>          |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                     | <b>Professional, scientific, &amp; technical services .....</b>    | <b>14</b>               | <b>5 107</b>       | <b>2 142</b>             | <b>471</b>                      | <b>81</b>   | <b>29.2</b>                              | <b>5.7</b>             |
| 541                           | Professional, scientific, & technical services .....               | 14                      | 5 107              | 2 142                    | 471                             | 81  | 29.2                                     | 5.7                    |
| 5412                          | Accounting, tax return prep, bookkeeping, & payroll services ..... | 5                       | 2 350              | 728                      | 170                             | 35  | 11.4                                     | —                      |
| 54121                         | Accounting, tax return prep, bookkeeping, & payroll services ..... | 5                       | 2 350              | 728                      | 170                             | 35  | 11.4                                     | —                      |
| <b>BRIDGEPORT, PA</b>         |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                     | <b>Professional, scientific, &amp; technical services .....</b>    | <b>9</b>                | <b>3 938</b>       | <b>1 381</b>             | <b>299</b>                      | <b>86</b>   | <b>20.4</b>                              | <b>6.6</b>             |
| 541                           | Professional, scientific, & technical services .....               | 9                       | 3 938              | 1 381                    | 299                             | 86  | 20.4                                     | 6.6                    |
| 5413                          | Architectural, engineering, & related services .....               | 1                       | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>BRIDGEVILLE, PA</b>         |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services .....</b>    | <b>31</b>               | <b>26 928</b>      | <b>12 086</b>            | <b>2 888</b>                    | <b>331</b>  | <b>21.9</b>                              | <b>1.2</b>             |
| 541                            | Professional, scientific, & technical services .....               | 31                      | 26 928             | 12 086                   | 2 888                           | 331   | 21.9                                     | 1.2                    |
| 5412                           | Accounting, tax return prep, bookkeeping, & payroll services ..... | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 54121                          | Accounting, tax return prep, bookkeeping, & payroll services ..... | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413                           | Architectural, engineering, & related services .....               | 10                      | 20 987             | 10 205                   | 2 461                           | 245   | 9.5                                      | 1.2                    |
| 54133                          | Engineering services .....   | 8                       | D                  | D                        | D                               | c   | D  | D                      |
| 541330                         | Engineering services .....   | 8                       | D                  | D                        | D                               | c   | D  | D                      |
| <b>BRISTOL, PA</b>             |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services .....</b>    | <b>15</b>               | <b>6 604</b>       | <b>3 486</b>             | <b>869</b>                      | <b>93</b>   | <b>64.8</b>                              | <b>4.1</b>             |
| 541                            | Professional, scientific, & technical services .....               | 15                      | 6 604              | 3 486                    | 869                             | 93  | 64.8                                     | 4.1                    |
| 5414                           | Specialized design services .....                                  | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 54149                          | Other specialized design services .....                            | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 541490                         | Other specialized design services .....                            | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>BRISTOL TOWNSHIP, PA</b>    |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services .....</b>    | <b>40</b>               | <b>33 773</b>      | <b>27 655</b>            | <b>6 862</b>                    | <b>460</b>  | <b>16.1</b>                              | <b>.5</b>              |
| 541                            | Professional, scientific, & technical services .....               | 40                      | 33 773             | 27 655                   | 6 862                           | 460   | 16.1                                     | .5                     |
| 5412                           | Accounting, tax return prep, bookkeeping, & payroll services ..... | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 54121                          | Accounting, tax return prep, bookkeeping, & payroll services ..... | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413                           | Architectural, engineering, & related services .....               | 8                       | D                  | D                        | D                               | e   | D  | D                      |
| 54133                          | Engineering services .....   | 7                       | D                  | D                        | D                               | e   | D  | D                      |
| 541330                         | Engineering services .....   | 7                       | D                  | D                        | D                               | e   | D  | D                      |
| <b>BROOKHAVEN, PA</b>          |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services .....</b>    | <b>7</b>                | <b>1 148</b>       | <b>430</b>               | <b>48</b>                       | <b>10</b>   | <b>70.4</b>                              | <b>—</b>               |
| 541                            | Professional, scientific, & technical services .....               | 7                       | 1 148              | 430                      | 48                              | 10  | 70.4                                     | —                      |
| <b>BROOKVILLE, PA</b>          |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services .....</b>    | <b>13</b>               | <b>3 314</b>       | <b>1 177</b>             | <b>256</b>                      | <b>49</b>   | <b>40.1</b>                              | <b>2.5</b>             |
| 541                            | Professional, scientific, & technical services .....               | 13                      | 3 314              | 1 177                    | 256                             | 49  | 40.1                                     | 2.5                    |
| <b>BROWNSVILLE, PA</b>         |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services .....</b>    | <b>2</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| <b>BUCKINGHAM TOWNSHIP, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services .....</b>    | <b>42</b>               | <b>28 052</b>      | <b>13 496</b>            | <b>3 265</b>                    | <b>379</b>  | <b>20.9</b>                              | <b>.8</b>              |
| 541                            | Professional, scientific, & technical services .....               | 42                      | 28 052             | 13 496                   | 3 265                           | 379   | 20.9                                     | .8                     |
| 5412                           | Accounting, tax return prep, bookkeeping, & payroll services ..... | 3                       | 1 319              | 894                      | 234                             | 5   | D  | —                      |
| 54121                          | Accounting, tax return prep, bookkeeping, & payroll services ..... | 3                       | 1 319              | 894                      | 234                             | 5   | D  | —                      |
| 5413                           | Architectural, engineering, & related services .....               | 7                       | 6 239              | 3 235                    | 799                             | 70  | 17.2                                     | .4                     |
| 5416                           | Management, scientific, & technical consulting services .....      | 12                      | 5 887              | 2 511                    | 546                             | 66  | 33.7                                     | —                      |
| 54161                          | Management consulting services .....                               | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418                           | Advertising & related services .....                               | 4                       | D                  | D                        | D                               | c   | D  | D                      |
| <b>BUTLER, PA</b>              |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services .....</b>    | <b>66</b>               | <b>24 681</b>      | <b>11 677</b>            | <b>2 431</b>                    | <b>339</b>  | <b>25.8</b>                              | <b>3.8</b>             |
| 541                            | Professional, scientific, & technical services .....               | 66                      | 24 681             | 11 677                   | 2 431                           | 339   | 25.8                                     | 3.8                    |
| 5411                           | Legal services .....   | 36                      | 9 618              | 3 071                    | 700                             | 127   | 45.8                                     | 5.2                    |
| 54111                          | Offices of lawyers .....   | 34                      | D                  | D                        | D                               | c   | D  | D                      |
| 541110                         | Offices of lawyers .....   | 34                      | D                  | D                        | D                               | c   | D  | D                      |
| 5411101                        | Offices of lawyers (except legal aid societies) .....              | 34                      | D                  | D                        | D                               | c   | D  | D                      |
| 5412                           | Accounting, tax return prep, bookkeeping, & payroll services ..... | 12                      | 1 284              | 383                      | 105                             | 34  | 83.0                                     | 17.0                   |
| 54121                          | Accounting, tax return prep, bookkeeping, & payroll services ..... | 12                      | 1 284              | 383                      | 105                             | 34  | 83.0                                     | 17.0                   |
| 5413                           | Architectural, engineering, & related services .....               | 9                       | 12 545             | 7 769                    | 1 521                           | 159   | 4.1                                      | —                      |
| 54131                          | Architectural services .....                                       | 2                       | D                  | D                        | D                               | c   | D  | D                      |
| 541310                         | Architectural services .....                                       | 2                       | D                  | D                        | D                               | c   | D  | D                      |
| <b>BUTLER TOWNSHIP, PA</b>     |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services .....</b>    | <b>19</b>               | <b>13 470</b>      | <b>6 342</b>             | <b>1 354</b>                    | <b>149</b>  | <b>10.5</b>                              | <b>28.8</b>            |
| 541                            | Professional, scientific, & technical services .....               | 19                      | 13 470             | 6 342                    | 1 354                           | 149   | 10.5                                     | 28.8                   |
| 5412                           | Accounting, tax return prep, bookkeeping, & payroll services ..... | 5                       | 1 253              | 379                      | 91                              | 18  | 52.5                                     | —                      |
| 54121                          | Accounting, tax return prep, bookkeeping, & payroll services ..... | 5                       | 1 253              | 379                      | 91                              | 18  | 52.5                                     | —                      |
| 5415                           | Computer systems design & related services .....                   | 3                       | D                  | D                        | D                               | c   | D  | D                      |
| 54151                          | Computer systems design & related services .....                   | 3                       | D                  | D                        | D                               | c   | D  | D                      |
| 541512                         | Computer systems design services .....                             | 2                       | D                  | D                        | D                               | c   | D  | D                      |
| 5416                           | Management, scientific, & technical consulting services .....      | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 54161                          | Management consulting services .....                               | 2                       | D                  | D                        | D                               | b   | D  | D                      |

See footnotes at end of table.

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[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]

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|---------------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
|                           |  |                         |                    |                          |                                 |   | From administrative records <sup>1</sup> | Estimated <sup>2</sup> |
| <b>CALIFORNIA, PA</b>     |  |                         |                    |                          |                                 |   |  |                        |
| 54                        | Professional, scientific, & technical services .....               | 4                       | 567                | 273                      | 62                              | 8   | 31.6                                     | —                      |
| <b>CALN TOWNSHIP, PA</b>  |  |                         |                    |                          |                                 |   |  |                        |
| 54                        | Professional, scientific, & technical services .....               | 15                      | 6 198              | 1 475                    | 262                             | 31  | 90.9                                     | 1.0                    |
| 541                       | Professional, scientific, & technical services .....               | 15                      | 6 198              | 1 475                    | 262                             | 31  | 90.9                                     | 1.0                    |
| 5413                      | Architectural, engineering, & related services .....               | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>CAMP HILL, PA</b>      |  |                         |                    |                          |                                 |   |  |                        |
| 54                        | Professional, scientific, & technical services .....               | 48                      | 25 167             | 10 046                   | 1 789                           | 270   | 34.0                                     | 2.6                    |
| 541                       | Professional, scientific, & technical services .....               | 48                      | 25 167             | 10 046                   | 1 789                           | 270   | 34.0                                     | 2.6                    |
| 5411                      | Legal services .....   | 14                      | 4 603              | 1 979                    | 439                             | 56  | 40.0                                     | 8.7                    |
| 54111                     | Offices of lawyers .....   | 14                      | 4 603              | 1 979                    | 439                             | 56  | 40.0                                     | 8.7                    |
| 541110                    | Offices of lawyers .....   | 14                      | 4 603              | 1 979                    | 439                             | 56  | 40.0                                     | 8.7                    |
| 5411101                   | Offices of lawyers (except legal aid societies) .....              | 14                      | 4 603              | 1 979                    | 439                             | 56  | 40.0                                     | 8.7                    |
| 5412                      | Accounting, tax return prep, bookkeeping, & payroll services ..... | 7                       | 3 167              | 1 320                    | 328                             | 50  | 44.9                                     | —                      |
| 54121                     | Accounting, tax return prep, bookkeeping, & payroll services ..... | 7                       | 3 167              | 1 320                    | 328                             | 50  | 44.9                                     | —                      |
| 5413                      | Architectural, engineering, & related services .....               | 8                       | 3 802              | 1 557                    | 361                             | 50  | 82.0                                     | 2.9                    |
| 5415                      | Computer systems design & related services .....                   | 4                       | 7 802              | 3 797                    | 406                             | 60  | 2.6                                      | —                      |
| 54151                     | Computer systems design & related services .....                   | 4                       | 7 802              | 3 797                    | 406                             | 60  | 2.6                                      | —                      |
| 5416                      | Management, scientific, & technical consulting services .....      | 9                       | 3 679              | 1 031                    | 179                             | 20  | 11.4                                     | —                      |
| 54161                     | Management consulting services .....                               | 8                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>CANONSBURG, PA</b>     |  |                         |                    |                          |                                 |   |  |                        |
| 54                        | Professional, scientific, & technical services .....               | 32                      | 30 109             | 6 459                    | 1 709                           | 238   | 12.6                                     | 2.4                    |
| 541                       | Professional, scientific, & technical services .....               | 32                      | 30 109             | 6 459                    | 1 709                           | 238   | 12.6                                     | 2.4                    |
| 5412                      | Accounting, tax return prep, bookkeeping, & payroll services ..... | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 54121                     | Accounting, tax return prep, bookkeeping, & payroll services ..... | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413                      | Architectural, engineering, & related services .....               | 7                       | 21 996             | 3 920                    | 1 016                           | 110   | 3.3                                      | —                      |
| 54133                     | Engineering services .....   | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 541330                    | Engineering services .....   | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>CARBONDALE, PA</b>     |  |                         |                    |                          |                                 |   |  |                        |
| 54                        | Professional, scientific, & technical services .....               | 12                      | 2 476              | 916                      | 229                             | 34  | 30.7                                     | —                      |
| 541                       | Professional, scientific, & technical services .....               | 12                      | 2 476              | 916                      | 229                             | 34  | 30.7                                     | —                      |
| <b>CARLISLE, PA</b>       |  |                         |                    |                          |                                 |   |  |                        |
| 54                        | Professional, scientific, & technical services .....               | 77                      | 32 610             | 12 580                   | 3 031                           | 424   | 30.6                                     | 21.7                   |
| 541                       | Professional, scientific, & technical services .....               | 77                      | 32 610             | 12 580                   | 3 031                           | 424   | 30.6                                     | 21.7                   |
| 5411                      | Legal services .....   | 30                      | 9 302              | 3 344                    | 712                             | 115   | 35.8                                     | 5.7                    |
| 54111                     | Offices of lawyers .....   | 29                      | D                  | D                        | D                               | c   | D  | D                      |
| 541110                    | Offices of lawyers .....   | 29                      | D                  | D                        | D                               | c   | D  | D                      |
| 5411101                   | Offices of lawyers (except legal aid societies) .....              | 29                      | D                  | D                        | D                               | c   | D  | D                      |
| 5412                      | Accounting, tax return prep, bookkeeping, & payroll services ..... | 17                      | 4 150              | 1 396                    | 379                             | 85  | 46.7                                     | —                      |
| 54121                     | Accounting, tax return prep, bookkeeping, & payroll services ..... | 17                      | 4 150              | 1 396                    | 379                             | 85  | 46.7                                     | —                      |
| 541219                    | Other accounting services .....                                    | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413                      | Architectural, engineering, & related services .....               | 9                       | 8 791              | 3 800                    | 883                             | 94  | 29.5                                     | —                      |
| 5418                      | Advertising & related services .....                               | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>CARNEGIE, PA</b>       |  |                         |                    |                          |                                 |   |  |                        |
| 54                        | Professional, scientific, & technical services .....               | 38                      | 48 037             | 11 479                   | 2 082                           | 252   | 29.9                                     | 9.1                    |
| 541                       | Professional, scientific, & technical services .....               | 38                      | 48 037             | 11 479                   | 2 082                           | 252   | 29.9                                     | 9.1                    |
| 5412                      | Accounting, tax return prep, bookkeeping, & payroll services ..... | 5                       | 2 413              | 1 310                    | 230                             | 27  | 20.4                                     | 9.7                    |
| 54121                     | Accounting, tax return prep, bookkeeping, & payroll services ..... | 5                       | 2 413              | 1 310                    | 230                             | 27  | 20.4                                     | 9.7                    |
| 5413                      | Architectural, engineering, & related services .....               | 12                      | 35 560             | 6 747                    | 1 190                           | 144   | 32.4                                     | 5.5                    |
| 54133                     | Engineering services .....   | 12                      | 35 560             | 6 747                    | 1 190                           | 144   | 32.4                                     | 5.5                    |
| 541330                    | Engineering services .....   | 12                      | 35 560             | 6 747                    | 1 190                           | 144   | 32.4                                     | 5.5                    |
| 5418                      | Advertising & related services .....                               | 5                       | 2 784              | 469                      | 80                              | 12  | 35.4                                     | 53.5                   |
| <b>CASTLE SHANNON, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| 54                        | Professional, scientific, & technical services .....               | 31                      | 18 272             | 6 345                    | 1 348                           | 163   | 34.2                                     | 5.9                    |
| 541                       | Professional, scientific, & technical services .....               | 31                      | 18 272             | 6 345                    | 1 348                           | 163   | 34.2                                     | 5.9                    |
| 5411                      | Legal services .....   | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 5412                      | Accounting, tax return prep, bookkeeping, & payroll services ..... | 8                       | 2 729              | 886                      | 193                             | 31  | 19.1                                     | 5.9                    |
| 54121                     | Accounting, tax return prep, bookkeeping, & payroll services ..... | 8                       | 2 729              | 886                      | 193                             | 31  | 19.1                                     | 5.9                    |
| 5413                      | Architectural, engineering, & related services .....               | 9                       | 5 721              | 2 268                    | 555                             | 45  | 52.2                                     | 10.5                   |
| 5414                      | Specialized design services .....                                  | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 54143                     | Graphic design services .....                                      | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 541430                    | Graphic design services .....                                      | 2                       | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>CATASAUQUA, PA</b>      |  |                         |                    |                          |                                 |   |  |                        |
| 54                         | Professional, scientific, & technical services .....               | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>CECIL TOWNSHIP, PA</b>  |  |                         |                    |                          |                                 |   |  |                        |
| 54                         | Professional, scientific, & technical services .....               | 20                      | 49 295             | 14 348                   | 2 849                           | 199   | 5.2                                      | 30.0                   |
| 541                        | Professional, scientific, & technical services .....               | 20                      | 49 295             | 14 348                   | 2 849                           | 199   | 5.2                                      | 30.0                   |
| 5412                       | Accounting, tax return prep, bookkeeping, & payroll services ..... | 4                       | D                  | D                        | D                               | a   | D  | D                      |
| 54121                      | Accounting, tax return prep, bookkeeping, & payroll services ..... | 4                       | D                  | D                        | D                               | a   | D  | D                      |
| 5413                       | Architectural, engineering, & related services .....               | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 54133                      | Engineering services .....   | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 541330                     | Engineering services .....   | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 5415                       | Computer systems design & related services .....                   | 4                       | D                  | D                        | D                               | c   | D  | D                      |
| 54151                      | Computer systems design & related services .....                   | 4                       | D                  | D                        | D                               | c   | D  | D                      |
| 541511                     | Custom computer programming services .....                         | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 541512                     | Computer systems design services .....                             | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>CENTER TOWNSHIP, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| 54                         | Professional, scientific, & technical services .....               | 13                      | 2 582              | 804                      | 167                             | 45  | 49.1                                     | 18.7                   |
| 541                        | Professional, scientific, & technical services .....               | 13                      | 2 582              | 804                      | 167                             | 45  | 49.1                                     | 18.7                   |
| <b>CENTERVILLE, PA</b>     |  |                         |                    |                          |                                 |   |  |                        |
| 54                         | Professional, scientific, & technical services .....               | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>CHALFONT, PA</b>        |  |                         |                    |                          |                                 |   |  |                        |
| 54                         | Professional, scientific, & technical services .....               | 15                      | 5 870              | 1 984                    | 353                             | 65  | 49.5                                     | 12.9                   |
| 541                        | Professional, scientific, & technical services .....               | 15                      | 5 870              | 1 984                    | 353                             | 65  | 49.5                                     | 12.9                   |
| <b>CHAMBERSBURG, PA</b>    |  |                         |                    |                          |                                 |   |  |                        |
| 54                         | Professional, scientific, & technical services .....               | 68                      | 36 364             | 14 932                   | 3 229                           | 438   | 26.9                                     | 3.0                    |
| 541                        | Professional, scientific, & technical services .....               | 68                      | 36 364             | 14 932                   | 3 229                           | 438   | 26.9                                     | 3.0                    |
| 5411                       | Legal services .....   | 26                      | 8 251              | 3 562                    | 651                             | 86  | 50.5                                     | 2.5                    |
| 54111                      | Offices of lawyers .....   | 24                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110                     | Offices of lawyers .....   | 24                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                    | Offices of lawyers (except legal aid societies) .....              | 24                      | D                  | D                        | D                               | b   | D  | D                      |
| 5412                       | Accounting, tax return prep, bookkeeping, & payroll services ..... | 12                      | 5 712              | 1 934                    | 531                             | 110   | 18.7                                     | 5.0                    |
| 54121                      | Accounting, tax return prep, bookkeeping, & payroll services ..... | 12                      | 5 712              | 1 934                    | 531                             | 110   | 18.7                                     | 5.0                    |
| 541211                     | Offices of certified public accountants .....                      | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 5413                       | Architectural, engineering, & related services .....               | 16                      | 11 250             | 5 123                    | 1 047                           | 128   | 25.0                                     | 3.3                    |
| 5416                       | Management, scientific, & technical consulting services .....      | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 54161                      | Management consulting services .....                               | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>CHARLEROI, PA</b>       |  |                         |                    |                          |                                 |   |  |                        |
| 54                         | Professional, scientific, & technical services .....               | 18                      | 5 690              | 2 353                    | 525                             | 117   | 15.1                                     | 9.5                    |
| 541                        | Professional, scientific, & technical services .....               | 18                      | 5 690              | 2 353                    | 525                             | 117   | 15.1                                     | 9.5                    |
| 5411                       | Legal services .....   | 9                       | 2 965              | 1 149                    | 245                             | 51  | 23.6                                     | 1.7                    |
| 54111                      | Offices of lawyers .....   | 9                       | 2 965              | 1 149                    | 245                             | 51  | 23.6                                     | 1.7                    |
| 541110                     | Offices of lawyers .....   | 9                       | 2 965              | 1 149                    | 245                             | 51  | 23.6                                     | 1.7                    |
| 5411101                    | Offices of lawyers (except legal aid societies) .....              | 9                       | 2 965              | 1 149                    | 245                             | 51  | 23.6                                     | 1.7                    |
| 5413                       | Architectural, engineering, & related services .....               | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>CHELTENHAM TOWNSHIP, PA</b>   |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                        | <b>Professional, scientific, &amp; technical services .....</b>    | <b>139</b>              | <b>78 222</b>      | <b>34 974</b>            | <b>6 809</b>                    | <b>1 154</b>  | <b>48.0</b>                              | <b>11.7</b>            |
| 541                              | Professional, scientific, & technical services .....               | 139                     | 78 222             | 34 974                   | 6 809                           | 1 154   | 48.0                                     | 11.7                   |
| 5411                             | Legal services .....   | 28                      | 10 941             | 5 220                    | 910                             | 110   | 36.2                                     | 8.0                    |
| 54111                            | Offices of lawyers .....   | 25                      | 10 309             | 5 016                    | 873                             | 104   | 33.3                                     | 7.4                    |
| 541110                           | Offices of lawyers .....   | 25                      | 10 309             | 5 016                    | 873                             | 104   | 33.3                                     | 7.4                    |
| 5411101                          | Offices of lawyers (except legal aid societies) .....              | 25                      | 10 309             | 5 016                    | 873                             | 104   | 33.3                                     | 7.4                    |
| 5412                             | Accounting, tax return prep, bookkeeping, & payroll services ..... | 37                      | 22 678             | 12 341                   | 2 655                           | 699   | 46.9                                     | 3.4                    |
| 54121                            | Accounting, tax return prep, bookkeeping, & payroll services ..... | 37                      | 22 678             | 12 341                   | 2 655                           | 699   | 46.9                                     | 3.4                    |
| 541211                           | Offices of certified public accountants .....                      | 29                      | 14 675             | 6 870                    | 1 299                           | 146   | 67.5                                     | 5.3                    |
| 541213                           | Tax return preparation services .....                              | 1                       | D                  | D                        | D                               | e   | D  | D                      |
| 5413                             | Architectural, engineering, & related services .....               | 12                      | 4 367              | 1 908                    | 372                             | 48  | 55.9                                     | 10.1                   |
| 5414                             | Specialized design services .....                                  | 6                       | 1 638              | 553                      | 129                             | 20  | 39.4                                     | —                      |
| 54143                            | Graphic design services .....                                      | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 541430                           | Graphic design services .....                                      | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 5415                             | Computer systems design & related services .....                   | 24                      | 16 600             | 5 128                    | 1 242                           | 130   | 50.8                                     | 1.1                    |
| 54151                            | Computer systems design & related services .....                   | 24                      | 16 600             | 5 128                    | 1 242                           | 130   | 50.8                                     | 1.1                    |
| 541511                           | Custom computer programming services .....                         | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 541512                           | Computer systems design services .....                             | 14                      | 8 880              | 1 324                    | 269                             | 35  | 87.2                                     | 2.0                    |
| 5415122                          | Computer systems consultants (except systems integrators) .....    | 11                      | D                  | D                        | D                               | a   | D  | D                      |
| 5416                             | Management, scientific, & technical consulting services .....      | 16                      | 13 063             | 7 406                    | 1 069                           | 96  | 40.2                                     | 45.1                   |
| 54161                            | Management consulting services .....                               | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| 54169                            | Other scientific & technical consulting services .....             | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 541690                           | Other scientific & technical consulting services .....             | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418                             | Advertising & related services .....                               | 10                      | 7 429              | 1 861                    | 310                             | 33  | 78.4                                     | 3.9                    |
| <b>CHESTER, PA</b>               |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                        | <b>Professional, scientific, &amp; technical services .....</b>    | <b>9</b>                | <b>4 208</b>       | <b>1 820</b>             | <b>432</b>                      | <b>52</b>   | <b>71.6</b>                              | <b>—</b>               |
| 541                              | Professional, scientific, & technical services .....               | 9                       | 4 208              | 1 820                    | 432                             | 52  | 71.6                                     | —                      |
| 5413                             | Architectural, engineering, & related services .....               | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>CHESTER HEIGHTS, PA</b>       |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                        | <b>Professional, scientific, &amp; technical services .....</b>    | <b>7</b>                | <b>1 108</b>       | <b>305</b>               | <b>42</b>                       | <b>13</b>   | <b>74.3</b>                              | <b>12.2</b>            |
| 541                              | Professional, scientific, & technical services .....               | 7                       | 1 108              | 305                      | 42                              | 13  | 74.3                                     | 12.2                   |
| <b>CHESTNUTHILL TOWNSHIP, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                        | <b>Professional, scientific, &amp; technical services .....</b>    | <b>21</b>               | <b>4 595</b>       | <b>1 741</b>             | <b>336</b>                      | <b>64</b>   | <b>75.9</b>                              | <b>3.7</b>             |
| 541                              | Professional, scientific, & technical services .....               | 21                      | 4 595              | 1 741                    | 336                             | 64  | 75.9                                     | 3.7                    |
| 5413                             | Architectural, engineering, & related services .....               | 7                       | 1 511              | 542                      | 87                              | 20  | 79.8                                     | 9.6                    |
| <b>CHURCHILL, PA</b>             |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                        | <b>Professional, scientific, &amp; technical services .....</b>    | <b>9</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| 541                              | Professional, scientific, & technical services .....               | 9                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>CLAIRTON, PA</b>              |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                        | <b>Professional, scientific, &amp; technical services .....</b>    | <b>6</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| 541                              | Professional, scientific, & technical services .....               | 6                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>CLARION, PA</b>               |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                        | <b>Professional, scientific, &amp; technical services .....</b>    | <b>25</b>               | <b>6 744</b>       | <b>2 486</b>             | <b>500</b>                      | <b>98</b>   | <b>32.9</b>                              | <b>13.0</b>            |
| 541                              | Professional, scientific, & technical services .....               | 25                      | 6 744              | 2 486                    | 500                             | 98  | 32.9                                     | 13.0                   |
| 5411                             | Legal services .....   | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| 54111                            | Offices of lawyers .....   | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110                           | Offices of lawyers .....   | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                          | Offices of lawyers (except legal aid societies) .....              | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| 5412                             | Accounting, tax return prep, bookkeeping, & payroll services ..... | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 54121                            | Accounting, tax return prep, bookkeeping, & payroll services ..... | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413                             | Architectural, engineering, & related services .....               | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>CLARKS SUMMIT, PA</b>         |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                        | <b>Professional, scientific, &amp; technical services .....</b>    | <b>24</b>               | <b>19 956</b>      | <b>11 520</b>            | <b>2 192</b>                    | <b>248</b>  | <b>12.2</b>                              | <b>2.1</b>             |
| 541                              | Professional, scientific, & technical services .....               | 24                      | 19 956             | 11 520                   | 2 192                           | 248   | 12.2                                     | 2.1                    |
| 5413                             | Architectural, engineering, & related services .....               | 7                       | 16 438             | 10 148                   | 1 907                           | 207   | 5.6                                      | —                      |
| 54131                            | Architectural services .....                                       | 3                       | D                  | D                        | D                               | c   | D  | D                      |
| 541310                           | Architectural services .....                                       | 3                       | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>CLEARFIELD, PA</b>      |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                  | <b>Professional, scientific, &amp; technical services .....</b>    | <b>41</b>               | <b>9 637</b>       | <b>2 697</b>             | <b>650</b>                      | <b>164</b>  | <b>49.8</b>                              | <b>1.1</b>             |
| 541                        | Professional, scientific, & technical services .....               | 41                      | 9 637              | 2 697                    | 650                             | 164   | 49.8                                     | 1.1                    |
| 5411                       | Legal services .....   | 27                      | 4 469              | 1 083                    | 256                             | 63  | 42.9                                     | 2.4                    |
| 54111                      | Offices of lawyers .....   | 27                      | 4 469              | 1 083                    | 256                             | 63  | 42.9                                     | 2.4                    |
| 541110                     | Offices of lawyers .....   | 27                      | 4 469              | 1 083                    | 256                             | 63  | 42.9                                     | 2.4                    |
| 5411101                    | Offices of lawyers (except legal aid societies) .....              | 27                      | 4 469              | 1 083                    | 256                             | 63  | 42.9                                     | 2.4                    |
| 5412                       | Accounting, tax return prep, bookkeeping, & payroll services ..... | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 54121                      | Accounting, tax return prep, bookkeeping, & payroll services ..... | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413                       | Architectural, engineering, & related services .....               | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>CLIFTON HEIGHTS, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                  | <b>Professional, scientific, &amp; technical services .....</b>    | <b>4</b>                | <b>443</b>         | <b>139</b>               | <b>32</b>                       | <b>13</b>   | <b>74.5</b>                              | <b>-</b>               |
| <b>COALDALE, PA</b>        |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                  | <b>Professional, scientific, &amp; technical services .....</b>    | <b>1</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| <b>COATESVILLE, PA</b>     |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                  | <b>Professional, scientific, &amp; technical services .....</b>    | <b>13</b>               | <b>2 426</b>       | <b>1 014</b>             | <b>217</b>                      | <b>28</b>   | <b>37.5</b>                              | <b>6.6</b>             |
| 541                        | Professional, scientific, & technical services .....               | 13                      | 2 426              | 1 014                    | 217                             | 28  | 37.5                                     | 6.6                    |
| <b>COLLEGEVILLE, PA</b>    |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                  | <b>Professional, scientific, &amp; technical services .....</b>    | <b>17</b>               | <b>16 710</b>      | <b>6 451</b>             | <b>1 373</b>                    | <b>147</b>  | <b>23.9</b>                              | <b>-</b>               |
| 541                        | Professional, scientific, & technical services .....               | 17                      | 16 710             | 6 451                    | 1 373                           | 147   | 23.9                                     | -                      |
| 5415                       | Computer systems design & related services .....                   | 8                       | 15 028             | 5 788                    | 1 246                           | 122   | 17.2                                     | -                      |
| 54151                      | Computer systems design & related services .....                   | 8                       | 15 028             | 5 788                    | 1 246                           | 122   | 17.2                                     | -                      |
| 541512                     | Computer systems design services .....                             | 5                       | D                  | D                        | D                               | c   | D  | D                      |
| <b>COLLINGDALE, PA</b>     |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                  | <b>Professional, scientific, &amp; technical services .....</b>    | <b>6</b>                | <b>1 959</b>       | <b>819</b>               | <b>271</b>                      | <b>45</b>   | <b>54.9</b>                              | <b>1.7</b>             |
| 541                        | Professional, scientific, & technical services .....               | 6                       | 1 959              | 819                      | 271                             | 45  | 54.9                                     | 1.7                    |
| <b>COLUMBIA, PA</b>        |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                  | <b>Professional, scientific, &amp; technical services .....</b>    | <b>9</b>                | <b>2 803</b>       | <b>532</b>               | <b>116</b>                      | <b>28</b>   | <b>50.3</b>                              | <b>3.3</b>             |
| 541                        | Professional, scientific, & technical services .....               | 9                       | 2 803              | 532                      | 116                             | 28  | 50.3                                     | 3.3                    |
| <b>CONNELLSVILLE, PA</b>   |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                  | <b>Professional, scientific, &amp; technical services .....</b>    | <b>18</b>               | <b>3 632</b>       | <b>1 119</b>             | <b>258</b>                      | <b>62</b>   | <b>69.5</b>                              | <b>3.9</b>             |
| 541                        | Professional, scientific, & technical services .....               | 18                      | 3 632              | 1 119                    | 258                             | 62  | 69.5                                     | 3.9                    |
| <b>CONSHOHOCKEN, PA</b>    |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                  | <b>Professional, scientific, &amp; technical services .....</b>    | <b>42</b>               | <b>134 033</b>     | <b>63 411</b>            | <b>13 251</b>                   | <b>920</b>  | <b>19.2</b>                              | <b>5.5</b>             |
| 541                        | Professional, scientific, & technical services .....               | 42                      | 134 033            | 63 411                   | 13 251                          | 920   | 19.2                                     | 5.5                    |
| 5412                       | Accounting, tax return prep, bookkeeping, & payroll services ..... | 6                       | D                  | D                        | D                               | a   | D  | D                      |
| 54121                      | Accounting, tax return prep, bookkeeping, & payroll services ..... | 6                       | D                  | D                        | D                               | a   | D  | D                      |
| 5413                       | Architectural, engineering, & related services .....               | 9                       | 53 573             | 21 027                   | 4 084                           | 257   | 6.7                                      | -                      |
| 54133                      | Engineering services .....   | 4                       | D                  | D                        | D                               | c   | D  | D                      |
| 541330                     | Engineering services .....   | 4                       | D                  | D                        | D                               | c   | D  | D                      |
| 5414                       | Specialized design services .....                                  | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 54141                      | Interior design services .....                                     | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 541410                     | Interior design services .....                                     | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 5415                       | Computer systems design & related services .....                   | 8                       | 63 347             | 36 649                   | 8 111                           | 563   | 28.7                                     | 2.0                    |
| 54151                      | Computer systems design & related services .....                   | 8                       | 63 347             | 36 649                   | 8 111                           | 563   | 28.7                                     | 2.0                    |
| 541511                     | Custom computer programming services .....                         | 4                       | D                  | D                        | D                               | e   | D  | D                      |
| 541512                     | Computer systems design services .....                             | 2                       | D                  | D                        | D                               | e   | D  | D                      |
| 5415121                    | Computer systems integrators .....                                 | 1                       | D                  | D                        | D                               | c   | D  | D                      |
| 5415122                    | Computer systems consultants (except systems integrators) .....    | 1                       | D                  | D                        | D                               | c   | D  | D                      |
| 5418                       | Advertising & related services .....                               | 6                       | 7 818              | 2 687                    | 568                             | 46  | 10.1                                     | 23.1                   |
| 54189                      | Other services related to advertising .....                        | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 541890                     | Other services related to advertising .....                        | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>COOPERSBURG, PA</b>     |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                  | <b>Professional, scientific, &amp; technical services .....</b>    | <b>10</b>               | <b>5 196</b>       | <b>1 343</b>             | <b>194</b>                      | <b>57</b>   | <b>86.3</b>                              | <b>1.8</b>             |
| 541                        | Professional, scientific, & technical services .....               | 10                      | 5 196              | 1 343                    | 194                             | 57  | 86.3                                     | 1.8                    |
| 5413                       | Architectural, engineering, & related services .....               | 4                       | 2 674              | 724                      | 74                              | 15  | 75.7                                     | 3.5                    |
| 5418                       | Advertising & related services .....                               | 1                       | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>COPLAY, PA</b>             |  |                         |                    |                          |                                 |   |  |                        |
| 54                            | Professional, scientific, & technical services .....               | 6                       | 1 010              | 617                      | 72                              | 22  | 21.6                                     | —                      |
| 541                           | Professional, scientific, & technical services .....               | 6                       | 1 010              | 617                      | 72                              | 22  | 21.6                                     | —                      |
| <b>CORAOPOLIS, PA</b>         |  |                         |                    |                          |                                 |   |  |                        |
| 54                            | Professional, scientific, & technical services .....               | 115                     | 130 147            | 37 329                   | 11 132                          | 1 302   | 4.8                                      | 1.8                    |
| 541                           | Professional, scientific, & technical services .....               | 115                     | 130 147            | 37 329                   | 11 132                          | 1 302   | 4.8                                      | 1.8                    |
| 5411                          | Legal services .....   | 88                      | D                  | D                        | D                               | f   | D  | D                      |
| 54119                         | Other legal services .....   | 86                      | D                  | D                        | D                               | f   | D  | D                      |
| 541191                        | Title abstract & settlement offices .....                          | 86                      | D                  | D                        | D                               | f   | D  | D                      |
| 5413                          | Architectural, engineering, & related services .....               | 14                      | 46 621             | 12 964                   | 4 329                           | 438   | 2.7                                      | 2.9                    |
| 54133                         | Engineering services .....   | 12                      | D                  | D                        | D                               | e   | D  | D                      |
| 541330                        | Engineering services .....   | 12                      | D                  | D                        | D                               | e   | D  | D                      |
| 5415                          | Computer systems design & related services .....                   | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 54151                         | Computer systems design & related services .....                   | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416                          | Management, scientific, & technical consulting services .....      | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 54161                         | Management consulting services .....                               | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 541618                        | Other management consulting services .....                         | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>CORNWALL, PA</b>           |  |                         |                    |                          |                                 |   |  |                        |
| 54                            | Professional, scientific, & technical services .....               | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>CORRY, PA</b>              |  |                         |                    |                          |                                 |   |  |                        |
| 54                            | Professional, scientific, & technical services .....               | 14                      | 4 500              | 1 544                    | 357                             | 72  | 70.3                                     | 2.0                    |
| 541                           | Professional, scientific, & technical services .....               | 14                      | 4 500              | 1 544                    | 357                             | 72  | 70.3                                     | 2.0                    |
| 5413                          | Architectural, engineering, & related services .....               | 5                       | 1 610              | 662                      | 153                             | 31  | 67.0                                     | —                      |
| <b>COUDERSPORT, PA</b>        |  |                         |                    |                          |                                 |   |  |                        |
| 54                            | Professional, scientific, & technical services .....               | 16                      | 3 487              | 626                      | 139                             | 37  | 94.1                                     | 4.3                    |
| 541                           | Professional, scientific, & technical services .....               | 16                      | 3 487              | 626                      | 139                             | 37  | 94.1                                     | 4.3                    |
| 5414                          | Specialized design services .....                                  | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>CRAFTON, PA</b>            |  |                         |                    |                          |                                 |   |  |                        |
| 54                            | Professional, scientific, & technical services .....               | 10                      | 12 973             | 4 354                    | 1 018                           | 109   | 14.0                                     | —                      |
| 541                           | Professional, scientific, & technical services .....               | 10                      | 12 973             | 4 354                    | 1 018                           | 109   | 14.0                                     | —                      |
| 5413                          | Architectural, engineering, & related services .....               | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 54133                         | Engineering services .....   | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 541330                        | Engineering services .....   | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>CRANBERRY TOWNSHIP, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| 54                            | Professional, scientific, & technical services .....               | 62                      | 51 480             | 20 107                   | 4 459                           | 561   | 25.8                                     | 1.9                    |
| 541                           | Professional, scientific, & technical services .....               | 62                      | 51 480             | 20 107                   | 4 459                           | 561   | 25.8                                     | 1.9                    |
| 5412                          | Accounting, tax return prep, bookkeeping, & payroll services ..... | 11                      | 1 801              | 987                      | 284                             | 96  | 41.6                                     | 6.2                    |
| 54121                         | Accounting, tax return prep, bookkeeping, & payroll services ..... | 11                      | 1 801              | 987                      | 284                             | 96  | 41.6                                     | 6.2                    |
| 5413                          | Architectural, engineering, & related services .....               | 17                      | 6 362              | 2 434                    | 521                             | 67  | 50.2                                     | 2.4                    |
| 54135                         | Building inspection services .....                                 | 4                       | D                  | D                        | D                               | a   | D  | D                      |
| 541350                        | Building inspection services .....                                 | 4                       | D                  | D                        | D                               | a   | D  | D                      |
| 5415                          | Computer systems design & related services .....                   | 11                      | 20 725             | 10 066                   | 1 830                           | 177   | 29.6                                     | —                      |
| 54151                         | Computer systems design & related services .....                   | 11                      | 20 725             | 10 066                   | 1 830                           | 177   | 29.6                                     | —                      |
| 541512                        | Computer systems design services .....                             | 8                       | 17 240             | 8 084                    | 1 516                           | 145   | 33.4                                     | —                      |
| 5415122                       | Computer systems consultants (except systems integrators) .....    | 6                       | D                  | D                        | D                               | c   | D  | D                      |
| 5416                          | Management, scientific, & technical consulting services .....      | 11                      | 9 140              | 3 724                    | 1 299                           | 131   | 24.0                                     | 7.9                    |
| 54161                         | Management consulting services .....                               | 8                       | D                  | D                        | D                               | c   | D  | D                      |
| 5418                          | Advertising & related services .....                               | 4                       | 11 235             | 2 279                    | 394                             | 64  | —  | —                      |
| 54189                         | Other services related to advertising .....                        | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 541890                        | Other services related to advertising .....                        | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>CUMRU TOWNSHIP, PA</b>     |  |                         |                    |                          |                                 |   |  |                        |
| 54                            | Professional, scientific, & technical services .....               | 12                      | D                  | D                        | D                               | f   | D  | D                      |
| 541                           | Professional, scientific, & technical services .....               | 12                      | D                  | D                        | D                               | f   | D  | D                      |
| 5413                          | Architectural, engineering, & related services .....               | 4                       | D                  | D                        | D                               | f   | D  | D                      |
| 54133                         | Engineering services .....   | 4                       | D                  | D                        | D                               | f   | D  | D                      |
| 541330                        | Engineering services .....   | 4                       | D                  | D                        | D                               | f   | D  | D                      |
| <b>CURWENSVILLE, PA</b>       |  |                         |                    |                          |                                 |   |  |                        |
| 54                            | Professional, scientific, & technical services .....               | 3                       | 268                | 141                      | 41                              | 16  | D  | 59.3                   |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>DALLAS, PA</b>                               |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                       | <b>Professional, scientific, &amp; technical services .....</b>    | <b>7</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>c</b>  | <b>D</b>                                 | <b>D</b>               |
| 541   | Professional, scientific, & technical services .....               | 7                       | D                  | D                        | D                               | c   | D  | D                      |
| 5415  | Computer systems design & related services .....                   | 2                       | D                  | D                        | D                               | c   | D  | D                      |
| 54151   | Computer systems design & related services .....                   | 2                       | D                  | D                        | D                               | c   | D  | D                      |
| <b>DALLASTOWN, PA</b>                           |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                       | <b>Professional, scientific, &amp; technical services .....</b>    | <b>3</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| <b>DANVILLE, PA</b>                             |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                       | <b>Professional, scientific, &amp; technical services .....</b>    | <b>15</b>               | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>c</b>  | <b>D</b>                                 | <b>D</b>               |
| 541   | Professional, scientific, & technical services .....               | 15                      | D                  | D                        | D                               | c   | D  | D                      |
| 5413  | Architectural, engineering, & related services .....               | 2                       | D                  | D                        | D                               | c   | D  | D                      |
| 54133   | Engineering services .....   | 1                       | D                  | D                        | D                               | c   | D  | D                      |
| 541330  | Engineering services .....   | 1                       | D                  | D                        | D                               | c   | D  | D                      |
| <b>DARBY, PA</b>                                |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                       | <b>Professional, scientific, &amp; technical services .....</b>    | <b>4</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>b</b>  | <b>D</b>                                 | <b>D</b>               |
| 541   | Professional, scientific, & technical services .....               | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 5412  | Accounting, tax return prep, bookkeeping, & payroll services ..... | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 54121   | Accounting, tax return prep, bookkeeping, & payroll services ..... | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 541219  | Other accounting services .....                                    | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>DARBY TOWNSHIP, PA</b>                       |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                       | <b>Professional, scientific, &amp; technical services .....</b>    | <b>2</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| <b>DENVER, PA</b>                               |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                       | <b>Professional, scientific, &amp; technical services .....</b>    | <b>5</b>                | <b>1 014</b>       | <b>474</b>               | <b>102</b>                      | <b>14</b>   | <b>83.2</b>                              | <b>—</b>               |
| 541   | Professional, scientific, & technical services .....               | 5                       | 1 014              | 474                      | 102                             | 14  | 83.2                                     | —                      |
| <b>DERRY, PA</b>                                |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                       | <b>Professional, scientific, &amp; technical services .....</b>    | <b>1</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| <b>DERRY TOWNSHIP, PA (DAUPHIN COUNTY)</b>      |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                       | <b>Professional, scientific, &amp; technical services .....</b>    | <b>42</b>               | <b>22 349</b>      | <b>6 144</b>             | <b>1 391</b>                    | <b>245</b>  | <b>20.2</b>                              | <b>.9</b>              |
| 541   | Professional, scientific, & technical services .....               | 42                      | 22 349             | 6 144                    | 1 391                           | 245   | 20.2                                     | .9                     |
| 5411  | Legal services .....   | 7                       | 3 633              | 931                      | 207                             | 34  | 13.9                                     | —                      |
| 54111   | Offices of lawyers .....   | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 541110  | Offices of lawyers .....   | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 5411101   | Offices of lawyers (except legal aid societies) .....              | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 5412  | Accounting, tax return prep, bookkeeping, & payroll services ..... | 10                      | 2 856              | 1 082                    | 281                             | 39  | 48.1                                     | —                      |
| 54121   | Accounting, tax return prep, bookkeeping, & payroll services ..... | 10                      | 2 856              | 1 082                    | 281                             | 39  | 48.1                                     | —                      |
| 5413  | Architectural, engineering, & related services .....               | 6                       | 1 702              | 603                      | 126                             | 20  | 80.7                                     | —                      |
| 5418  | Advertising & related services .....                               | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 54184   | Media representatives .....  | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 541840  | Media representatives .....  | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418401   | Radio & television advertising representatives .....               | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 54189   | Other services related to advertising .....                        | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 541890  | Other services related to advertising .....                        | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 5419  | Other professional, scientific, & technical services .....         | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 54192   | Photographic services .....  | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 541921  | Photographic studios, portrait .....                               | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>DERRY TOWNSHIP, PA (WESTMORELAND COUNTY)</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                       | <b>Professional, scientific, &amp; technical services .....</b>    | <b>22</b>               | <b>5 630</b>       | <b>2 493</b>             | <b>584</b>                      | <b>84</b>   | <b>47.0</b>                              | <b>7.3</b>             |
| 541   | Professional, scientific, & technical services .....               | 22                      | 5 630              | 2 493                    | 584                             | 84  | 47.0                                     | 7.3                    |
| 5411  | Legal services .....   | 13                      | 4 695              | 2 065                    | 508                             | 64  | 37.8                                     | 7.3                    |
| 54111   | Offices of lawyers .....   | 13                      | 4 695              | 2 065                    | 508                             | 64  | 37.8                                     | 7.3                    |
| 541110  | Offices of lawyers .....   | 13                      | 4 695              | 2 065                    | 508                             | 64  | 37.8                                     | 7.3                    |
| 5411101   | Offices of lawyers (except legal aid societies) .....              | 13                      | 4 695              | 2 065                    | 508                             | 64  | 37.8                                     | 7.3                    |
| <b>DICKSON CITY, PA</b>                         |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                       | <b>Professional, scientific, &amp; technical services .....</b>    | <b>10</b>               | <b>3 749</b>       | <b>912</b>               | <b>145</b>                      | <b>34</b>   | <b>23.3</b>                              | <b>.5</b>              |
| 541   | Professional, scientific, & technical services .....               | 10                      | 3 749              | 912                      | 145                             | 34  | 23.3                                     | .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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>DONORA, PA</b>              |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services .....</b>         | <b>5</b>                | <b>1 040</b>       | <b>214</b>               | <b>52</b>                       | <b>17</b>   | <b>69.4</b>                              | <b>—</b>               |
| 541                            | Professional, scientific, & technical services .....                    | 5                       | 1 040              | 214                      | 52                              | 17  | 69.4                                     | —                      |
| <b>DORMONT, PA</b>             |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services .....</b>         | <b>11</b>               | <b>4 830</b>       | <b>1 888</b>             | <b>637</b>                      | <b>464</b>  | <b>32.4</b>                              | <b>12.3</b>            |
| 541                            | Professional, scientific, & technical services .....                    | 11                      | 4 830              | 1 888                    | 637                             | 464   | 32.4                                     | 12.3                   |
| 5412                           | Accounting, tax return prep, bookkeeping, & payroll services .....      | 2                       | D                  | D                        | D                               | e   | D  | D                      |
| 54121                          | Accounting, tax return prep, bookkeeping, & payroll services .....      | 2                       | D                  | D                        | D                               | e   | D  | D                      |
| 541213                         | Tax return preparation services .....                                   | 1                       | D                  | D                        | D                               | e   | D  | D                      |
| <b>DOVER TOWNSHIP, PA</b>      |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services .....</b>         | <b>7</b>                | <b>2 483</b>       | <b>878</b>               | <b>205</b>                      | <b>34</b>   | <b>79.5</b>                              | <b>10.5</b>            |
| 541                            | Professional, scientific, & technical services .....                    | 7                       | 2 483              | 878                      | 205                             | 34  | 79.5                                     | 10.5                   |
| <b>DOWNINGTOWN, PA</b>         |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services .....</b>         | <b>55</b>               | <b>36 888</b>      | <b>17 479</b>            | <b>3 692</b>                    | <b>377</b>  | <b>32.0</b>                              | <b>16.2</b>            |
| 541                            | Professional, scientific, & technical services .....                    | 55                      | 36 888             | 17 479                   | 3 692                           | 377   | 32.0                                     | 16.2                   |
| 5411                           | Legal services .....  | 12                      | 7 190              | 2 959                    | 614                             | 58  | 23.0                                     | 70.3                   |
| 54111                          | Offices of lawyers .....  | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110                         | Offices of lawyers .....  | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                        | Offices of lawyers (except legal aid societies) .....                   | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 5412                           | Accounting, tax return prep, bookkeeping, & payroll services .....      | 8                       | 5 824              | 2 633                    | 597                             | 72  | 21.5                                     | 7.3                    |
| 54121                          | Accounting, tax return prep, bookkeeping, & payroll services .....      | 8                       | 5 824              | 2 633                    | 597                             | 72  | 21.5                                     | 7.3                    |
| 541211                         | Offices of certified public accountants .....                           | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413                           | Architectural, engineering, & related services .....                    | 7                       | 5 016              | 1 925                    | 372                             | 38  | 34.0                                     | —                      |
| 5415                           | Computer systems design & related services .....                        | 11                      | 10 884             | 7 030                    | 1 495                           | 107   | 28.2                                     | —                      |
| 54151                          | Computer systems design & related services .....                        | 11                      | 10 884             | 7 030                    | 1 495                           | 107   | 28.2                                     | —                      |
| 541511                         | Custom computer programming services .....                              | 5                       | 9 939              | 6 677                    | 1 405                           | 98  | 22.6                                     | —                      |
| 5418                           | Advertising & related services .....                                    | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 5419                           | Other professional, scientific, & technical services .....              | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 54192                          | Photographic services .....   | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 541921                         | Photographic studios, portrait .....                                    | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>DOYLESTOWN, PA</b>          |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services .....</b>         | <b>157</b>              | <b>98 551</b>      | <b>39 455</b>            | <b>7 097</b>                    | <b>720</b>  | <b>35.2</b>                              | <b>3.5</b>             |
| 541                            | Professional, scientific, & technical services .....                    | 157                     | 98 551             | 39 455                   | 7 097                           | 720   | 35.2                                     | 3.5                    |
| 5411                           | Legal services .....  | 85                      | 38 874             | 16 649                   | 3 348                           | 374   | 23.8                                     | 1.3                    |
| 54111                          | Offices of lawyers .....  | 82                      | D                  | D                        | D                               | e   | D  | D                      |
| 541110                         | Offices of lawyers .....  | 82                      | D                  | D                        | D                               | e   | D  | D                      |
| 5411101                        | Offices of lawyers (except legal aid societies) .....                   | 82                      | D                  | D                        | D                               | e   | D  | D                      |
| 5412                           | Accounting, tax return prep, bookkeeping, & payroll services .....      | 15                      | 12 337             | 3 656                    | 512                             | 54  | 23.3                                     | 2.2                    |
| 54121                          | Accounting, tax return prep, bookkeeping, & payroll services .....      | 15                      | 12 337             | 3 656                    | 512                             | 54  | 23.3                                     | 2.2                    |
| 541211                         | Offices of certified public accountants .....                           | 15                      | 12 337             | 3 656                    | 512                             | 54  | 23.3                                     | 2.2                    |
| 5413                           | Architectural, engineering, & related services .....                    | 10                      | 5 209              | 2 829                    | 542                             | 58  | 12.0                                     | .3                     |
| 5414                           | Specialized design services .....                                       | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416                           | Management, scientific, & technical consulting services .....           | 17                      | 26 999             | 11 273                   | 1 606                           | 128   | 64.4                                     | 6.4                    |
| 54161                          | Management consulting services .....                                    | 13                      | 25 462             | 10 616                   | 1 466                           | 117   | 68.2                                     | 6.2                    |
| 541611                         | Administrative management & general management consulting service ..... | 5                       | 20 159             | 8 492                    | 1 084                           | 92  | 77.3                                     | —                      |
| 5418                           | Advertising & related services .....                                    | 10                      | 9 221              | 3 339                    | 685                             | 56  | 9.0                                      | —                      |
| 54182                          | Public relations agencies .....   | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 541820                         | Public relations agencies .....   | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>DOYLESTOWN TOWNSHIP, PA</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services .....</b>         | <b>48</b>               | <b>20 109</b>      | <b>7 717</b>             | <b>1 566</b>                    | <b>170</b>  | <b>57.2</b>                              | <b>6.1</b>             |
| 541                            | Professional, scientific, & technical services .....                    | 48                      | 20 109             | 7 717                    | 1 566                           | 170   | 57.2                                     | 6.1                    |
| 5412                           | Accounting, tax return prep, bookkeeping, & payroll services .....      | 5                       | 1 591              | 384                      | 92                              | 17  | 87.4                                     | —                      |
| 54121                          | Accounting, tax return prep, bookkeeping, & payroll services .....      | 5                       | 1 591              | 384                      | 92                              | 17  | 87.4                                     | —                      |
| 5413                           | Architectural, engineering, & related services .....                    | 13                      | 8 327              | 3 463                    | 731                             | 81  | 55.7                                     | 6.7                    |
| 5418                           | Advertising & related services .....                                    | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>DUBOIS, PA</b>              |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services .....</b>         | <b>28</b>               | <b>11 884</b>      | <b>3 777</b>             | <b>859</b>                      | <b>172</b>  | <b>63.9</b>                              | <b>.4</b>              |
| 541                            | Professional, scientific, & technical services .....                    | 28                      | 11 884             | 3 777                    | 859                             | 172   | 63.9                                     | .4                     |
| 5412                           | Accounting, tax return prep, bookkeeping, & payroll services .....      | 11                      | 4 682              | 1 630                    | 388                             | 91  | 70.6                                     | 1.1                    |
| 54121                          | Accounting, tax return prep, bookkeeping, & payroll services .....      | 11                      | 4 682              | 1 630                    | 388                             | 91  | 70.6                                     | 1.1                    |
| 541219                         | Other accounting services .....   | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 5413                           | Architectural, engineering, & related services .....                    | 4                       | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>DUNMORE, PA</b>                 |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                          | <b>Professional, scientific, &amp; technical services .....</b>    | <b>25</b>               | <b>17 554</b>      | <b>7 032</b>             | <b>1 614</b>                    | <b>231</b>  | <b>49.1</b>                              | <b>1.2</b>             |
| 541                                | Professional, scientific, & technical services .....               | 25                      | 17 554             | 7 032                    | 1 614                           | 231   | 49.1                                     | 1.2                    |
| 5411                               | Legal services .....   | 8                       | 3 122              | 841                      | 207                             | 41  | 53.1                                     | 4.6                    |
| 54111                              | Offices of lawyers .....   | 8                       | 3 122              | 841                      | 207                             | 41  | 53.1                                     | 4.6                    |
| 541110                             | Offices of lawyers .....   | 8                       | 3 122              | 841                      | 207                             | 41  | 53.1                                     | 4.6                    |
| 5411101                            | Offices of lawyers (except legal aid societies) .....              | 8                       | 3 122              | 841                      | 207                             | 41  | 53.1                                     | 4.6                    |
| 5412                               | Accounting, tax return prep, bookkeeping, & payroll services ..... | 6                       | 2 999              | 1 289                    | 289                             | 50  | 48.3                                     | 2.5                    |
| 54121                              | Accounting, tax return prep, bookkeeping, & payroll services ..... | 6                       | 2 999              | 1 289                    | 289                             | 50  | 48.3                                     | 2.5                    |
| 5413                               | Architectural, engineering, & related services .....               | 5                       | 7 094              | 4 242                    | 1 002                           | 114   | 20.7                                     | —                      |
| 54134                              | Drafting services .....  | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 541340                             | Drafting services .....  | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418                               | Advertising & related services .....                               | 4                       | D                  | D                        | D                               | a   | D  | D                      |
| 54189                              | Other services related to advertising .....                        | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 541890                             | Other services related to advertising .....                        | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>DUPONT, PA</b>                  |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                          | <b>Professional, scientific, &amp; technical services .....</b>    | <b>3</b>                | <b>567</b>         | <b>185</b>               | <b>50</b>                       | <b>8</b>  | <b>D</b>                                 | <b>—</b>               |
| <b>DUQUESNE, PA</b>                |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                          | <b>Professional, scientific, &amp; technical services .....</b>    | <b>5</b>                | <b>1 402</b>       | <b>300</b>               | <b>41</b>                       | <b>10</b>   | <b>89.3</b>                              | <b>—</b>               |
| 541                                | Professional, scientific, & technical services .....               | 5                       | 1 402              | 300                      | 41                              | 10  | 89.3                                     | —                      |
| <b>DURYE, PA</b>                   |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                          | <b>Professional, scientific, &amp; technical services .....</b>    | <b>1</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| <b>EAST GOSHEN TOWNSHIP, PA</b>    |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                          | <b>Professional, scientific, &amp; technical services .....</b>    | <b>31</b>               | <b>6 945</b>       | <b>3 350</b>             | <b>841</b>                      | <b>65</b>   | <b>73.3</b>                              | <b>3.4</b>             |
| 541                                | Professional, scientific, & technical services .....               | 31                      | 6 945              | 3 350                    | 841                             | 65  | 73.3                                     | 3.4                    |
| 5416                               | Management, scientific, & technical consulting services .....      | 10                      | 2 925              | 1 038                    | 260                             | 25  | 96.6                                     | —                      |
| <b>EAST GREENVILLE, PA</b>         |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                          | <b>Professional, scientific, &amp; technical services .....</b>    | <b>1</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| <b>EAST HEMPFIELD TOWNSHIP, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                          | <b>Professional, scientific, &amp; technical services .....</b>    | <b>54</b>               | <b>37 612</b>      | <b>17 616</b>            | <b>3 677</b>                    | <b>426</b>  | <b>21.4</b>                              | <b>1.8</b>             |
| 541                                | Professional, scientific, & technical services .....               | 54                      | 37 612             | 17 616                   | 3 677                           | 426   | 21.4                                     | 1.8                    |
| 5411                               | Legal services .....   | 8                       | 4 764              | 3 234                    | 381                             | 47  | 18.0                                     | —                      |
| 54111                              | Offices of lawyers .....   | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 541110                             | Offices of lawyers .....   | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                            | Offices of lawyers (except legal aid societies) .....              | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 5412                               | Accounting, tax return prep, bookkeeping, & payroll services ..... | 10                      | 5 428              | 1 808                    | 471                             | 94  | 27.1                                     | 2.0                    |
| 54121                              | Accounting, tax return prep, bookkeeping, & payroll services ..... | 10                      | 5 428              | 1 808                    | 471                             | 94  | 27.1                                     | 2.0                    |
| 541211                             | Offices of certified public accountants .....                      | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413                               | Architectural, engineering, & related services .....               | 13                      | 12 621             | 5 916                    | 1 257                           | 118   | 11.6                                     | 2.8                    |
| 54133                              | Engineering services .....   | 9                       | 9 227              | 4 644                    | 1 016                           | 93  | 15.9                                     | .7                     |
| 541330                             | Engineering services .....   | 9                       | 9 227              | 4 644                    | 1 016                           | 93  | 15.9                                     | .7                     |
| 5414                               | Specialized design services .....                                  | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 54143                              | Graphic design services .....                                      | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 541430                             | Graphic design services .....                                      | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418                               | Advertising & related services .....                               | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>EAST LAMPETER TOWNSHIP, PA</b>  |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                          | <b>Professional, scientific, &amp; technical services .....</b>    | <b>34</b>               | <b>36 608</b>      | <b>13 834</b>            | <b>3 110</b>                    | <b>312</b>  | <b>10.0</b>                              | <b>26.3</b>            |
| 541                                | Professional, scientific, & technical services .....               | 34                      | 36 608             | 13 834                   | 3 110                           | 312   | 10.0                                     | 26.3                   |
| 5412                               | Accounting, tax return prep, bookkeeping, & payroll services ..... | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 54121                              | Accounting, tax return prep, bookkeeping, & payroll services ..... | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413                               | Architectural, engineering, & related services .....               | 5                       | 3 121              | 1 805                    | 406                             | 40  | 30.2                                     | —                      |
| 5415                               | Computer systems design & related services .....                   | 5                       | 22 522             | 7 657                    | 1 801                           | 155   | 2.7                                      | 35.9                   |
| 54151                              | Computer systems design & related services .....                   | 5                       | 22 522             | 7 657                    | 1 801                           | 155   | 2.7                                      | 35.9                   |
| 541511                             | Custom computer programming services .....                         | 2                       | D                  | D                        | D                               | c   | D  | D                      |
| 541512                             | Computer systems design services .....                             | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418                               | Advertising & related services .....                               | 7                       | 4 672              | 1 266                    | 238                             | 41  | 3.7                                      | —                      |
| 54189                              | Other services related to advertising .....                        | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 541890                             | Other services related to advertising .....                        | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>EAST LANSDOWNE, PA</b>          |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                          | <b>Professional, scientific, &amp; technical services .....</b>    | <b>2</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>EAST MCKEESPORT, PA</b>         |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                          | <b>Professional, scientific, &amp; technical services .....</b>    | <b>5</b>                | <b>2 085</b>       | <b>1 104</b>             | <b>248</b>                      | <b>41</b>   | <b>40.0</b>                              | <b>49.9</b>            |
| 541                                | Professional, scientific, & technical services .....               | 5                       | 2 085              | 1 104                    | 248                             | 41  | 40.0                                     | 49.9                   |
| <b>EAST NORRITON TOWNSHIP, PA</b>  |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                          | <b>Professional, scientific, &amp; technical services .....</b>    | <b>77</b>               | <b>173 979</b>     | <b>81 894</b>            | <b>20 328</b>                   | <b>1 672</b>  | <b>11.0</b>                              | <b>.5</b>              |
| 541                                | Professional, scientific, & technical services .....               | 77                      | 173 979            | 81 894                   | 20 328                          | 1 672   | 11.0                                     | .5                     |
| 5411                               | Legal services .....   | 24                      | 21 120             | 8 077                    | 1 821                           | 178   | 13.2                                     | 1.2                    |
| 54111                              | Offices of lawyers .....   | 23                      | D                  | D                        | D                               | c   | D  | D                      |
| 541110                             | Offices of lawyers .....   | 23                      | D                  | D                        | D                               | c   | D  | D                      |
| 5411101                            | Offices of lawyers (except legal aid societies) .....              | 23                      | D                  | D                        | D                               | c   | D  | D                      |
| 5412                               | Accounting, tax return prep, bookkeeping, & payroll services ..... | 9                       | 11 831             | 4 505                    | 1 084                           | 117   | 15.5                                     | —                      |
| 54121                              | Accounting, tax return prep, bookkeeping, & payroll services ..... | 9                       | 11 831             | 4 505                    | 1 084                           | 117   | 15.5                                     | —                      |
| 541211                             | Offices of certified public accountants .....                      | 6                       | 11 409             | 4 349                    | 1 035                           | 106   | 12.4                                     | —                      |
| 5413                               | Architectural, engineering, & related services .....               | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 5414                               | Specialized design services .....                                  | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 5415                               | Computer systems design & related services .....                   | 18                      | 31 270             | 17 667                   | 5 320                           | 311   | 31.7                                     | 1.1                    |
| 54151                              | Computer systems design & related services .....                   | 18                      | 31 270             | 17 667                   | 5 320                           | 311   | 31.7                                     | 1.1                    |
| 541511                             | Custom computer programming services .....                         | 6                       | 9 811              | 7 460                    | 2 528                           | 144   | 80.7                                     | 3.5                    |
| 541512                             | Computer systems design services .....                             | 8                       | 19 772             | 9 426                    | 2 601                           | 157   | 2.9                                      | —                      |
| 5415122                            | Computer systems consultants (except systems integrators) .....    | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416                               | Management, scientific, & technical consulting services .....      | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 54161                              | Management consulting services .....                               | 7                       | 3 285              | 1 375                    | 354                             | 34  | 11.3                                     | 5.5                    |
| 5417                               | Scientific research & development services .....                   | 1                       | D                  | D                        | D                               | c   | D  | D                      |
| 54171                              | R&D in the physical, engineering, & life sciences .....            | 1                       | D                  | D                        | D                               | c   | D  | D                      |
| 541710                             | R&D in the physical, engineering, & life sciences .....            | 1                       | D                  | D                        | D                               | c   | D  | D                      |
| 5417102                            | Research & development in the life sciences .....                  | 1                       | D                  | D                        | D                               | c   | D  | D                      |
| 5418                               | Advertising & related services .....                               | 5                       | 4 850              | 2 077                    | 610                             | 22  | —  | —                      |
| 5419                               | Other professional, scientific, & technical services .....         | 3                       | D                  | D                        | D                               | f   | D  | D                      |
| 54191                              | Marketing research & public opinion polling .....                  | 2                       | D                  | D                        | D                               | f   | D  | D                      |
| 541910                             | Marketing research & public opinion polling .....                  | 2                       | D                  | D                        | D                               | f   | D  | D                      |
| <b>EASTON, PA</b>                  |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                          | <b>Professional, scientific, &amp; technical services .....</b>    | <b>92</b>               | <b>43 605</b>      | <b>8 825</b>             | <b>1 961</b>                    | <b>290</b>  | <b>28.8</b>                              | <b>10.8</b>            |
| 541                                | Professional, scientific, & technical services .....               | 92                      | 43 605             | 8 825                    | 1 961                           | 290   | 28.8                                     | 10.8                   |
| 5411                               | Legal services .....   | 56                      | 13 117             | 3 061                    | 717                             | 126   | 66.3                                     | —                      |
| 54111                              | Offices of lawyers .....   | 53                      | D                  | D                        | D                               | c   | D  | D                      |
| 541110                             | Offices of lawyers .....   | 53                      | D                  | D                        | D                               | c   | D  | D                      |
| 5411101                            | Offices of lawyers (except legal aid societies) .....              | 53                      | D                  | D                        | D                               | c   | D  | D                      |
| 5412                               | Accounting, tax return prep, bookkeeping, & payroll services ..... | 10                      | 1 887              | 548                      | 143                             | 26  | 45.6                                     | 6.3                    |
| 54121                              | Accounting, tax return prep, bookkeeping, & payroll services ..... | 10                      | 1 887              | 548                      | 143                             | 26  | 45.6                                     | 6.3                    |
| 5413                               | Architectural, engineering, & related services .....               | 8                       | 3 223              | 1 322                    | 323                             | 31  | 21.3                                     | 6.1                    |
| 5415                               | Computer systems design & related services .....                   | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 54151                              | Computer systems design & related services .....                   | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 541512                             | Computer systems design services .....                             | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| 5415121                            | Computer systems integrators .....                                 | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| 5416                               | Management, scientific, & technical consulting services .....      | 4                       | 3 160              | 1 491                    | 232                             | 48  | 35.5                                     | 64.5                   |
| 54161                              | Management consulting services .....                               | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>EAST PENNSBORO TOWNSHIP, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                          | <b>Professional, scientific, &amp; technical services .....</b>    | <b>21</b>               | <b>51 462</b>      | <b>38 740</b>            | <b>9 649</b>                    | <b>882</b>  | <b>12.6</b>                              | <b>.8</b>              |
| 541                                | Professional, scientific, & technical services .....               | 21                      | 51 462             | 38 740                   | 9 649                           | 882   | 12.6                                     | .8                     |
| 5412                               | Accounting, tax return prep, bookkeeping, & payroll services ..... | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 54121                              | Accounting, tax return prep, bookkeeping, & payroll services ..... | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413                               | Architectural, engineering, & related services .....               | 5                       | D                  | D                        | D                               | f   | D  | D                      |
| 54133                              | Engineering services .....   | 3                       | D                  | D                        | D                               | f   | D  | D                      |
| 541330                             | Engineering services .....   | 3                       | D                  | D                        | D                               | f   | D  | D                      |
| 5416                               | Management, scientific, & technical consulting services .....      | 5                       | 4 702              | 1 170                    | 270                             | 30  | 69.3                                     | —                      |
| <b>EAST PETERSBURG, PA</b>         |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                          | <b>Professional, scientific, &amp; technical services .....</b>    | <b>9</b>                | <b>1 787</b>       | <b>648</b>               | <b>145</b>                      | <b>40</b>   | <b>55.7</b>                              | <b>—</b>               |
| 541                                | Professional, scientific, & technical services .....               | 9                       | 1 787              | 648                      | 145                             | 40  | 55.7                                     | —                      |
| <b>EAST STROUDSBURG, PA</b>        |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                          | <b>Professional, scientific, &amp; technical services .....</b>    | <b>29</b>               | <b>11 466</b>      | <b>4 611</b>             | <b>1 032</b>                    | <b>160</b>  | <b>24.8</b>                              | <b>4.4</b>             |
| 541                                | Professional, scientific, & technical services .....               | 29                      | 11 466             | 4 611                    | 1 032                           | 160   | 24.8                                     | 4.4                    |
| 5412                               | Accounting, tax return prep, bookkeeping, & payroll services ..... | 6                       | 1 906              | 587                      | 193                             | 29  | 14.2                                     | .7                     |
| 54121                              | Accounting, tax return prep, bookkeeping, & payroll services ..... | 6                       | 1 906              | 587                      | 193                             | 29  | 14.2                                     | .7                     |
| 5413                               | Architectural, engineering, & related services .....               | 6                       | 4 881              | 2 703                    | 524                             | 74  | 34.7                                     | —                      |
| 5418                               | Advertising & related 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>EASTTOWN TOWNSHIP, PA</b>                   |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                      | <b>Professional, scientific, &amp; technical services .....</b>    | <b>56</b>               | <b>35 740</b>      | <b>9 820</b>             | <b>2 158</b>                    | <b>233</b>  | <b>44.7</b>                              | <b>3.8</b>             |
| 541  | Professional, scientific, & technical services .....               | 56                      | 35 740             | 9 820                    | 2 158                           | 233   | 44.7                                     | 3.8                    |
| 5412   | Accounting, tax return prep, bookkeeping, & payroll services ..... | 8                       | 1 622              | 490                      | 91                              | 22  | 58.5                                     | 1.2                    |
| 54121  | Accounting, tax return prep, bookkeeping, & payroll services ..... | 8                       | 1 622              | 490                      | 91                              | 22  | 58.5                                     | 1.2                    |
| 5413   | Architectural, engineering, & related services .....               | 12                      | 9 173              | 3 660                    | 657                             | 84  | 15.8                                     | 11.6                   |
| 5414   | Specialized design services .....                                  | 5                       | 2 458              | 771                      | 176                             | 22  | 14.2                                     | —                      |
| 5416   | Management, scientific, & technical consulting services .....      | 9                       | 3 413              | 1 888                    | 536                             | 41  | 12.1                                     | 7.2                    |
| 5418   | Advertising & related services .....                               | 10                      | 17 143             | 2 369                    | 537                             | 40  | 67.2                                     | .2                     |
| 54182  | Public relations agencies .....                                    | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| 541820   | Public relations agencies .....                                    | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| 54189  | Other services related to advertising .....                        | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 541890   | Other services related to advertising .....                        | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>EBENSBURG, PA</b>                           |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                      | <b>Professional, scientific, &amp; technical services .....</b>    | <b>28</b>               | <b>29 484</b>      | <b>13 763</b>            | <b>2 907</b>                    | <b>442</b>  | <b>15.9</b>                              | <b>3.6</b>             |
| 541  | Professional, scientific, & technical services .....               | 28                      | 29 484             | 13 763                   | 2 907                           | 442   | 15.9                                     | 3.6                    |
| 5411   | Legal services .....   | 17                      | 4 349              | 628                      | 148                             | 37  | 59.1                                     | 20.0                   |
| 54111  | Offices of lawyers .....   | 15                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110   | Offices of lawyers .....   | 15                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101  | Offices of lawyers (except legal aid societies) .....              | 15                      | D                  | D                        | D                               | b   | D  | D                      |
| 5413   | Architectural, engineering, & related services .....               | 2                       | D                  | D                        | D                               | e   | D  | D                      |
| 54133  | Engineering services .....   | 1                       | D                  | D                        | D                               | e   | D  | D                      |
| 541330   | Engineering services .....   | 1                       | D                  | D                        | D                               | e   | D  | D                      |
| 5418   | Advertising & related services .....                               | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>ECONOMY, PA</b>                             |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                      | <b>Professional, scientific, &amp; technical services .....</b>    | <b>4</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| <b>EDGEWOOD, PA</b>                            |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                      | <b>Professional, scientific, &amp; technical services .....</b>    | <b>14</b>               | <b>3 931</b>       | <b>1 377</b>             | <b>306</b>                      | <b>53</b>   | <b>87.2</b>                              | <b>—</b>               |
| 541  | Professional, scientific, & technical services .....               | 14                      | 3 931              | 1 377                    | 306                             | 53  | 87.2                                     | —                      |
| 5413   | Architectural, engineering, & related services .....               | 7                       | 1 879              | 825                      | 173                             | 26  | 94.7                                     | —                      |
| <b>EDINBORO, PA</b>                            |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                      | <b>Professional, scientific, &amp; technical services .....</b>    | <b>7</b>                | <b>1 162</b>       | <b>330</b>               | <b>83</b>                       | <b>21</b>   | <b>63.8</b>                              | <b>4.6</b>             |
| 541  | Professional, scientific, & technical services .....               | 7                       | 1 162              | 330                      | 83                              | 21  | 63.8                                     | 4.6                    |
| <b>EDWARDSVILLE, PA</b>                        |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                      | <b>Professional, scientific, &amp; technical services .....</b>    | <b>2</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>e</b>  | <b>D</b>                                 | <b>D</b>               |
| 541  | Professional, scientific, & technical services .....               | 2                       | D                  | D                        | D                               | e   | D  | D                      |
| 5412   | Accounting, tax return prep, bookkeeping, & payroll services ..... | 2                       | D                  | D                        | D                               | e   | D  | D                      |
| 54121  | Accounting, tax return prep, bookkeeping, & payroll services ..... | 2                       | D                  | D                        | D                               | e   | D  | D                      |
| 541213   | Tax return preparation services .....                              | 2                       | D                  | D                        | D                               | e   | D  | D                      |
| <b>ELIZABETH TOWNSHIP, PA</b>                  |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                      | <b>Professional, scientific, &amp; technical services .....</b>    | <b>12</b>               | <b>5 386</b>       | <b>2 552</b>             | <b>671</b>                      | <b>60</b>   | <b>13.2</b>                              | <b>9.7</b>             |
| 541  | Professional, scientific, & technical services .....               | 12                      | 5 386              | 2 552                    | 671                             | 60  | 13.2                                     | 9.7                    |
| 5413   | Architectural, engineering, & related services .....               | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>ELIZABETHTOWN, PA</b>                       |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                      | <b>Professional, scientific, &amp; technical services .....</b>    | <b>14</b>               | <b>4 456</b>       | <b>1 549</b>             | <b>418</b>                      | <b>82</b>   | <b>26.0</b>                              | <b>8.1</b>             |
| 541  | Professional, scientific, & technical services .....               | 14                      | 4 456              | 1 549                    | 418                             | 82  | 26.0                                     | 8.1                    |
| 5412   | Accounting, tax return prep, bookkeeping, & payroll services ..... | 7                       | 2 236              | 804                      | 248                             | 52  | 15.7                                     | 10.7                   |
| 54121  | Accounting, tax return prep, bookkeeping, & payroll services ..... | 7                       | 2 236              | 804                      | 248                             | 52  | 15.7                                     | 10.7                   |
| <b>ELLWOOD CITY, PA *</b>                      |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                      | <b>Professional, scientific, &amp; technical services .....</b>    | <b>15</b>               | <b>2 200</b>       | <b>598</b>               | <b>131</b>                      | <b>32</b>   | <b>86.1</b>                              | <b>—</b>               |
| 541  | Professional, scientific, & technical services .....               | 15                      | 2 200              | 598                      | 131                             | 32  | 86.1                                     | —                      |
| <b>ELLWOOD CITY, PA (BEAVER COUNTY PART) *</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                      | <b>Professional, scientific, &amp; technical services .....</b>    | <b>1</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>ELLWOOD CITY, PA (LAWRENCE COUNTY PART) *</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>    | <b>14</b>               | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>b</b>  | <b>D</b>                                 | <b>D</b>               |
| 541  | Professional, scientific, & technical services .....               | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| <b>EMMAUS, PA</b>                                |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>    | <b>24</b>               | <b>14 636</b>      | <b>7 388</b>             | <b>1 963</b>                    | <b>689</b>  | <b>55.4</b>                              | <b>5.0</b>             |
| 541  | Professional, scientific, & technical services .....               | 24                      | 14 636             | 7 388                    | 1 963                           | 689   | 55.4                                     | 5.0                    |
| 5412   | Accounting, tax return prep, bookkeeping, & payroll services ..... | 7                       | 8 348              | 5 128                    | 1 423                           | 632   | 50.6                                     | —                      |
| 54121  | Accounting, tax return prep, bookkeeping, & payroll services ..... | 7                       | 8 348              | 5 128                    | 1 423                           | 632   | 50.6                                     | —                      |
| 541213   | Tax return preparation services .....                              | 3                       | D                  | D                        | D                               | f   | D  | D                      |
| 5416   | Management, scientific, & technical consulting services .....      | 6                       | 3 307              | 1 446                    | 350                             | 31  | 41.5                                     | 11.1                   |
| <b>EMPORIUM, PA</b>                              |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>    | <b>6</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| 541  | Professional, scientific, & technical services .....               | 6                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>EPHRATA, PA</b>                               |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>    | <b>21</b>               | <b>4 596</b>       | <b>1 629</b>             | <b>394</b>                      | <b>104</b>  | <b>50.5</b>                              | <b>.8</b>              |
| 541  | Professional, scientific, & technical services .....               | 21                      | 4 596              | 1 629                    | 394                             | 104   | 50.5                                     | .8                     |
| 5412   | Accounting, tax return prep, bookkeeping, & payroll services ..... | 4                       | 1 337              | 494                      | 175                             | 51  | 42.2                                     | 2.6                    |
| 54121  | Accounting, tax return prep, bookkeeping, & payroll services ..... | 4                       | 1 337              | 494                      | 175                             | 51  | 42.2                                     | 2.6                    |
| <b>ERIE, PA</b>                                  |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>    | <b>207</b>              | <b>121 670</b>     | <b>43 313</b>            | <b>9 792</b>                    | <b>1 486</b>  | <b>23.3</b>                              | <b>11.8</b>            |
| 541  | Professional, scientific, & technical services .....               | 207                     | 121 670            | 43 313                   | 9 792                           | 1 486   | 23.3                                     | 11.8                   |
| 5411   | Legal services .....   | 91                      | 55 873             | 21 385                   | 4 505                           | 524   | 14.8                                     | 4.0                    |
| 54111  | Offices of lawyers .....   | 89                      | D                  | D                        | D                               | f   | D  | D                      |
| 541110   | Offices of lawyers .....   | 89                      | D                  | D                        | D                               | f   | D  | D                      |
| 5411101  | Offices of lawyers (except legal aid societies) .....              | 89                      | D                  | D                        | D                               | f   | D  | D                      |
| 5412   | Accounting, tax return prep, bookkeeping, & payroll services ..... | 42                      | 23 728             | 10 620                   | 2 754                           | 544   | 25.1                                     | 44.8                   |
| 54121  | Accounting, tax return prep, bookkeeping, & payroll services ..... | 42                      | 23 728             | 10 620                   | 2 754                           | 544   | 25.1                                     | 44.8                   |
| 541213   | Offices of certified public accountants .....                      | 25                      | 11 779             | 5 241                    | 1 224                           | 161   | 34.9                                     | 15.5                   |
| 541213   | Tax return preparation services .....                              | 9                       | 1 833              | 530                      | 184                             | 145   | 28.8                                     | —                      |
| 541219   | Other accounting services .....                                    | 8                       | 10 116             | 4 849                    | 1 346                           | 238   | 12.9                                     | 87.1                   |
| 5413   | Architectural, engineering, & related services .....               | 21                      | 13 727             | 4 413                    | 1 002                           | 122   | 43.5                                     | .5                     |
| 5414   | Specialized design services .....                                  | 4                       | D                  | D                        | D                               | a   | D  | D                      |
| 5416   | Management, scientific, & technical consulting services .....      | 16                      | 6 859              | 1 894                    | 390                             | 111   | 34.5                                     | 7.8                    |
| 54161  | Management consulting services .....                               | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| 5418   | Advertising & related services .....                               | 14                      | 10 308             | 2 781                    | 603                             | 87  | 32.7                                     | .1                     |
| 54189  | Other services related to advertising .....                        | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 541890   | Other services related to advertising .....                        | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>ETNA, PA</b>                                  |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>    | <b>10</b>               | <b>3 191</b>       | <b>761</b>               | <b>147</b>                      | <b>36</b>   | <b>41.7</b>                              | <b>57.8</b>            |
| 541  | Professional, scientific, & technical services .....               | 10                      | 3 191              | 761                      | 147                             | 36  | 41.7                                     | 57.8                   |
| 5413   | Architectural, engineering, & related services .....               | 6                       | 1 508              | 536                      | 109                             | 19  | 75.1                                     | 24.9                   |
| 5419   | Other professional, scientific, & technical services .....         | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 54192  | Photographic services .....  | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 541921   | Photographic studios, portrait .....                               | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>EXETER TOWNSHIP, PA</b>                       |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>    | <b>28</b>               | <b>17 241</b>      | <b>5 621</b>             | <b>1 168</b>                    | <b>144</b>  | <b>42.0</b>                              | <b>7.3</b>             |
| 541  | Professional, scientific, & technical services .....               | 28                      | 17 241             | 5 621                    | 1 168                           | 144   | 42.0                                     | 7.3                    |
| 5412   | Accounting, tax return prep, bookkeeping, & payroll services ..... | 6                       | 4 375              | 1 207                    | 276                             | 43  | 77.7                                     | —                      |
| 54121  | Accounting, tax return prep, bookkeeping, & payroll services ..... | 6                       | 4 375              | 1 207                    | 276                             | 43  | 77.7                                     | —                      |
| 541219   | Other accounting services .....                                    | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 5413   | Architectural, engineering, & related services .....               | 4                       | D                  | D                        | D                               | a   | D  | D                      |
| 5418   | Advertising & related services .....                               | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>FAIRVIEW TOWNSHIP, PA</b>                     |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>    | <b>11</b>               | <b>6 149</b>       | <b>2 880</b>             | <b>717</b>                      | <b>80</b>   | <b>14.3</b>                              | <b>—</b>               |
| 541  | Professional, scientific, & technical services .....               | 11                      | 6 149              | 2 880                    | 717                             | 80  | 14.3                                     | —                      |
| 5413   | Architectural, engineering, & related services .....               | 1                       | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>FALLS TOWNSHIP, PA</b>    |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services .....</b>    | <b>60</b>               | <b>83 971</b>      | <b>31 954</b>            | <b>7 216</b>                    | <b>635</b>  | <b>28.5</b>                              | <b>4.9</b>             |
| 541                          | Professional, scientific, & technical services .....               | 60                      | 83 971             | 31 954                   | 7 216                           | 635   | 28.5                                     | 4.9                    |
| 5411                         | Legal services .....   | 10                      | 3 485              | 1 649                    | 361                             | 47  | 35.2                                     | 1.6                    |
| 5412                         | Accounting, tax return prep, bookkeeping, & payroll services ..... | 8                       | 4 375              | 2 031                    | 529                             | 41  | 31.2                                     | .7                     |
| 54121                        | Accounting, tax return prep, bookkeeping, & payroll services ..... | 8                       | 4 375              | 2 031                    | 529                             | 41  | 31.2                                     | .7                     |
| 541211                       | Offices of certified public accountants .....                      | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413                         | Architectural, engineering, & related services .....               | 9                       | 2 076              | 1 058                    | 197                             | 21  | 38.8                                     | 4.1                    |
| 5415                         | Computer systems design & related services .....                   | 6                       | 11 638             | 2 332                    | 404                             | 29  | 16.9                                     | 22.5                   |
| 54151                        | Computer systems design & related services .....                   | 6                       | 11 638             | 2 332                    | 404                             | 29  | 16.9                                     | 22.5                   |
| 541511                       | Custom computer programming services .....                         | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 5416                         | Management, scientific, & technical consulting services .....      | 8                       | 8 317              | 4 521                    | 968                             | 46  | 69.4                                     | —                      |
| 54161                        | Management consulting services .....                               | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 541612                       | Human resources & executive search consulting services .....       | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416122                      | Executive placement services .....                                 | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418                         | Advertising & related services .....                               | 9                       | 51 470             | 19 359                   | 4 602                           | 366   | 22.3                                     | .5                     |
| 54182                        | Public relations agencies .....                                    | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 541820                       | Public relations agencies .....                                    | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 54186                        | Direct mail advertising .....                                      | 2                       | D                  | D                        | D                               | e   | D  | D                      |
| 541860                       | Direct mail advertising .....                                      | 2                       | D                  | D                        | D                               | e   | D  | D                      |
| 5419                         | Other professional, scientific, & technical services .....         | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>FARRELL, PA</b>           |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services .....</b>    | <b>2</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| <b>FERGUSON TOWNSHIP, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services .....</b>    | <b>22</b>               | <b>10 921</b>      | <b>5 413</b>             | <b>1 249</b>                    | <b>146</b>  | <b>30.4</b>                              | <b>4.6</b>             |
| 541                          | Professional, scientific, & technical services .....               | 22                      | 10 921             | 5 413                    | 1 249                           | 146   | 30.4                                     | 4.6                    |
| 5412                         | Accounting, tax return prep, bookkeeping, & payroll services ..... | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 54121                        | Accounting, tax return prep, bookkeeping, & payroll services ..... | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413                         | Architectural, engineering, & related services .....               | 8                       | 5 528              | 2 897                    | 719                             | 88  | 38.4                                     | —                      |
| <b>FLEETWOOD, PA</b>         |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services .....</b>    | <b>8</b>                | <b>2 792</b>       | <b>918</b>               | <b>186</b>                      | <b>22</b>   | <b>97.8</b>                              | <b>—</b>               |
| 541                          | Professional, scientific, & technical services .....               | 8                       | 2 792              | 918                      | 186                             | 22  | 97.8                                     | —                      |
| 5418                         | Advertising & related services .....                               | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>FOLCROFT, PA</b>          |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services .....</b>    | <b>7</b>                | <b>2 273</b>       | <b>909</b>               | <b>224</b>                      | <b>44</b>   | <b>15.8</b>                              | <b>52.0</b>            |
| 541                          | Professional, scientific, & technical services .....               | 7                       | 2 273              | 909                      | 224                             | 44  | 15.8                                     | 52.0                   |
| <b>FORD CITY, PA</b>         |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services .....</b>    | <b>3</b>                | <b>230</b>         | <b>36</b>                | <b>11</b>                       | <b>4</b>  | <b>100.0</b>                             | <b>—</b>               |
| <b>FOREST HILLS, PA</b>      |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services .....</b>    | <b>24</b>               | <b>35 149</b>      | <b>15 155</b>            | <b>2 957</b>                    | <b>477</b>  | <b>25.2</b>                              | <b>4.4</b>             |
| 541                          | Professional, scientific, & technical services .....               | 24                      | 35 149             | 15 155                   | 2 957                           | 477   | 25.2                                     | 4.4                    |
| 5412                         | Accounting, tax return prep, bookkeeping, & payroll services ..... | 7                       | 917                | 269                      | 70                              | 24  | 100.0                                    | —                      |
| 54121                        | Accounting, tax return prep, bookkeeping, & payroll services ..... | 7                       | 917                | 269                      | 70                              | 24  | 100.0                                    | —                      |
| 5415                         | Computer systems design & related services .....                   | 5                       | 26 631             | 11 744                   | 2 265                           | 361   | 20.9                                     | —                      |
| 54151                        | Computer systems design & related services .....                   | 5                       | 26 631             | 11 744                   | 2 265                           | 361   | 20.9                                     | —                      |
| 541511                       | Custom computer programming services .....                         | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 541512                       | Computer systems design services .....                             | 2                       | D                  | D                        | D                               | e   | D  | D                      |
| 5415122                      | Computer systems consultants (except systems integrators) .....    | 2                       | D                  | D                        | D                               | e   | D  | D                      |
| 5416                         | Management, scientific, & technical consulting services .....      | 4                       | 3 912              | 1 882                    | 390                             | 60  | 27.1                                     | 21.7                   |
| 5418                         | Advertising & related services .....                               | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| 54189                        | Other services related to advertising .....                        | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| 541890                       | Other services related to advertising .....                        | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>FORTY FORT, PA</b>        |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services .....</b>    | <b>21</b>               | <b>10 126</b>      | <b>3 205</b>             | <b>628</b>                      | <b>181</b>  | <b>13.5</b>                              | <b>1.5</b>             |
| 541                          | Professional, scientific, & technical services .....               | 21                      | 10 126             | 3 205                    | 628                             | 181   | 13.5                                     | 1.5                    |
| 5411                         | Legal services .....   | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| 54111                        | Offices of lawyers .....   | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110                       | Offices of lawyers .....   | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                      | Offices of lawyers (except legal aid societies) .....              | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| 5418                         | Advertising & related services .....                               | 2                       | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>FOUNTAIN HILL, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| 54                       | Professional, scientific, & technical services .....               | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>FOX CHAPEL, PA</b>    |  |                         |                    |                          |                                 |   |  |                        |
| 54                       | Professional, scientific, & technical services .....               | 52                      | 29 973             | 12 440                   | 2 693                           | 339   | 36.7                                     | 7.2                    |
| 541                      | Professional, scientific, & technical services .....               | 52                      | 29 973             | 12 440                   | 2 693                           | 339   | 36.7                                     | 7.2                    |
| 5413                     | Architectural, engineering, & related services .....               | 19                      | 20 452             | 8 406                    | 1 764                           | 183   | 34.7                                     | 3.4                    |
| 54133                    | Engineering services .....   | 16                      | D                  | D                        | D                               | c   | D  | D                      |
| 541330                   | Engineering services .....   | 16                      | D                  | D                        | D                               | c   | D  | D                      |
| 5415                     | Computer systems design & related services .....                   | 9                       | 3 654              | 1 707                    | 374                             | 38  | 16.1                                     | 12.8                   |
| 54151                    | Computer systems design & related services .....                   | 9                       | 3 654              | 1 707                    | 374                             | 38  | 16.1                                     | 12.8                   |
| 5416                     | Management, scientific, & technical consulting services .....      | 13                      | D                  | D                        | D                               | b   | D  | D                      |
| <b>FRACKVILLE, PA</b>    |  |                         |                    |                          |                                 |   |  |                        |
| 54                       | Professional, scientific, & technical services .....               | 6                       | 2 405              | 552                      | 127                             | 31  | 55.4                                     | —                      |
| 541                      | Professional, scientific, & technical services .....               | 6                       | 2 405              | 552                      | 127                             | 31  | 55.4                                     | —                      |
| <b>FRANKLIN, PA</b>      |  |                         |                    |                          |                                 |   |  |                        |
| 54                       | Professional, scientific, & technical services .....               | 17                      | 5 044              | 1 657                    | 351                             | 79  | 41.5                                     | 26.6                   |
| 541                      | Professional, scientific, & technical services .....               | 17                      | 5 044              | 1 657                    | 351                             | 79  | 41.5                                     | 26.6                   |
| <b>FRANKLIN PARK, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| 54                       | Professional, scientific, & technical services .....               | 20                      | 4 774              | 1 823                    | 290                             | 51  | 54.4                                     | 3.0                    |
| 541                      | Professional, scientific, & technical services .....               | 20                      | 4 774              | 1 823                    | 290                             | 51  | 54.4                                     | 3.0                    |
| 5413                     | Architectural, engineering, & related services .....               | 6                       | 1 725              | 478                      | 114                             | 12  | 46.6                                     | 6.9                    |
| <b>FREELAND, PA</b>      |  |                         |                    |                          |                                 |   |  |                        |
| 54                       | Professional, scientific, & technical services .....               | 5                       | 920                | 222                      | 54                              | 23  | 82.1                                     | —                      |
| 541                      | Professional, scientific, & technical services .....               | 5                       | 920                | 222                      | 54                              | 23  | 82.1                                     | —                      |
| <b>GEISTOWN, PA</b>      |  |                         |                    |                          |                                 |   |  |                        |
| 54                       | Professional, scientific, & technical services .....               | 7                       | 2 164              | 900                      | 291                             | 140   | 15.3                                     | —                      |
| 541                      | Professional, scientific, & technical services .....               | 7                       | 2 164              | 900                      | 291                             | 140   | 15.3                                     | —                      |
| 5412                     | Accounting, tax return prep, bookkeeping, & payroll services ..... | 2                       | D                  | D                        | D                               | c   | D  | D                      |
| 54121                    | Accounting, tax return prep, bookkeeping, & payroll services ..... | 2                       | D                  | D                        | D                               | c   | D  | D                      |
| <b>GETTYSBURG, PA</b>    |  |                         |                    |                          |                                 |   |  |                        |
| 54                       | Professional, scientific, & technical services .....               | 43                      | 13 014             | 4 489                    | 1 030                           | 234   | 48.8                                     | 19.3                   |
| 541                      | Professional, scientific, & technical services .....               | 43                      | 13 014             | 4 489                    | 1 030                           | 234   | 48.8                                     | 19.3                   |
| 5411                     | Legal services .....   | 24                      | 6 208              | 1 440                    | 340                             | 82  | 72.5                                     | 6.6                    |
| 54111                    | Offices of lawyers .....   | 20                      | 5 346              | 1 148                    | 275                             | 65  | 76.7                                     | 6.4                    |
| 541110                   | Offices of lawyers .....   | 20                      | 5 346              | 1 148                    | 275                             | 65  | 76.7                                     | 6.4                    |
| 5411101                  | Offices of lawyers (except legal aid societies) .....              | 20                      | 5 346              | 1 148                    | 275                             | 65  | 76.7                                     | 6.4                    |
| 5412                     | Accounting, tax return prep, bookkeeping, & payroll services ..... | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 54121                    | Accounting, tax return prep, bookkeeping, & payroll services ..... | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 5413                     | Architectural, engineering, & related services .....               | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>GIRARD, PA</b>        |  |                         |                    |                          |                                 |   |  |                        |
| 54                       | Professional, scientific, & technical services .....               | 9                       | 1 778              | 392                      | 94                              | 31  | 53.0                                     | 8.2                    |
| 541                      | Professional, scientific, & technical services .....               | 9                       | 1 778              | 392                      | 94                              | 31  | 53.0                                     | 8.2                    |
| <b>GLASSPORT, PA</b>     |  |                         |                    |                          |                                 |   |  |                        |
| 54                       | Professional, scientific, & technical services .....               | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 541                      | Professional, scientific, & technical services .....               | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>GLENOLDEN, PA</b>     |  |                         |                    |                          |                                 |   |  |                        |
| 54                       | Professional, scientific, & technical services .....               | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>GREENCASTLE, PA</b>   |  |                         |                    |                          |                                 |   |  |                        |
| 54                       | Professional, scientific, & technical services .....               | 11                      | 2 397              | 1 090                    | 269                             | 87  | 42.3                                     | 1.3                    |
| 541                      | Professional, scientific, & technical services .....               | 11                      | 2 397              | 1 090                    | 269                             | 87  | 42.3                                     | 1.3                    |
| 5412                     | Accounting, tax return prep, bookkeeping, & payroll services ..... | 5                       | 1 519              | 912                      | 228                             | 74  | 20.2                                     | —                      |
| 54121                    | Accounting, tax return prep, bookkeeping, & payroll services ..... | 5                       | 1 519              | 912                      | 228                             | 74  | 20.2                                     | —                      |
| 541219                   | Other accounting services .....                                    | 3                       | D                  | D                        | D                               | b   | D  | D                      |

See footnotes at end of table.

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[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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>GREENE TOWNSHIP, PA</b>   |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services .....</b>         | <b>12</b>               | <b>3 542</b>       | <b>942</b>               | <b>224</b>                      | <b>52</b>   | <b>42.9</b>                              | <b>8.1</b>             |
| 541                          | Professional, scientific, & technical services .....                    | 12                      | 3 542              | 942                      | 224                             | 52  | 42.9                                     | 8.1                    |
| 5413                         | Architectural, engineering, & related services .....                    | 5                       | 1 754              | 626                      | 148                             | 31  | 50.6                                     | 16.3                   |
| <b>GREENSBURG, PA</b>        |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services .....</b>         | <b>146</b>              | <b>51 767</b>      | <b>17 853</b>            | <b>3 902</b>                    | <b>809</b>  | <b>29.8</b>                              | <b>6.8</b>             |
| 541                          | Professional, scientific, & technical services .....                    | 146                     | 51 767             | 17 853                   | 3 902                           | 809   | 29.8                                     | 6.8                    |
| 5411                         | Legal services .....  | 79                      | 21 576             | 7 211                    | 1 478                           | 239   | 28.1                                     | 4.0                    |
| 54111                        | Offices of lawyers .....  | 73                      | 19 267             | 6 394                    | 1 233                           | 200   | 30.9                                     | 4.5                    |
| 541110                       | Offices of lawyers .....  | 73                      | 19 267             | 6 394                    | 1 233                           | 200   | 30.9                                     | 4.5                    |
| 5411101                      | Offices of lawyers (except legal aid societies) .....                   | 73                      | 19 267             | 6 394                    | 1 233                           | 200   | 30.9                                     | 4.5                    |
| 5412                         | Accounting, tax return prep, bookkeeping, & payroll services .....      | 20                      | 8 820              | 3 977                    | 967                             | 322   | 34.8                                     | 1.9                    |
| 54121                        | Accounting, tax return prep, bookkeeping, & payroll services .....      | 20                      | 8 820              | 3 977                    | 967                             | 322   | 34.8                                     | 1.9                    |
| 541211                       | Offices of certified public accountants .....                           | 15                      | D                  | D                        | D                               | c   | D  | D                      |
| 541213                       | Tax return preparation services .....                                   | 1                       | D                  | D                        | D                               | c   | D  | D                      |
| 5413                         | Architectural, engineering, & related services .....                    | 16                      | 6 750              | 3 236                    | 699                             | 105   | 26.1                                     | —                      |
| 5414                         | Specialized design services .....                                       | 4                       | D                  | D                        | D                               | a   | D  | D                      |
| 5415                         | Computer systems design & related services .....                        | 6                       | 8 906              | 1 631                    | 368                             | 52  | 6.8                                      | 25.8                   |
| 54151                        | Computer systems design & related services .....                        | 6                       | 8 906              | 1 631                    | 368                             | 52  | 6.8                                      | 25.8                   |
| 541512                       | Computer systems design services .....                                  | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 5415122                      | Computer systems consultants (except systems integrators) .....         | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>GREEN TREE, PA</b>        |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services .....</b>         | <b>61</b>               | <b>128 548</b>     | <b>42 837</b>            | <b>10 537</b>                   | <b>969</b>  | <b>6.1</b>                               | <b>10.9</b>            |
| 541                          | Professional, scientific, & technical services .....                    | 61                      | 128 548            | 42 837                   | 10 537                          | 969   | 6.1                                      | 10.9                   |
| 5412                         | Accounting, tax return prep, bookkeeping, & payroll services .....      | 12                      | 8 073              | 2 725                    | 601                             | 86  | 18.1                                     | .2                     |
| 54121                        | Accounting, tax return prep, bookkeeping, & payroll services .....      | 12                      | 8 073              | 2 725                    | 601                             | 86  | 18.1                                     | .2                     |
| 541211                       | Offices of certified public accountants .....                           | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 5413                         | Architectural, engineering, & related services .....                    | 8                       | 62 789             | 18 574                   | 4 735                           | 430   | 4  | 4.8                    |
| 54133                        | Engineering services .....  | 6                       | D                  | D                        | D                               | e   | D  | D                      |
| 541330                       | Engineering services .....  | 6                       | D                  | D                        | D                               | e   | D  | D                      |
| 54138                        | Testing laboratories .....  | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 541380                       | Testing laboratories .....  | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 5414                         | Specialized design services .....                                       | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 54142                        | Industrial design services .....  | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 541420                       | Industrial design services .....  | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 5415                         | Computer systems design & related services .....                        | 12                      | 25 716             | 8 181                    | 2 182                           | 177   | 6.3                                      | 7.5                    |
| 54151                        | Computer systems design & related services .....                        | 12                      | 25 716             | 8 181                    | 2 182                           | 177   | 6.3                                      | 7.5                    |
| 541512                       | Computer systems design services .....                                  | 7                       | 22 313             | 6 598                    | 1 762                           | 139   | 6.7                                      | 2.5                    |
| 5415121                      | Computer systems integrators .....                                      | 7                       | 22 313             | 6 598                    | 1 762                           | 139   | 6.7                                      | 2.5                    |
| 5416                         | Management, scientific, & technical consulting services .....           | 16                      | 16 096             | 8 641                    | 1 991                           | 194   | 18.2                                     | 50.5                   |
| 54161                        | Management consulting services .....                                    | 14                      | D                  | D                        | D                               | c   | D  | D                      |
| 541611                       | Administrative management & general management consulting service ..... | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 54162                        | Environmental consulting services .....                                 | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 541620                       | Environmental consulting services .....                                 | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>GREENVILLE, PA</b>        |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services .....</b>         | <b>10</b>               | <b>2 830</b>       | <b>800</b>               | <b>209</b>                      | <b>53</b>   | <b>64.8</b>                              | <b>28.0</b>            |
| 541                          | Professional, scientific, & technical services .....                    | 10                      | 2 830              | 800                      | 209                             | 53  | 64.8                                     | 28.0                   |
| <b>GROVE CITY, PA</b>        |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services .....</b>         | <b>15</b>               | <b>4 705</b>       | <b>1 995</b>             | <b>568</b>                      | <b>91</b>   | <b>33.5</b>                              | <b>8.2</b>             |
| 541                          | Professional, scientific, & technical services .....                    | 15                      | 4 705              | 1 995                    | 568                             | 91  | 33.5                                     | 8.2                    |
| 5412                         | Accounting, tax return prep, bookkeeping, & payroll services .....      | 5                       | 2 218              | 866                      | 230                             | 50  | 23.0                                     | —                      |
| 54121                        | Accounting, tax return prep, bookkeeping, & payroll services .....      | 5                       | 2 218              | 866                      | 230                             | 50  | 23.0                                     | —                      |
| <b>GUILFORD TOWNSHIP, PA</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services .....</b>         | <b>11</b>               | <b>3 831</b>       | <b>1 996</b>             | <b>447</b>                      | <b>71</b>   | <b>45.5</b>                              | <b>.2</b>              |
| 541                          | Professional, scientific, & technical services .....                    | 11                      | 3 831              | 1 996                    | 447                             | 71  | 45.5                                     | .2                     |
| 5413                         | Architectural, engineering, & related services .....                    | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>HAMBURG, PA</b>           |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services .....</b>         | <b>11</b>               | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>f</b>  | <b>D</b>                                 | <b>D</b>               |
| 541                          | Professional, scientific, & technical services .....                    | 11                      | D                  | D                        | D                               | f   | D  | D                      |
| 5418                         | Advertising & related services .....                                    | 1                       | D                  | D                        | D                               | f   | D  | D                      |
| 54186                        | Direct mail advertising .....   | 1                       | D                  | D                        | D                               | f   | D  | D                      |
| 541860                       | Direct mail advertising .....   | 1                       | D                  | D                        | D                               | f   | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>HAMPDEN TOWNSHIP, PA</b>     |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                       | <b>Professional, scientific, &amp; technical services</b> .....    | <b>47</b>               | <b>21 692</b>      | <b>8 314</b>             | <b>1 332</b>                    | <b>175</b>  | <b>40.2</b>                              | <b>3.3</b>             |
| 541                             | Professional, scientific, & technical services .....               | 47                      | 21 692             | 8 314                    | 1 332                           | 175   | 40.2                                     | 3.3                    |
| 5411                            | Legal services .....   | 9                       | 3 816              | 2 393                    | 387                             | 36  | 18.0                                     | —                      |
| 54111                           | Offices of lawyers .....   | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 541110                          | Offices of lawyers .....   | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                         | Offices of lawyers (except legal aid societies) .....              | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 5412                            | Accounting, tax return prep, bookkeeping, & payroll services ..... | 4                       | 1 055              | 515                      | 124                             | 19  | 48.8                                     | —                      |
| 54121                           | Accounting, tax return prep, bookkeeping, & payroll services ..... | 4                       | 1 055              | 515                      | 124                             | 19  | 48.8                                     | —                      |
| 5413                            | Architectural, engineering, & related services .....               | 5                       | 5 575              | 1 768                    | 432                             | 63  | 2.3                                      | —                      |
| 5415                            | Computer systems design & related services .....                   | 10                      | 3 491              | 996                      | 232                             | 28  | 53.8                                     | 16.8                   |
| 54151                           | Computer systems design & related services .....                   | 10                      | 3 491              | 996                      | 232                             | 28  | 53.8                                     | 16.8                   |
| 5418                            | Advertising & related services .....                               | 4                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>HAMPTON TOWNSHIP, PA</b>     |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                       | <b>Professional, scientific, &amp; technical services</b> .....    | <b>43</b>               | <b>15 145</b>      | <b>4 929</b>             | <b>1 022</b>                    | <b>148</b>  | <b>68.5</b>                              | <b>2.7</b>             |
| 541                             | Professional, scientific, & technical services .....               | 43                      | 15 145             | 4 929                    | 1 022                           | 148   | 68.5                                     | 2.7                    |
| 5412                            | Accounting, tax return prep, bookkeeping, & payroll services ..... | 5                       | 2 573              | 953                      | 230                             | 31  | 13.7                                     | —                      |
| 54121                           | Accounting, tax return prep, bookkeeping, & payroll services ..... | 5                       | 2 573              | 953                      | 230                             | 31  | 13.7                                     | —                      |
| 5413                            | Architectural, engineering, & related services .....               | 9                       | 1 784              | 841                      | 163                             | 34  | 62.7                                     | —                      |
| 5416                            | Management, scientific, & technical consulting services .....      | 8                       | 5 274              | 1 127                    | 287                             | 35  | 95.8                                     | 4                      |
| 54162                           | Environmental consulting services .....                            | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 541620                          | Environmental consulting services .....                            | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>HANOVER, PA</b>              |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                       | <b>Professional, scientific, &amp; technical services</b> .....    | <b>47</b>               | <b>11 788</b>      | <b>4 296</b>             | <b>1 031</b>                    | <b>198</b>  | <b>60.2</b>                              | <b>8.6</b>             |
| 541                             | Professional, scientific, & technical services .....               | 47                      | 11 788             | 4 296                    | 1 031                           | 198   | 60.2                                     | 8.6                    |
| 5411                            | Legal services .....   | 18                      | 5 455              | 1 633                    | 410                             | 73  | 66.5                                     | 12.7                   |
| 54111                           | Offices of lawyers .....   | 17                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110                          | Offices of lawyers .....   | 17                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                         | Offices of lawyers (except legal aid societies) .....              | 17                      | D                  | D                        | D                               | b   | D  | D                      |
| 5412                            | Accounting, tax return prep, bookkeeping, & payroll services ..... | 13                      | 3 608              | 1 642                    | 429                             | 79  | 36.8                                     | —                      |
| 54121                           | Accounting, tax return prep, bookkeeping, & payroll services ..... | 13                      | 3 608              | 1 642                    | 429                             | 79  | 36.8                                     | —                      |
| 5413                            | Architectural, engineering, & related services .....               | 4                       | 1 392              | 689                      | 133                             | 24  | 89.9                                     | 10.1                   |
| <b>HANOVER TOWNSHIP, PA</b>     |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                       | <b>Professional, scientific, &amp; technical services</b> .....    | <b>12</b>               | <b>6 194</b>       | <b>3 211</b>             | <b>722</b>                      | <b>97</b>   | <b>38.1</b>                              | <b>—</b>               |
| 541                             | Professional, scientific, & technical services .....               | 12                      | 6 194              | 3 211                    | 722                             | 97  | 38.1                                     | —                      |
| 5413                            | Architectural, engineering, & related services .....               | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>HARBORCREEK TOWNSHIP, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                       | <b>Professional, scientific, &amp; technical services</b> .....    | <b>9</b>                | <b>2 183</b>       | <b>397</b>               | <b>73</b>                       | <b>17</b>   | <b>95.9</b>                              | <b>—</b>               |
| 541                             | Professional, scientific, & technical services .....               | 9                       | 2 183              | 397                      | 73                              | 17  | 95.9                                     | —                      |
| 5418                            | Advertising & related services .....                               | 4                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>HARRISBURG, PA</b>           |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                       | <b>Professional, scientific, &amp; technical services</b> .....    | <b>265</b>              | <b>290 570</b>     | <b>99 438</b>            | <b>22 204</b>                   | <b>2 426</b>  | <b>16.5</b>                              | <b>6.6</b>             |
| 541                             | Professional, scientific, & technical services .....               | 265                     | 290 570            | 99 438                   | 22 204                          | 2 426   | 16.5                                     | 6.6                    |
| 5411                            | Legal services .....   | 157                     | 175 688            | 59 873                   | 12 898                          | 1 277   | 12.5                                     | 7.9                    |
| 54111                           | Offices of lawyers .....   | 151                     | D                  | D                        | D                               | g   | D  | D                      |
| 541110                          | Offices of lawyers .....   | 151                     | D                  | D                        | D                               | g   | D  | D                      |
| 5411101                         | Offices of lawyers (except legal aid societies) .....              | 151                     | D                  | D                        | D                               | g   | D  | D                      |
| 5412                            | Accounting, tax return prep, bookkeeping, & payroll services ..... | 17                      | 28 655             | 7 644                    | 2 274                           | 276   | 3.8                                      | —                      |
| 54121                           | Accounting, tax return prep, bookkeeping, & payroll services ..... | 17                      | 28 655             | 7 644                    | 2 274                           | 276   | 3.8                                      | —                      |
| 541211                          | Offices of certified public accountants .....                      | 11                      | 26 676             | 6 704                    | 1 931                           | 208   | 3.3                                      | —                      |
| 541219                          | Other accounting services .....                                    | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413                            | Architectural, engineering, & related services .....               | 33                      | 46 601             | 18 458                   | 4 197                           | 513   | 27.1                                     | 8.5                    |
| 54131                           | Architectural services .....                                       | 11                      | 15 120             | 4 756                    | 1 029                           | 129   | 62.3                                     | —                      |
| 541310                          | Architectural services .....                                       | 11                      | 15 120             | 4 756                    | 1 029                           | 129   | 62.3                                     | —                      |
| 54133                           | Engineering services .....   | 13                      | 26 689             | 12 403                   | 2 832                           | 339   | 11.7                                     | .6                     |
| 541330                          | Engineering services .....   | 13                      | 26 689             | 12 403                   | 2 832                           | 339   | 11.7                                     | .6                     |
| 5415                            | Computer systems design & related services .....                   | 5                       | 8 880              | 2 123                    | 591                             | 59  | 8.5                                      | —                      |
| 54151                           | Computer systems design & related services .....                   | 5                       | 8 880              | 2 123                    | 591                             | 59  | 8.5                                      | —                      |
| 5416                            | Management, scientific, & technical consulting services .....      | 20                      | 12 188             | 4 629                    | 699                             | 90  | 35.0                                     | 2.3                    |
| 54161                           | Management consulting services .....                               | 12                      | 5 205              | 2 072                    | 224                             | 33  | 23.4                                     | 5.3                    |
| 54169                           | Other scientific & technical consulting services .....             | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 541690                          | Other scientific & technical consulting services .....             | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418                            | Advertising & related services .....                               | 25                      | 15 507             | 5 945                    | 1 379                           | 180   | 37.3                                     | 1.0                    |
| 54182                           | Public relations agencies .....                                    | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| 541820                          | Public relations agencies .....                                    | 12                      | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>HARRISON TOWNSHIP, PA</b>  |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                     | <b>Professional, scientific, &amp; technical services .....</b>      | <b>10</b>               | <b>3 920</b>       | <b>1 975</b>             | <b>557</b>                      | <b>34</b>   | <b>19.3</b>                              | <b>.9</b>              |
| 541                           | Professional, scientific, & technical services .....                 | 10                      | 3 920              | 1 975                    | 557                             | 34  | 19.3                                     | .9                     |
| <b>HARVEYS LAKE, PA</b>       |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                     | <b>Professional, scientific, &amp; technical services .....</b>      | <b>2</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| <b>HATBORO, PA</b>            |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                     | <b>Professional, scientific, &amp; technical services .....</b>      | <b>35</b>               | <b>15 077</b>      | <b>5 158</b>             | <b>1 076</b>                    | <b>217</b>  | <b>49.1</b>                              | <b>8.6</b>             |
| 541                           | Professional, scientific, & technical services .....                 | 35                      | 15 077             | 5 158                    | 1 076                           | 217   | 49.1                                     | 8.6                    |
| 5412                          | Accounting, tax return prep, bookkeeping, & payroll services .....   | 11                      | 5 083              | 1 465                    | 366                             | 45  | 40.9                                     | —                      |
| 54121                         | Accounting, tax return prep, bookkeeping, & payroll services .....   | 11                      | 5 083              | 1 465                    | 366                             | 45  | 40.9                                     | —                      |
| 541211                        | Offices of certified public accountants .....                        | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>HATFIELD, PA</b>           |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                     | <b>Professional, scientific, &amp; technical services .....</b>      | <b>4</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>b</b>  | <b>D</b>                                 | <b>D</b>               |
| 541                           | Professional, scientific, & technical services .....                 | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413                          | Architectural, engineering, & related services .....                 | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>HATFIELD TOWNSHIP, PA</b>  |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                     | <b>Professional, scientific, &amp; technical services .....</b>      | <b>36</b>               | <b>41 472</b>      | <b>16 938</b>            | <b>3 670</b>                    | <b>489</b>  | <b>15.8</b>                              | <b>3.2</b>             |
| 541                           | Professional, scientific, & technical services .....                 | 36                      | 41 472             | 16 938                   | 3 670                           | 489   | 15.8                                     | 3.2                    |
| 5411                          | Legal services .....   | 9                       | 8 276              | 4 754                    | 1 022                           | 73  | 8.1                                      | .9                     |
| 54111                         | Offices of lawyers .....   | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 541110                        | Offices of lawyers .....   | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                       | Offices of lawyers (except legal aid societies) .....                | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 5412                          | Accounting, tax return prep, bookkeeping, & payroll services .....   | 4                       | 7 716              | 3 956                    | 841                             | 78  | 10.5                                     | —                      |
| 54121                         | Accounting, tax return prep, bookkeeping, & payroll services .....   | 4                       | 7 716              | 3 956                    | 841                             | 78  | 10.5                                     | —                      |
| 541211                        | Offices of certified public accountants .....                        | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413                          | Architectural, engineering, & related services .....                 | 7                       | 2 229              | 777                      | 153                             | 14  | 60.5                                     | 11.7                   |
| 5416                          | Management, scientific, & technical consulting services .....        | 4                       | 5 847              | 1 586                    | 327                             | 34  | 17.1                                     | —                      |
| 54162                         | Environmental consulting services .....                              | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 541620                        | Environmental consulting services .....                              | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418                          | Advertising & related services .....                                 | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 5419                          | Other professional, scientific, & technical services .....           | 2                       | D                  | D                        | D                               | c   | D  | D                      |
| <b>HAVERFORD TOWNSHIP, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                     | <b>Professional, scientific, &amp; technical services .....</b>      | <b>174</b>              | <b>60 317</b>      | <b>20 492</b>            | <b>3 535</b>                    | <b>438</b>  | <b>38.8</b>                              | <b>14.6</b>            |
| 541                           | Professional, scientific, & technical services .....                 | 174                     | 60 317             | 20 492                   | 3 535                           | 438   | 38.8                                     | 14.6                   |
| 5411                          | Legal services .....   | 31                      | 6 700              | 1 973                    | 412                             | 57  | 71.1                                     | 3.9                    |
| 54111                         | Offices of lawyers .....   | 31                      | 6 700              | 1 973                    | 412                             | 57  | 71.1                                     | 3.9                    |
| 541110                        | Offices of lawyers .....   | 31                      | 6 700              | 1 973                    | 412                             | 57  | 71.1                                     | 3.9                    |
| 5411101                       | Offices of lawyers (except legal aid societies) .....                | 31                      | 6 700              | 1 973                    | 412                             | 57  | 71.1                                     | 3.9                    |
| 5412                          | Accounting, tax return prep, bookkeeping, & payroll services .....   | 30                      | 4 501              | 1 296                    | 279                             | 52  | 89.7                                     | 4.5                    |
| 54121                         | Accounting, tax return prep, bookkeeping, & payroll services .....   | 30                      | 4 501              | 1 296                    | 279                             | 52  | 89.7                                     | 4.5                    |
| 5413                          | Architectural, engineering, & related services .....                 | 25                      | 6 488              | 2 181                    | 411                             | 54  | 43.3                                     | 17.4                   |
| 5414                          | Specialized design services .....                                    | 12                      | 9 760              | 2 557                    | 495                             | 55  | 36.1                                     | —                      |
| 54141                         | Interior design services .....                                       | 6                       | D                  | D                        | D                               | a   | D  | D                      |
| 541410                        | Interior design services .....                                       | 6                       | D                  | D                        | D                               | a   | D  | D                      |
| 54143                         | Graphic design services .....  | 5                       | 4 689              | 1 731                    | 338                             | 35  | 27.1                                     | —                      |
| 541430                        | Graphic design services .....  | 5                       | 4 689              | 1 731                    | 338                             | 35  | 27.1                                     | —                      |
| 5414301                       | Graphic design services (except commercial art & medical artists) .. | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 5415                          | Computer systems design & related services .....                     | 24                      | 6 132              | 2 728                    | 535                             | 48  | 46.9                                     | 18.8                   |
| 54151                         | Computer systems design & related services .....                     | 24                      | 6 132              | 2 728                    | 535                             | 48  | 46.9                                     | 18.8                   |
| 5416                          | Management, scientific, & technical consulting services .....        | 32                      | D                  | D                        | D                               | c   | D  | D                      |
| 54161                         | Management consulting services .....                                 | 29                      | D                  | D                        | D                               | b   | D  | D                      |
| 541612                        | Human resources & executive search consulting services .....         | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 541613                        | Marketing consulting services .....                                  | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418                          | Advertising & related services .....                                 | 16                      | 7 686              | 1 452                    | 258                             | 52  | 21.4                                     | 23.0                   |
| 54189                         | Other services related to advertising .....                          | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 541890                        | Other services related to advertising .....                          | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 5419                          | Other professional, scientific, & technical services .....           | 4                       | D                  | D                        | D                               | a   | D  | D                      |

See footnotes at end of table.

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[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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>HAZLETON, PA</b>           |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                     | <b>Professional, scientific, &amp; technical services</b> .....    | <b>49</b>               | <b>16 678</b>      | <b>6 452</b>             | <b>1 515</b>                    | <b>281</b>  | <b>33.0</b>                              | <b>5.2</b>             |
| 541                           | Professional, scientific, & technical services .....               | 49                      | 16 678             | 6 452                    | 1 515                           | 281   | 33.0                                     | 5.2                    |
| 5411                          | Legal services .....   | 22                      | 6 502              | 1 710                    | 380                             | 82  | 11.8                                     | 3.6                    |
| 54111                         | Offices of lawyers .....   | 19                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110                        | Offices of lawyers .....   | 19                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                       | Offices of lawyers (except legal aid societies) .....              | 19                      | D                  | D                        | D                               | b   | D  | D                      |
| 5412                          | Accounting, tax return prep, bookkeeping, & payroll services ..... | 9                       | 3 065              | 1 634                    | 390                             | 62  | 33.9                                     | —                      |
| 54121                         | Accounting, tax return prep, bookkeeping, & payroll services ..... | 9                       | 3 065              | 1 634                    | 390                             | 62  | 33.9                                     | —                      |
| 5413                          | Architectural, engineering, & related services .....               | 9                       | 4 098              | 1 965                    | 467                             | 67  | 60.4                                     | 7.3                    |
| 5418                          | Advertising & related services .....                               | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>HELLERTOWN, PA</b>         |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                     | <b>Professional, scientific, &amp; technical services</b> .....    | <b>9</b>                | <b>4 765</b>       | <b>1 583</b>             | <b>274</b>                      | <b>47</b>   | <b>94.1</b>                              | <b>—</b>               |
| 541                           | Professional, scientific, & technical services .....               | 9                       | 4 765              | 1 583                    | 274                             | 47  | 94.1                                     | —                      |
| 5413                          | Architectural, engineering, & related services .....               | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>HEMPFIELD TOWNSHIP, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                     | <b>Professional, scientific, &amp; technical services</b> .....    | <b>18</b>               | <b>7 873</b>       | <b>3 804</b>             | <b>858</b>                      | <b>73</b>   | <b>34.4</b>                              | <b>—</b>               |
| 541                           | Professional, scientific, & technical services .....               | 18                      | 7 873              | 3 804                    | 858                             | 73  | 34.4                                     | —                      |
| 5412                          | Accounting, tax return prep, bookkeeping, & payroll services ..... | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 54121                         | Accounting, tax return prep, bookkeeping, & payroll services ..... | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 5413                          | Architectural, engineering, & related services .....               | 7                       | 3 473              | 1 436                    | 261                             | 32  | 53.2                                     | —                      |
| 5416                          | Management, scientific, & technical consulting services .....      | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>HERMITAGE, PA</b>          |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                     | <b>Professional, scientific, &amp; technical services</b> .....    | <b>31</b>               | <b>6 833</b>       | <b>1 789</b>             | <b>456</b>                      | <b>110</b>  | <b>56.2</b>                              | <b>2.2</b>             |
| 541                           | Professional, scientific, & technical services .....               | 31                      | 6 833              | 1 789                    | 456                             | 110   | 56.2                                     | 2.2                    |
| 5412                          | Accounting, tax return prep, bookkeeping, & payroll services ..... | 6                       | 1 735              | 568                      | 159                             | 35  | 31.4                                     | —                      |
| 54121                         | Accounting, tax return prep, bookkeeping, & payroll services ..... | 6                       | 1 735              | 568                      | 159                             | 35  | 31.4                                     | —                      |
| <b>HIGHSPIRE, PA</b>          |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                     | <b>Professional, scientific, &amp; technical services</b> .....    | <b>1</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| <b>HILLTOWN TOWNSHIP, PA</b>  |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                     | <b>Professional, scientific, &amp; technical services</b> .....    | <b>15</b>               | <b>11 872</b>      | <b>6 424</b>             | <b>1 536</b>                    | <b>175</b>  | <b>25.0</b>                              | <b>1.0</b>             |
| 541                           | Professional, scientific, & technical services .....               | 15                      | 11 872             | 6 424                    | 1 536                           | 175   | 25.0                                     | 1.0                    |
| 5413                          | Architectural, engineering, & related services .....               | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 5415                          | Computer systems design & related services .....                   | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 54151                         | Computer systems design & related services .....                   | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>HOLLIDAYSBURG, PA</b>      |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                     | <b>Professional, scientific, &amp; technical services</b> .....    | <b>31</b>               | <b>7 605</b>       | <b>3 655</b>             | <b>754</b>                      | <b>118</b>  | <b>38.3</b>                              | <b>5.0</b>             |
| 541                           | Professional, scientific, & technical services .....               | 31                      | 7 605              | 3 655                    | 754                             | 118   | 38.3                                     | 5.0                    |
| 5411                          | Legal services .....   | 19                      | 3 412              | 903                      | 215                             | 52  | 35.1                                     | 6.3                    |
| 54111                         | Offices of lawyers .....   | 18                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110                        | Offices of lawyers .....   | 18                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                       | Offices of lawyers (except legal aid societies) .....              | 18                      | D                  | D                        | D                               | b   | D  | D                      |
| 5413                          | Architectural, engineering, & related services .....               | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>HOMESTEAD, PA</b>          |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                     | <b>Professional, scientific, &amp; technical services</b> .....    | <b>2</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>e</b>  | <b>D</b>                                 | <b>D</b>               |
| 541                           | Professional, scientific, & technical services .....               | 2                       | D                  | D                        | D                               | e   | D  | D                      |
| <b>HONESDALE, PA</b>          |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                     | <b>Professional, scientific, &amp; technical services</b> .....    | <b>41</b>               | <b>8 662</b>       | <b>2 667</b>             | <b>557</b>                      | <b>125</b>  | <b>36.3</b>                              | <b>26.9</b>            |
| 541                           | Professional, scientific, & technical services .....               | 41                      | 8 662              | 2 667                    | 557                             | 125   | 36.3                                     | 26.9                   |
| 5411                          | Legal services .....   | 25                      | 5 903              | 1 932                    | 379                             | 72  | 25.5                                     | 32.9                   |
| 54111                         | Offices of lawyers .....   | 25                      | 5 903              | 1 932                    | 379                             | 72  | 25.5                                     | 32.9                   |
| 541110                        | Offices of lawyers .....   | 25                      | 5 903              | 1 932                    | 379                             | 72  | 25.5                                     | 32.9                   |
| 5411101                       | Offices of lawyers (except legal aid societies) .....              | 25                      | 5 903              | 1 932                    | 379                             | 72  | 25.5                                     | 32.9                   |
| 5412                          | Accounting, tax return prep, bookkeeping, & payroll services ..... | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 54121                         | Accounting, tax return prep, bookkeeping, & payroll services ..... | 7                       | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>HOPEWELL TOWNSHIP, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services</b> .....    | <b>11</b>               | <b>5 543</b>       | <b>1 374</b>             | <b>321</b>                      | <b>58</b>   | <b>24.4</b>                              | <b>1.7</b>             |
| 541                          | Professional, scientific, & technical services .....               | 11                      | 5 543              | 1 374                    | 321                             | 58  | 24.4                                     | 1.7                    |
| 5411                         | Legal services .....   | 5                       | 4 499              | 1 063                    | 251                             | 46  | 24.3                                     | —                      |
| 541111                       | Offices of lawyers .....   | 5                       | 4 499              | 1 063                    | 251                             | 46  | 24.3                                     | —                      |
| 541110                       | Offices of lawyers .....   | 5                       | 4 499              | 1 063                    | 251                             | 46  | 24.3                                     | —                      |
| 5411101                      | Offices of lawyers (except legal aid societies) .....              | 5                       | 4 499              | 1 063                    | 251                             | 46  | 24.3                                     | —                      |
| <b>HORSHAM TOWNSHIP, PA</b>  |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services</b> .....    | <b>83</b>               | <b>166 868</b>     | <b>80 915</b>            | <b>20 360</b>                   | <b>1 366</b>  | <b>10.9</b>                              | <b>22.2</b>            |
| 541                          | Professional, scientific, & technical services .....               | 83                      | 166 868            | 80 915                   | 20 360                          | 1 366   | 10.9                                     | 22.2                   |
| 5412                         | Accounting, tax return prep, bookkeeping, & payroll services ..... | 15                      | 16 349             | 8 951                    | 2 482                           | 157   | 10.3                                     | 15.5                   |
| 54121                        | Accounting, tax return prep, bookkeeping, & payroll services ..... | 15                      | 16 349             | 8 951                    | 2 482                           | 157   | 10.3                                     | 15.5                   |
| 541211                       | Offices of certified public accountants .....                      | 9                       | 12 711             | 6 231                    | 1 394                           | 119   | 7.3                                      | 1.0                    |
| 541219                       | Other accounting services .....                                    | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413                         | Architectural, engineering, & related services .....               | 21                      | 26 858             | 10 540                   | 2 497                           | 197   | 33.4                                     | 17.9                   |
| 54133                        | Engineering services .....   | 16                      | 22 192             | 8 719                    | 2 045                           | 159   | 37.7                                     | 21.7                   |
| 541330                       | Engineering services .....   | 16                      | 22 192             | 8 719                    | 2 045                           | 159   | 37.7                                     | 21.7                   |
| 54135                        | Building inspection services .....                                 | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| 541350                       | Building inspection services .....                                 | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| 5414                         | Specialized design services .....                                  | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 54143                        | Graphic design services .....                                      | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 541430                       | Graphic design services .....                                      | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 5415                         | Computer systems design & related services .....                   | 14                      | 47 163             | 24 095                   | 6 677                           | 396   | 10.5                                     | 10.1                   |
| 54151                        | Computer systems design & related services .....                   | 14                      | 47 163             | 24 095                   | 6 677                           | 396   | 10.5                                     | 10.1                   |
| 541511                       | Custom computer programming services .....                         | 7                       | 31 407             | 19 114                   | 5 830                           | 320   | 2.8                                      | 15.2                   |
| 541512                       | Computer systems design services .....                             | 7                       | 15 756             | 4 981                    | 847                             | 76  | 25.8                                     | —                      |
| 5415121                      | Computer systems integrators .....                                 | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416                         | Management, scientific, & technical consulting services .....      | 14                      | 16 372             | 7 074                    | 1 705                           | 124   | 6.9                                      | 17.3                   |
| 54161                        | Management consulting services .....                               | 12                      | D                  | D                        | D                               | c   | D  | D                      |
| 541612                       | Human resources & executive search consulting services .....       | 4                       | 3 947              | 2 417                    | 766                             | 60  | 7.9                                      | 71.9                   |
| 541613                       | Marketing consulting services .....                                | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 5417                         | Scientific research & development services .....                   | 4                       | 20 448             | 10 289                   | 2 562                           | 216   | —  | 18.8                   |
| 54171                        | R&D in the physical, engineering, & life sciences .....            | 4                       | 20 448             | 10 289                   | 2 562                           | 216   | —  | 18.8                   |
| 541710                       | R&D in the physical, engineering, & life sciences .....            | 4                       | 20 448             | 10 289                   | 2 562                           | 216   | —  | 18.8                   |
| 5417102                      | Research & development in the life sciences .....                  | 3                       | D                  | D                        | D                               | c   | D  | D                      |
| 5418                         | Advertising & related services .....                               | 8                       | 18 686             | 10 042                   | 1 966                           | 122   | 1.8                                      | 3.8                    |
| 54181                        | Advertising agencies .....   | 6                       | D                  | D                        | D                               | c   | D  | D                      |
| 541810                       | Advertising agencies .....   | 6                       | D                  | D                        | D                               | c   | D  | D                      |
| 5419                         | Other professional, scientific, & technical services .....         | 2                       | D                  | D                        | D                               | c   | D  | D                      |
| 54191                        | Marketing research & public opinion polling .....                  | 2                       | D                  | D                        | D                               | c   | D  | D                      |
| 541910                       | Marketing research & public opinion polling .....                  | 2                       | D                  | D                        | D                               | c   | D  | D                      |
| <b>HUMMELSTOWN, PA</b>       |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services</b> .....    | <b>16</b>               | <b>4 616</b>       | <b>1 094</b>             | <b>230</b>                      | <b>53</b>   | <b>40.8</b>                              | <b>.8</b>              |
| 541                          | Professional, scientific, & technical services .....               | 16                      | 4 616              | 1 094                    | 230                             | 53  | 40.8                                     | .8                     |
| 5418                         | Advertising & related services .....                               | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 54189                        | Other services related to advertising .....                        | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| 541890                       | Other services related to advertising .....                        | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>HUNTINGDON, PA</b>        |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services</b> .....    | <b>31</b>               | <b>9 512</b>       | <b>4 127</b>             | <b>959</b>                      | <b>224</b>  | <b>33.4</b>                              | <b>7.6</b>             |
| 541                          | Professional, scientific, & technical services .....               | 31                      | 9 512              | 4 127                    | 959                             | 224   | 33.4                                     | 7.6                    |
| 5416                         | Management, scientific, & technical consulting services .....      | 3                       | D                  | D                        | D                               | c   | D  | D                      |
| 54161                        | Management consulting services .....                               | 2                       | D                  | D                        | D                               | c   | D  | D                      |
| 541612                       | Human resources & executive search consulting services .....       | 2                       | D                  | D                        | D                               | c   | D  | D                      |
| <b>INDIANA, PA</b>           |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services</b> .....    | <b>60</b>               | <b>35 028</b>      | <b>13 558</b>            | <b>2 315</b>                    | <b>328</b>  | <b>23.2</b>                              | <b>57.6</b>            |
| 541                          | Professional, scientific, & technical services .....               | 60                      | 35 028             | 13 558                   | 2 315                           | 328   | 23.2                                     | 57.6                   |
| 5411                         | Legal services .....   | 33                      | D                  | D                        | D                               | b   | D  | D                      |
| 541111                       | Offices of lawyers .....   | 31                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110                       | Offices of lawyers .....   | 31                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                      | Offices of lawyers (except legal aid societies) .....              | 31                      | D                  | D                        | D                               | b   | D  | D                      |
| 5412                         | Accounting, tax return prep, bookkeeping, & payroll services ..... | 8                       | 1 840              | 529                      | 123                             | 34  | 100.0                                    | —                      |
| 54121                        | Accounting, tax return prep, bookkeeping, & payroll services ..... | 8                       | 1 840              | 529                      | 123                             | 34  | 100.0                                    | —                      |
| 5413                         | Architectural, engineering, & related services .....               | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 5419                         | Other professional, scientific, & technical services .....         | 3                       | D                  | D                        | D                               | c   | D  | D                      |
| 54191                        | Marketing research & public opinion polling .....                  | 1                       | D                  | D                        | D                               | c   | D  | D                      |
| 541910                       | Marketing research & public opinion polling .....                  | 1                       | D                  | D                        | D                               | c   | D  | D                      |
| <b>INGRAM, PA</b>            |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services</b> .....    | <b>1</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>IRWIN, PA</b>        |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>               | <b>Professional, scientific, &amp; technical services .....</b>         | <b>13</b>               | <b>5 307</b>       | <b>1 884</b>             | <b>408</b>                      | <b>62</b>   | <b>49.7</b>                              | <b>.8</b>              |
| 541                     | Professional, scientific, & technical services .....                    | 13                      | 5 307              | 1 884                    | 408                             | 62  | 49.7                                     | .8                     |
| 5413                    | Architectural, engineering, & related services .....                    | 3                       | 1 521              | 516                      | 98                              | 20  | 100.0                                    | —                      |
| <b>JEANNETTE, PA</b>    |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>               | <b>Professional, scientific, &amp; technical services .....</b>         | <b>11</b>               | <b>4 742</b>       | <b>2 166</b>             | <b>344</b>                      | <b>69</b>   | <b>52.2</b>                              | <b>4.6</b>             |
| 541                     | Professional, scientific, & technical services .....                    | 11                      | 4 742              | 2 166                    | 344                             | 69  | 52.2                                     | 4.6                    |
| 5412                    | Accounting, tax return prep, bookkeeping, & payroll services .....      | 5                       | 1 587              | 588                      | 138                             | 32  | 33.0                                     | 13.8                   |
| 54121                   | Accounting, tax return prep, bookkeeping, & payroll services .....      | 5                       | 1 587              | 588                      | 138                             | 32  | 33.0                                     | 13.8                   |
| <b>JEFFERSON, PA</b>    |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>               | <b>Professional, scientific, &amp; technical services .....</b>         | <b>11</b>               | <b>20 919</b>      | <b>6 998</b>             | <b>1 847</b>                    | <b>169</b>  | <b>10.8</b>                              | <b>1.8</b>             |
| 541                     | Professional, scientific, & technical services .....                    | 11                      | 20 919             | 6 998                    | 1 847                           | 169   | 10.8                                     | 1.8                    |
| 5413                    | Architectural, engineering, & related services .....                    | 3                       | D                  | D                        | D                               | c   | D  | D                      |
| 54133                   | Engineering services .....  | 2                       | D                  | D                        | D                               | c   | D  | D                      |
| 541330                  | Engineering services .....  | 2                       | D                  | D                        | D                               | c   | D  | D                      |
| <b>JENKINTOWN, PA</b>   |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>               | <b>Professional, scientific, &amp; technical services .....</b>         | <b>119</b>              | <b>106 407</b>     | <b>42 162</b>            | <b>10 010</b>                   | <b>972</b>  | <b>30.0</b>                              | <b>4.6</b>             |
| 541                     | Professional, scientific, & technical services .....                    | 119                     | 106 407            | 42 162                   | 10 010                          | 972   | 30.0                                     | 4.6                    |
| 5411                    | Legal services .....  | 37                      | 17 504             | 5 244                    | 858                             | 123   | 26.2                                     | 22.4                   |
| 54111                   | Offices of lawyers .....  | 36                      | D                  | D                        | D                               | c   | D  | D                      |
| 541110                  | Offices of lawyers .....  | 36                      | D                  | D                        | D                               | c   | D  | D                      |
| 5411101                 | Offices of lawyers (except legal aid societies) .....                   | 36                      | D                  | D                        | D                               | c   | D  | D                      |
| 5412                    | Accounting, tax return prep, bookkeeping, & payroll services .....      | 34                      | 32 219             | 13 519                   | 4 696                           | 396   | 14.3                                     | .8                     |
| 54121                   | Accounting, tax return prep, bookkeeping, & payroll services .....      | 34                      | 32 219             | 13 519                   | 4 696                           | 396   | 14.3                                     | .8                     |
| 541211                  | Offices of certified public accountants .....                           | 28                      | 30 641             | 12 987                   | 4 577                           | 373   | 12.0                                     | .8                     |
| 541219                  | Other accounting services .....   | 6                       | 1 578              | 532                      | 119                             | 23  | 58.7                                     | —                      |
| 5413                    | Architectural, engineering, & related services .....                    | 7                       | 15 337             | 8 509                    | 1 660                           | 149   | 12.6                                     | .4                     |
| 54131                   | Architectural services .....  | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 541310                  | Architectural services .....  | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 54133                   | Engineering services .....  | 4                       | D                  | D                        | D                               | c   | D  | D                      |
| 541330                  | Engineering services .....  | 4                       | D                  | D                        | D                               | c   | D  | D                      |
| 5414                    | Specialized design services .....                                       | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 54143                   | Graphic design services .....   | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 541430                  | Graphic design services .....   | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 5415                    | Computer systems design & related services .....                        | 6                       | 8 204              | 4 454                    | 997                             | 101   | 23.6                                     | 3.5                    |
| 54151                   | Computer systems design & related services .....                        | 6                       | 8 204              | 4 454                    | 997                             | 101   | 23.6                                     | 3.5                    |
| 541512                  | Computer systems design services .....                                  | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416                    | Management, scientific, & technical consulting services .....           | 19                      | 21 597             | 7 522                    | 1 125                           | 122   | 47.5                                     | 1.3                    |
| 54161                   | Management consulting services .....                                    | 16                      | D                  | D                        | D                               | b   | D  | D                      |
| 541611                  | Administrative management & general management consulting service ..... | 7                       | D                  | D                        | D                               | a   | D  | D                      |
| 541612                  | Human resources & executive search consulting services .....            | 6                       | 8 811              | 2 246                    | 471                             | 64  | 100.0                                    | —                      |
| 5416123                 | Human resources & personnel management consulting .....                 | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 54169                   | Other scientific & technical consulting services .....                  | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 541690                  | Other scientific & technical consulting services .....                  | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418                    | Advertising & related services .....                                    | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| 54189                   | Other services related to advertising .....                             | 4                       | 3 149              | 527                      | 101                             | 13  | 100.0                                    | —                      |
| 541890                  | Other services related to advertising .....                             | 4                       | 3 149              | 527                      | 101                             | 13  | 100.0                                    | —                      |
| <b>JERSEY SHORE, PA</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>               | <b>Professional, scientific, &amp; technical services .....</b>         | <b>10</b>               | <b>3 377</b>       | <b>1 638</b>             | <b>352</b>                      | <b>50</b>   | <b>63.0</b>                              | <b>4.8</b>             |
| 541                     | Professional, scientific, & technical services .....                    | 10                      | 3 377              | 1 638                    | 352                             | 50  | 63.0                                     | 4.8                    |
| <b>JESSUP, PA</b>       |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>               | <b>Professional, scientific, &amp; technical services .....</b>         | <b>1</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| <b>JIM THORPE, PA</b>   |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>               | <b>Professional, scientific, &amp; technical services .....</b>         | <b>13</b>               | <b>2 648</b>       | <b>997</b>               | <b>177</b>                      | <b>45</b>   | <b>75.2</b>                              | <b>7.1</b>             |
| 541                     | Professional, scientific, & technical services .....                    | 13                      | 2 648              | 997                      | 177                             | 45  | 75.2                                     | 7.1                    |
| <b>JOHNSONBURG, PA</b>  |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>               | <b>Professional, scientific, &amp; technical services .....</b>         | <b>2</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>JOHNSTOWN, PA</b>      |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                 | <b>Professional, scientific, &amp; technical services</b> .....    | <b>73</b>               | <b>30 313</b>      | <b>11 603</b>            | <b>2 648</b>                    | <b>476</b>  | <b>34.9</b>                              | <b>4.7</b>             |
| 541                       | Professional, scientific, & technical services .....               | 73                      | 30 313             | 11 603                   | 2 648                           | 476   | 34.9                                     | 4.7                    |
| 5411                      | Legal services .....   | 37                      | 10 359             | 2 200                    | 495                             | 113   | 51.0                                     | 7.1                    |
| 54111                     | Offices of lawyers .....   | 37                      | 10 359             | 2 200                    | 495                             | 113   | 51.0                                     | 7.1                    |
| 541110                    | Offices of lawyers .....   | 37                      | 10 359             | 2 200                    | 495                             | 113   | 51.0                                     | 7.1                    |
| 5411101                   | Offices of lawyers (except legal aid societies) .....              | 37                      | 10 359             | 2 200                    | 495                             | 113   | 51.0                                     | 7.1                    |
| 5412                      | Accounting, tax return prep, bookkeeping, & payroll services ..... | 8                       | 3 090              | 1 670                    | 377                             | 63  | 33.5                                     | 1.1                    |
| 54121                     | Accounting, tax return prep, bookkeeping, & payroll services ..... | 8                       | 3 090              | 1 670                    | 377                             | 63  | 33.5                                     | 1.1                    |
| 5413                      | Architectural, engineering, & related services .....               | 10                      | 11 655             | 5 583                    | 1 296                           | 173   | 7.8                                      | 4.6                    |
| 5418                      | Advertising & related services .....                               | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>KANE, PA</b>           |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                 | <b>Professional, scientific, &amp; technical services</b> .....    | <b>6</b>                | <b>1 154</b>       | <b>415</b>               | <b>100</b>                      | <b>26</b>   | <b>43.2</b>                              | <b>—</b>               |
| 541                       | Professional, scientific, & technical services .....               | 6                       | 1 154              | 415                      | 100                             | 26  | 43.2                                     | —                      |
| <b>KENHORST, PA</b>       |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                 | <b>Professional, scientific, &amp; technical services</b> .....    | <b>4</b>                | <b>1 929</b>       | <b>1 171</b>             | <b>208</b>                      | <b>30</b>   | <b>57.9</b>                              | <b>42.1</b>            |
| 541                       | Professional, scientific, & technical services .....               | 4                       | 1 929              | 1 171                    | 208                             | 30  | 57.9                                     | 42.1                   |
| 5413                      | Architectural, engineering, & related services .....               | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>KENNETT SQUARE, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                 | <b>Professional, scientific, &amp; technical services</b> .....    | <b>37</b>               | <b>13 612</b>      | <b>5 767</b>             | <b>1 255</b>                    | <b>123</b>  | <b>37.0</b>                              | <b>10.4</b>            |
| 541                       | Professional, scientific, & technical services .....               | 37                      | 13 612             | 5 767                    | 1 255                           | 123   | 37.0                                     | 10.4                   |
| 5411                      | Legal services .....   | 15                      | 5 410              | 1 659                    | 347                             | 37  | 31.5                                     | 1.1                    |
| 54111                     | Offices of lawyers .....   | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110                    | Offices of lawyers .....   | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                   | Offices of lawyers (except legal aid societies) .....              | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| 5412                      | Accounting, tax return prep, bookkeeping, & payroll services ..... | 9                       | 1 755              | 593                      | 147                             | 23  | 96.1                                     | 3.9                    |
| 54121                     | Accounting, tax return prep, bookkeeping, & payroll services ..... | 9                       | 1 755              | 593                      | 147                             | 23  | 96.1                                     | 3.9                    |
| 5413                      | Architectural, engineering, & related services .....               | 4                       | 1 835              | 853                      | 207                             | 17  | 16.6                                     | 30.6                   |
| 5416                      | Management, scientific, & technical consulting services .....      | 6                       | 3 436              | 1 957                    | 454                             | 35  | 26.1                                     | —                      |
| 54161                     | Management consulting services .....                               | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>KINGSTON, PA</b>       |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                 | <b>Professional, scientific, &amp; technical services</b> .....    | <b>65</b>               | <b>25 938</b>      | <b>9 635</b>             | <b>1 912</b>                    | <b>454</b>  | <b>37.1</b>                              | <b>3.6</b>             |
| 541                       | Professional, scientific, & technical services .....               | 65                      | 25 938             | 9 635                    | 1 912                           | 454   | 37.1                                     | 3.6                    |
| 5411                      | Legal services .....   | 37                      | 13 493             | 4 061                    | 730                             | 132   | 42.8                                     | 5.2                    |
| 54111                     | Offices of lawyers .....   | 34                      | 12 715             | 3 874                    | 696                             | 122   | 40.8                                     | 4.0                    |
| 541110                    | Offices of lawyers .....   | 34                      | 12 715             | 3 874                    | 696                             | 122   | 40.8                                     | 4.0                    |
| 5411101                   | Offices of lawyers (except legal aid societies) .....              | 34                      | 12 715             | 3 874                    | 696                             | 122   | 40.8                                     | 4.0                    |
| 5412                      | Accounting, tax return prep, bookkeeping, & payroll services ..... | 16                      | 9 027              | 3 690                    | 776                             | 145   | 25.7                                     | 2.4                    |
| 54121                     | Accounting, tax return prep, bookkeeping, & payroll services ..... | 16                      | 9 027              | 3 690                    | 776                             | 145   | 25.7                                     | 2.4                    |
| 541211                    | Offices of certified public accountants .....                      | 11                      | 7 776              | 3 162                    | 683                             | 118   | 14.2                                     | 2.4                    |
| 541219                    | Other accounting services .....                                    | 5                       | 1 251              | 528                      | 93                              | 27  | 97.3                                     | 2.7                    |
| 5413                      | Architectural, engineering, & related services .....               | 3                       | D                  | D                        | D                               | c   | D  | D                      |
| 54135                     | Building inspection services .....                                 | 2                       | D                  | D                        | D                               | c   | D  | D                      |
| 541350                    | Building inspection services .....                                 | 2                       | D                  | D                        | D                               | c   | D  | D                      |
| <b>KITTANNING, PA</b>     |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                 | <b>Professional, scientific, &amp; technical services</b> .....    | <b>36</b>               | <b>7 939</b>       | <b>2 332</b>             | <b>565</b>                      | <b>140</b>  | <b>51.7</b>                              | <b>20.3</b>            |
| 541                       | Professional, scientific, & technical services .....               | 36                      | 7 939              | 2 332                    | 565                             | 140   | 51.7                                     | 20.3                   |
| 5411                      | Legal services .....   | 22                      | 3 224              | 537                      | 129                             | 40  | 79.5                                     | 14.2                   |
| 54111                     | Offices of lawyers .....   | 22                      | 3 224              | 537                      | 129                             | 40  | 79.5                                     | 14.2                   |
| 541110                    | Offices of lawyers .....   | 22                      | 3 224              | 537                      | 129                             | 40  | 79.5                                     | 14.2                   |
| 5411101                   | Offices of lawyers (except legal aid societies) .....              | 22                      | 3 224              | 537                      | 129                             | 40  | 79.5                                     | 14.2                   |
| 5412                      | Accounting, tax return prep, bookkeeping, & payroll services ..... | 8                       | 2 836              | 872                      | 207                             | 29  | 23.2                                     | 40.6                   |
| 54121                     | Accounting, tax return prep, bookkeeping, & payroll services ..... | 8                       | 2 836              | 872                      | 207                             | 29  | 23.2                                     | 40.6                   |
| 541213                    | Tax return preparation services .....                              | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>KULPMONT, PA</b>       |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                 | <b>Professional, scientific, &amp; technical services</b> .....    | <b>3</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| <b>KUTZTOWN, PA</b>       |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                 | <b>Professional, scientific, &amp; technical services</b> .....    | <b>7</b>                | <b>3 500</b>       | <b>1 591</b>             | <b>315</b>                      | <b>45</b>   | <b>88.7</b>                              | <b>—</b>               |
| 541                       | Professional, scientific, & technical services .....               | 7                       | 3 500              | 1 591                    | 315                             | 45  | 88.7                                     | —                      |
| 5413                      | Architectural, engineering, & related services .....               | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>LAKE CITY, PA</b>      |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                 | <b>Professional, scientific, &amp; technical services</b> .....    | <b>2</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>LANCASTER, PA</b>          |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                     | <b>Professional, scientific, &amp; technical services</b> .....    | <b>179</b>              | <b>145 216</b>     | <b>59 624</b>            | <b>12 739</b>                   | <b>1 502</b>  | <b>18.0</b>                              | <b>9.3</b>             |
| 541                           | Professional, scientific, & technical services .....               | 179                     | 145 216            | 59 624                   | 12 739                          | 1 502   | 18.0                                     | 9.3                    |
| 5411                          | Legal services .....   | 91                      | 68 610             | 26 889                   | 5 310                           | 663   | 15.0                                     | 8.0                    |
| 54111                         | Offices of lawyers .....   | 86                      | 66 912             | 26 351                   | 5 202                           | 641   | 14.2                                     | 8.2                    |
| 541110                        | Offices of lawyers .....   | 86                      | 66 912             | 26 351                   | 5 202                           | 641   | 14.2                                     | 8.2                    |
| 5411101                       | Offices of lawyers (except legal aid societies) .....              | 86                      | 66 912             | 26 351                   | 5 202                           | 641   | 14.2                                     | 8.2                    |
| 5412                          | Accounting, tax return prep, bookkeeping, & payroll services ..... | 15                      | 11 100             | 4 525                    | 1 140                           | 140   | 12.4                                     | 2.7                    |
| 54121                         | Accounting, tax return prep, bookkeeping, & payroll services ..... | 15                      | 11 100             | 4 525                    | 1 140                           | 140   | 12.4                                     | 2.7                    |
| 541211                        | Offices of certified public accountants .....                      | 10                      | 10 262             | 4 212                    | 1 041                           | 113   | 11.1                                     | 1.7                    |
| 5413                          | Architectural, engineering, & related services .....               | 23                      | 20 257             | 7 844                    | 1 826                           | 195   | 21.4                                     | 20.6                   |
| 54131                         | Architectural services .....                                       | 13                      | 13 103             | 4 057                    | 924                             | 102   | 12.5                                     | 4.3                    |
| 541310                        | Architectural services .....                                       | 13                      | 13 103             | 4 057                    | 924                             | 102   | 12.5                                     | 4.3                    |
| 5414                          | Specialized design services .....                                  | 6                       | 3 041              | 822                      | 185                             | 25  | 49.6                                     | —                      |
| 54143                         | Graphic design services .....                                      | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 541430                        | Graphic design services .....                                      | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 5415                          | Computer systems design & related services .....                   | 5                       | 11 764             | 8 269                    | 1 939                           | 133   | 11.3                                     | —                      |
| 54151                         | Computer systems design & related services .....                   | 5                       | 11 764             | 8 269                    | 1 939                           | 133   | 11.3                                     | —                      |
| 541511                        | Custom computer programming services .....                         | 4                       | D                  | D                        | D                               | c   | D  | D                      |
| 5416                          | Management, scientific, & technical consulting services .....      | 10                      | 4 446              | 2 388                    | 599                             | 55  | 38.7                                     | 38.0                   |
| 54161                         | Management consulting services .....                               | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418                          | Advertising & related services .....                               | 18                      | 19 550             | 7 711                    | 1 501                           | 213   | 25.0                                     | 9.4                    |
| 54181                         | Advertising agencies .....   | 12                      | 14 346             | 5 964                    | 1 070                           | 126   | 26.4                                     | 10.5                   |
| 541810                        | Advertising agencies .....   | 12                      | 14 346             | 5 964                    | 1 070                           | 126   | 26.4                                     | 10.5                   |
| 54189                         | Other services related to advertising .....                        | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 541890                        | Other services related to advertising .....                        | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 5419                          | Other professional, scientific, & technical services .....         | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 54192                         | Photographic services .....  | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 541921                        | Photographic studios, portrait .....                               | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>LANCASTER TOWNSHIP, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                     | <b>Professional, scientific, &amp; technical services</b> .....    | <b>13</b>               | <b>7 630</b>       | <b>2 269</b>             | <b>465</b>                      | <b>51</b>   | <b>86.4</b>                              | <b>.1</b>              |
| 541                           | Professional, scientific, & technical services .....               | 13                      | 7 630              | 2 269                    | 465                             | 51  | 86.4                                     | .1                     |
| 5418                          | Advertising & related services .....                               | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>LANSDALE, PA</b>           |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                     | <b>Professional, scientific, &amp; technical services</b> .....    | <b>47</b>               | <b>38 748</b>      | <b>16 192</b>            | <b>4 640</b>                    | <b>375</b>  | <b>20.7</b>                              | <b>2.4</b>             |
| 541                           | Professional, scientific, & technical services .....               | 47                      | 38 748             | 16 192                   | 4 640                           | 375   | 20.7                                     | 2.4                    |
| 5411                          | Legal services .....   | 12                      | 11 715             | 5 877                    | 2 281                           | 127   | 9.4                                      | 6.1                    |
| 54111                         | Offices of lawyers .....   | 11                      | D                  | D                        | D                               | c   | D  | D                      |
| 541110                        | Offices of lawyers .....   | 11                      | D                  | D                        | D                               | c   | D  | D                      |
| 5411101                       | Offices of lawyers (except legal aid societies) .....              | 11                      | D                  | D                        | D                               | c   | D  | D                      |
| 5412                          | Accounting, tax return prep, bookkeeping, & payroll services ..... | 14                      | 2 468              | 894                      | 216                             | 34  | 66.8                                     | 1.1                    |
| 54121                         | Accounting, tax return prep, bookkeeping, & payroll services ..... | 14                      | 2 468              | 894                      | 216                             | 34  | 66.8                                     | 1.1                    |
| 5413                          | Architectural, engineering, & related services .....               | 4                       | 3 850              | 2 194                    | 521                             | 59  | 51.9                                     | 5.1                    |
| 5414                          | Specialized design services .....                                  | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 54143                         | Graphic design services .....                                      | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 541430                        | Graphic design services .....                                      | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 5415                          | Computer systems design & related services .....                   | 5                       | 15 475             | 6 059                    | 1 437                           | 125   | —  | —                      |
| 54151                         | Computer systems design & related services .....                   | 5                       | 15 475             | 6 059                    | 1 437                           | 125   | —  | —                      |
| 541512                        | Computer systems design services .....                             | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>LANSDOWNE, PA</b>          |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                     | <b>Professional, scientific, &amp; technical services</b> .....    | <b>18</b>               | <b>3 904</b>       | <b>1 308</b>             | <b>323</b>                      | <b>62</b>   | <b>52.9</b>                              | <b>14.8</b>            |
| 541                           | Professional, scientific, & technical services .....               | 18                      | 3 904              | 1 308                    | 323                             | 62  | 52.9                                     | 14.8                   |
| <b>LANSFORD, PA</b>           |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                     | <b>Professional, scientific, &amp; technical services</b> .....    | <b>3</b>                | <b>387</b>         | <b>109</b>               | <b>19</b>                       | <b>2</b>  | <b>100.0</b>                             | <b>—</b>               |
| <b>LATROBE, PA</b>            |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                     | <b>Professional, scientific, &amp; technical services</b> .....    | <b>39</b>               | <b>12 693</b>      | <b>4 843</b>             | <b>1 002</b>                    | <b>174</b>  | <b>62.3</b>                              | <b>7.5</b>             |
| 541                           | Professional, scientific, & technical services .....               | 39                      | 12 693             | 4 843                    | 1 002                           | 174   | 62.3                                     | 7.5                    |
| 5411                          | Legal services .....   | 18                      | 4 830              | 1 796                    | 303                             | 46  | 29.5                                     | 1.9                    |
| 54111                         | Offices of lawyers .....   | 17                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110                        | Offices of lawyers .....   | 17                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                       | Offices of lawyers (except legal aid societies) .....              | 17                      | D                  | D                        | D                               | b   | D  | D                      |
| 5412                          | Accounting, tax return prep, bookkeeping, & payroll services ..... | 10                      | 2 483              | 1 043                    | 273                             | 51  | 49.5                                     | 34.6                   |
| 54121                         | Accounting, tax return prep, bookkeeping, & payroll services ..... | 10                      | 2 483              | 1 043                    | 273                             | 51  | 49.5                                     | 34.6                   |
| 541219                        | Other accounting services .....                                    | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413                          | Architectural, engineering, & related services .....               | 6                       | 4 494              | 1 814                    | 375                             | 65  | 100.0                                    | —                      |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>LAURELDALE, PA</b>        |  |                         |                    |                          |                                 |   |  |                        |
| 54                           | Professional, scientific, & technical services .....               | 4                       | 532                | 174                      | 50                              | 10  | 71.8                                     | 28.2                   |
| <b>LEBANON, PA</b>           |  |                         |                    |                          |                                 |   |  |                        |
| 54                           | Professional, scientific, & technical services .....               | 57                      | 23 664             | 10 644                   | 1 710                           | 312   | 32.8                                     | 1.9                    |
| 541                          | Professional, scientific, & technical services .....               | 57                      | 23 664             | 10 644                   | 1 710                           | 312   | 32.8                                     | 1.9                    |
| 5411                         | Legal services .....   | 23                      | 9 260              | 4 014                    | 371                             | 98  | 23.7                                     | .5                     |
| 54111                        | Offices of lawyers .....   | 20                      | 8 406              | 3 658                    | 302                             | 85  | 23.3                                     | .5                     |
| 541110                       | Offices of lawyers .....   | 20                      | 8 406              | 3 658                    | 302                             | 85  | 23.3                                     | .5                     |
| 5411101                      | Offices of lawyers (except legal aid societies) .....              | 20                      | 8 406              | 3 658                    | 302                             | 85  | 23.3                                     | .5                     |
| 5412                         | Accounting, tax return prep, bookkeeping, & payroll services ..... | 10                      | 4 445              | 2 522                    | 426                             | 79  | 50.4                                     | —                      |
| 54121                        | Accounting, tax return prep, bookkeeping, & payroll services ..... | 10                      | 4 445              | 2 522                    | 426                             | 79  | 50.4                                     | —                      |
| 541219                       | Other accounting services .....                                    | 4                       | 1 863              | 1 039                    | 211                             | 38  | —  | —                      |
| 5413                         | Architectural, engineering, & related services .....               | 6                       | 3 990              | 1 736                    | 391                             | 66  | 29.2                                     | —                      |
| 54135                        | Building inspection services .....                                 | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 541350                       | Building inspection services .....                                 | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418                         | Advertising & related services .....                               | 4                       | 1 866              | 714                      | 176                             | 22  | 48.9                                     | —                      |
| 5419                         | Other professional, scientific, & technical services .....         | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>LEECHBURG, PA</b>         |  |                         |                    |                          |                                 |   |  |                        |
| 54                           | Professional, scientific, & technical services .....               | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 541                          | Professional, scientific, & technical services .....               | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416                         | Management, scientific, & technical consulting services .....      | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 54162                        | Environmental consulting services .....                            | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 541620                       | Environmental consulting services .....                            | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>LEHIGHTON, PA</b>         |  |                         |                    |                          |                                 |   |  |                        |
| 54                           | Professional, scientific, & technical services .....               | 13                      | 2 129              | 554                      | 145                             | 41  | 57.7                                     | 4.4                    |
| 541                          | Professional, scientific, & technical services .....               | 13                      | 2 129              | 554                      | 145                             | 41  | 57.7                                     | 4.4                    |
| <b>LEMOYNE, PA</b>           |  |                         |                    |                          |                                 |   |  |                        |
| 54                           | Professional, scientific, & technical services .....               | 18                      | 21 172             | 6 956                    | 1 716                           | 193   | 6.7                                      | 51.5                   |
| 541                          | Professional, scientific, & technical services .....               | 18                      | 21 172             | 6 956                    | 1 716                           | 193   | 6.7                                      | 51.5                   |
| 5411                         | Legal services .....   | 3                       | 3 255              | 1 361                    | 291                             | 34  | —  | —                      |
| 54111                        | Offices of lawyers .....   | 3                       | 3 255              | 1 361                    | 291                             | 34  | —  | —                      |
| 541110                       | Offices of lawyers .....   | 3                       | 3 255              | 1 361                    | 291                             | 34  | —  | —                      |
| 5411101                      | Offices of lawyers (except legal aid societies) .....              | 3                       | 3 255              | 1 361                    | 291                             | 34  | —  | —                      |
| 5412                         | Accounting, tax return prep, bookkeeping, & payroll services ..... | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 54121                        | Accounting, tax return prep, bookkeeping, & payroll services ..... | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 5415                         | Computer systems design & related services .....                   | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 54151                        | Computer systems design & related services .....                   | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 541512                       | Computer systems design services .....                             | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418                         | Advertising & related services .....                               | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>LEWISBURG, PA</b>         |  |                         |                    |                          |                                 |   |  |                        |
| 54                           | Professional, scientific, & technical services .....               | 27                      | 7 645              | 2 797                    | 678                             | 105   | 31.0                                     | 9.1                    |
| 541                          | Professional, scientific, & technical services .....               | 27                      | 7 645              | 2 797                    | 678                             | 105   | 31.0                                     | 9.1                    |
| 5411                         | Legal services .....   | 13                      | D                  | D                        | D                               | b   | D  | D                      |
| 54111                        | Offices of lawyers .....   | 13                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110                       | Offices of lawyers .....   | 13                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                      | Offices of lawyers (except legal aid societies) .....              | 13                      | D                  | D                        | D                               | b   | D  | D                      |
| 5412                         | Accounting, tax return prep, bookkeeping, & payroll services ..... | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 54121                        | Accounting, tax return prep, bookkeeping, & payroll services ..... | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413                         | Architectural, engineering, & related services .....               | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>LEWISTOWN, PA</b>         |  |                         |                    |                          |                                 |   |  |                        |
| 54                           | Professional, scientific, & technical services .....               | 20                      | 6 196              | 1 919                    | 495                             | 106   | 68.9                                     | —                      |
| 541                          | Professional, scientific, & technical services .....               | 20                      | 6 196              | 1 919                    | 495                             | 106   | 68.9                                     | —                      |
| 5412                         | Accounting, tax return prep, bookkeeping, & payroll services ..... | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 54121                        | Accounting, tax return prep, bookkeeping, & payroll services ..... | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>LIMERICK TOWNSHIP, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| 54                           | Professional, scientific, & technical services .....               | 14                      | 8 960              | 4 047                    | 915                             | 91  | 49.8                                     | 41.7                   |
| 541                          | Professional, scientific, & technical services .....               | 14                      | 8 960              | 4 047                    | 915                             | 91  | 49.8                                     | 41.7                   |
| 5413                         | Architectural, engineering, & related services .....               | 4                       | 5 965              | 2 944                    | 799                             | 72  | 29.1                                     | 58.2                   |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>LITITZ, PA</b>                   |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                           | <b>Professional, scientific, &amp; technical services .....</b>    | <b>16</b>               | <b>8 924</b>       | <b>2 577</b>             | <b>625</b>                      | <b>93</b>   | <b>48.4</b>                              | <b>10.5</b>            |
| 541                                 | Professional, scientific, & technical services .....               | 16                      | 8 924              | 2 577                    | 625                             | 93  | 48.4                                     | 10.5                   |
| 5412                                | Accounting, tax return prep, bookkeeping, & payroll services ..... | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 54121                               | Accounting, tax return prep, bookkeeping, & payroll services ..... | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413                                | Architectural, engineering, & related services .....               | 4                       | 2 219              | 719                      | 135                             | 15  | 79.9                                     | —                      |
| <b>LOCK HAVEN, PA</b>               |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                           | <b>Professional, scientific, &amp; technical services .....</b>    | <b>20</b>               | <b>6 087</b>       | <b>2 046</b>             | <b>563</b>                      | <b>112</b>  | <b>92.5</b>                              | <b>2.6</b>             |
| 541                                 | Professional, scientific, & technical services .....               | 20                      | 6 087              | 2 046                    | 563                             | 112   | 92.5                                     | 2.6                    |
| 5412                                | Accounting, tax return prep, bookkeeping, & payroll services ..... | 5                       | 1 143              | 368                      | 117                             | 44  | 85.2                                     | 5.2                    |
| 54121                               | Accounting, tax return prep, bookkeeping, & payroll services ..... | 5                       | 1 143              | 368                      | 117                             | 44  | 85.2                                     | 5.2                    |
| 5413                                | Architectural, engineering, & related services .....               | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>LOGAN TOWNSHIP, PA</b>           |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                           | <b>Professional, scientific, &amp; technical services .....</b>    | <b>7</b>                | <b>985</b>         | <b>354</b>               | <b>73</b>                       | <b>38</b>   | <b>42.4</b>                              | <b>—</b>               |
| 541                                 | Professional, scientific, & technical services .....               | 7                       | 985                | 354                      | 73                              | 38  | 42.4                                     | —                      |
| <b>LOWER ALLEN TOWNSHIP, PA</b>     |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                           | <b>Professional, scientific, &amp; technical services .....</b>    | <b>34</b>               | <b>50 373</b>      | <b>19 356</b>            | <b>4 533</b>                    | <b>610</b>  | <b>7.0</b>                               | <b>.2</b>              |
| 541                                 | Professional, scientific, & technical services .....               | 34                      | 50 373             | 19 356                   | 4 533                           | 610   | 7.0                                      | .2                     |
| 5411                                | Legal services .....   | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 54111                               | Offices of lawyers .....   | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 541110                              | Offices of lawyers .....   | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                             | Offices of lawyers (except legal aid societies) .....              | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 5412                                | Accounting, tax return prep, bookkeeping, & payroll services ..... | 9                       | 5 902              | 1 992                    | 481                             | 84  | 14.7                                     | 1.7                    |
| 54121                               | Accounting, tax return prep, bookkeeping, & payroll services ..... | 9                       | 5 902              | 1 992                    | 481                             | 84  | 14.7                                     | 1.7                    |
| 541211                              | Offices of certified public accountants .....                      | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413                                | Architectural, engineering, & related services .....               | 5                       | 7 552              | 3 031                    | 700                             | 92  | 1.4                                      | —                      |
| 5415                                | Computer systems design & related services .....                   | 6                       | 27 980             | 9 227                    | 2 317                           | 314   | 5.1                                      | —                      |
| 54151                               | Computer systems design & related services .....                   | 6                       | 27 980             | 9 227                    | 2 317                           | 314   | 5.1                                      | —                      |
| 541511                              | Custom computer programming services .....                         | 2                       | D                  | D                        | D                               | c   | D  | D                      |
| 541512                              | Computer systems design services .....                             | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416                                | Management, scientific, & technical consulting services .....      | 7                       | 4 285              | 2 572                    | 476                             | 57  | 15.2                                     | —                      |
| 54161                               | Management consulting services .....                               | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>LOWER BURRELL, PA</b>            |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                           | <b>Professional, scientific, &amp; technical services .....</b>    | <b>24</b>               | <b>3 775</b>       | <b>979</b>               | <b>228</b>                      | <b>78</b>   | <b>65.5</b>                              | <b>8.1</b>             |
| 541                                 | Professional, scientific, & technical services .....               | 24                      | 3 775              | 979                      | 228                             | 78  | 65.5                                     | 8.1                    |
| 5412                                | Accounting, tax return prep, bookkeeping, & payroll services ..... | 6                       | 879                | 397                      | 98                              | 24  | 81.8                                     | 18.2                   |
| 54121                               | Accounting, tax return prep, bookkeeping, & payroll services ..... | 6                       | 879                | 397                      | 98                              | 24  | 81.8                                     | 18.2                   |
| <b>LOWER GWYNEDD TOWNSHIP, PA</b>   |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                           | <b>Professional, scientific, &amp; technical services .....</b>    | <b>19</b>               | <b>18 091</b>      | <b>11 697</b>            | <b>2 025</b>                    | <b>145</b>  | <b>14.4</b>                              | <b>8.2</b>             |
| 541                                 | Professional, scientific, & technical services .....               | 19                      | 18 091             | 11 697                   | 2 025                           | 145   | 14.4                                     | 8.2                    |
| 5415                                | Computer systems design & related services .....                   | 4                       | 13 004             | 8 686                    | 1 668                           | 119   | 2.7                                      | —                      |
| 54151                               | Computer systems design & related services .....                   | 4                       | 13 004             | 8 686                    | 1 668                           | 119   | 2.7                                      | —                      |
| 541511                              | Custom computer programming services .....                         | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 541512                              | Computer systems design services .....                             | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 5415122                             | Computer systems consultants (except systems integrators) .....    | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>LOWER MACUNGIE TOWNSHIP, PA</b>  |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                           | <b>Professional, scientific, &amp; technical services .....</b>    | <b>21</b>               | <b>15 681</b>      | <b>2 959</b>             | <b>648</b>                      | <b>85</b>   | <b>69.3</b>                              | <b>.3</b>              |
| 541                                 | Professional, scientific, & technical services .....               | 21                      | 15 681             | 2 959                    | 648                             | 85  | 69.3                                     | .3                     |
| 5412                                | Accounting, tax return prep, bookkeeping, & payroll services ..... | 5                       | D                  | D                        | D                               | a   | D  | D                      |
| 54121                               | Accounting, tax return prep, bookkeeping, & payroll services ..... | 5                       | D                  | D                        | D                               | a   | D  | D                      |
| 5413                                | Architectural, engineering, & related services .....               | 4                       | D                  | D                        | D                               | a   | D  | D                      |
| 5418                                | Advertising & related services .....                               | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>LOWER MAKEFIELD TOWNSHIP, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                           | <b>Professional, scientific, &amp; technical services .....</b>    | <b>37</b>               | <b>13 015</b>      | <b>6 138</b>             | <b>1 070</b>                    | <b>149</b>  | <b>27.8</b>                              | <b>16.5</b>            |
| 541                                 | Professional, scientific, & technical services .....               | 37                      | 13 015             | 6 138                    | 1 070                           | 149   | 27.8                                     | 16.5                   |
| 5412                                | Accounting, tax return prep, bookkeeping, & payroll services ..... | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 54121                               | Accounting, tax return prep, bookkeeping, & payroll services ..... | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 5415                                | Computer systems design & related services .....                   | 9                       | 4 053              | 1 566                    | 335                             | 36  | 17.4                                     | —                      |
| 54151                               | Computer systems design & related services .....                   | 9                       | 4 053              | 1 566                    | 335                             | 36  | 17.4                                     | —                      |
| 5419                                | Other professional, scientific, & technical services .....         | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| 54192                               | Photographic 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>LOWER MERION TOWNSHIP, PA</b>   |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                          | <b>Professional, scientific, &amp; technical services .....</b>         | <b>453</b>              | <b>462 901</b>     | <b>196 188</b>           | <b>40 059</b>                   | <b>3 287</b>  | <b>21.6</b>                              | <b>12.2</b>            |
| 541                                | Professional, scientific, & technical services .....                    | 453                     | 462 901            | 196 188                  | 40 059                          | 3 287   | 21.6                                     | 12.2                   |
| 5411                               | Legal services .....  | 113                     | 82 972             | 34 510                   | 6 636                           | 500   | 23.0                                     | 9.7                    |
| 54111                              | Offices of lawyers .....  | 111                     | D                  | D                        | D                               | e   | D  | D                      |
| 541110                             | Offices of lawyers .....  | 111                     | D                  | D                        | D                               | e   | D  | D                      |
| 5411101                            | Offices of lawyers (except legal aid societies) .....                   | 111                     | D                  | D                        | D                               | e   | D  | D                      |
| 5412                               | Accounting, tax return prep, bookkeeping, & payroll services .....      | 71                      | 53 939             | 23 600                   | 5 318                           | 602   | 33.0                                     | 4.0                    |
| 54121                              | Accounting, tax return prep, bookkeeping, & payroll services .....      | 71                      | 53 939             | 23 600                   | 5 318                           | 602   | 33.0                                     | 4.0                    |
| 541211                             | Offices of certified public accountants .....                           | 53                      | 36 434             | 17 275                   | 3 883                           | 366   | 44.1                                     | 1.6                    |
| 541219                             | Other accounting services .....   | 14                      | D                  | D                        | D                               | a   | D  | D                      |
| 5413                               | Architectural, engineering, & related services .....                    | 38                      | 48 272             | 25 469                   | 3 661                           | 397   | 24.7                                     | 1.4                    |
| 54131                              | Architectural services .....  | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| 541310                             | Architectural services .....  | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| 54133                              | Engineering services .....  | 24                      | 40 791             | 23 065                   | 3 341                           | 346   | 17.8                                     | 1.6                    |
| 541330                             | Engineering services .....  | 24                      | 40 791             | 23 065                   | 3 341                           | 346   | 17.8                                     | 1.6                    |
| 5414                               | Specialized design services .....                                       | 26                      | 17 351             | 3 925                    | 735                             | 91  | 46.3                                     | 11.4                   |
| 54141                              | Interior design services .....  | 17                      | 13 005             | 2 471                    | 415                             | 60  | 52.9                                     | 2.5                    |
| 541410                             | Interior design services .....  | 17                      | 13 005             | 2 471                    | 415                             | 60  | 52.9                                     | 2.5                    |
| 54143                              | Graphic design services .....   | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 541430                             | Graphic design services .....   | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 5415                               | Computer systems design & related services .....                        | 46                      | 52 829             | 26 990                   | 6 419                           | 378   | 15.5                                     | 41.7                   |
| 54151                              | Computer systems design & related services .....                        | 46                      | 52 829             | 26 990                   | 6 419                           | 378   | 15.5                                     | 41.7                   |
| 541511                             | Custom computer programming services .....                              | 16                      | 36 244             | 19 354                   | 4 676                           | 269   | 6.0                                      | 37.9                   |
| 541512                             | Computer systems design services .....                                  | 20                      | 15 394             | 7 045                    | 1 611                           | 95  | 32.0                                     | 53.6                   |
| 5415122                            | Computer systems consultants (except systems integrators) .....         | 17                      | D                  | D                        | D                               | b   | D  | D                      |
| 5416                               | Management, scientific, & technical consulting services .....           | 97                      | 144 331            | 56 203                   | 12 398                          | 764   | 10.2                                     | 14.0                   |
| 54161                              | Management consulting services .....                                    | 76                      | 139 326            | 53 915                   | 11 996                          | 716   | 8.3                                      | 14.1                   |
| 541611                             | Administrative management & general management consulting service ..... | 35                      | 25 218             | 9 004                    | 1 649                           | 157   | 17.1                                     | 28.3                   |
| 541612                             | Human resources & executive search consulting services .....            | 21                      | D                  | D                        | D                               | c   | D  | D                      |
| 5416122                            | Executive placement services .....                                      | 12                      | D                  | D                        | D                               | c   | D  | D                      |
| 541613                             | Marketing consulting services .....                                     | 16                      | D                  | D                        | D                               | c   | D  | D                      |
| 541614                             | Process, physical distribution, & logistics consulting services .....   | 3                       | D                  | D                        | D                               | c   | D  | D                      |
| 54169                              | Other scientific & technical consulting services .....                  | 18                      | 4 626              | 2 203                    | 382                             | 46  | 62.3                                     | 9.3                    |
| 541690                             | Other scientific & technical consulting services .....                  | 18                      | 4 626              | 2 203                    | 382                             | 46  | 62.3                                     | 9.3                    |
| 5418                               | Advertising & related services .....                                    | 40                      | 35 745             | 14 698                   | 3 000                           | 378   | 41.0                                     | 3.8                    |
| 54181                              | Advertising agencies .....  | 16                      | 16 298             | 9 189                    | 2 059                           | 305   | 26.3                                     | 2.3                    |
| 541810                             | Advertising agencies .....  | 16                      | 16 298             | 9 189                    | 2 059                           | 305   | 26.3                                     | 2.3                    |
| 5419                               | Other professional, scientific, & technical services .....              | 14                      | 23 825             | 9 080                    | 1 557                           | 142   | 15.6                                     | —                      |
| 54191                              | Marketing research & public opinion polling .....                       | 8                       | 20 798             | 8 303                    | 1 401                           | 115   | 11.5                                     | —                      |
| 541910                             | Marketing research & public opinion polling .....                       | 8                       | 20 798             | 8 303                    | 1 401                           | 115   | 11.5                                     | —                      |
| <b>LOWER MORELAND TOWNSHIP, PA</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                          | <b>Professional, scientific, &amp; technical services .....</b>         | <b>98</b>               | <b>47 146</b>      | <b>19 703</b>            | <b>4 453</b>                    | <b>439</b>  | <b>35.2</b>                              | <b>9.0</b>             |
| 541                                | Professional, scientific, & technical services .....                    | 98                      | 47 146             | 19 703                   | 4 453                           | 439   | 35.2                                     | 9.0                    |
| 5411                               | Legal services .....  | 13                      | 6 454              | 2 332                    | 316                             | 47  | 15.2                                     | —                      |
| 54111                              | Offices of lawyers .....  | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110                             | Offices of lawyers .....  | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                            | Offices of lawyers (except legal aid societies) .....                   | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| 5412                               | Accounting, tax return prep, bookkeeping, & payroll services .....      | 28                      | 8 182              | 2 889                    | 607                             | 77  | 57.5                                     | 22.1                   |
| 54121                              | Accounting, tax return prep, bookkeeping, & payroll services .....      | 28                      | 8 182              | 2 889                    | 607                             | 77  | 57.5                                     | 22.1                   |
| 541211                             | Offices of certified public accountants .....                           | 16                      | 5 793              | 1 849                    | 393                             | 53  | 57.8                                     | 13.4                   |
| 541219                             | Other accounting services .....   | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 5413                               | Architectural, engineering, & related services .....                    | 10                      | 4 046              | 2 082                    | 558                             | 43  | 30.4                                     | 32.8                   |
| 5416                               | Management, scientific, & technical consulting services .....           | 16                      | 10 503             | 5 534                    | 1 268                           | 134   | 35.1                                     | 7.5                    |
| 54161                              | Management consulting services .....                                    | 14                      | D                  | D                        | D                               | c   | D  | D                      |
| 541611                             | Administrative management & general management consulting service ..... | 10                      | 7 161              | 4 523                    | 1 112                           | 107   | 15.4                                     | .4                     |
| 5417                               | Scientific research & development services .....                        | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418                               | Advertising & related services .....                                    | 11                      | 2 947              | 893                      | 196                             | 25  | 80.0                                     | .9                     |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>LOWER PAXTON TOWNSHIP, PA</b>      |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                             | <b>Professional, scientific, &amp; technical services .....</b>    | <b>74</b>               | <b>37 355</b>      | <b>11 564</b>            | <b>2 608</b>                    | <b>619</b>  | <b>42.4</b>                              | <b>6.5</b>             |
| 541                                   | Professional, scientific, & technical services .....               | 74                      | 37 355             | 11 564                   | 2 608                           | 619   | 42.4                                     | 6.5                    |
| 5411                                  | Legal services .....   | 13                      | 3 246              | 1 027                    | 311                             | 40  | 45.4                                     | 5.6                    |
| 54111                                 | Offices of lawyers .....   | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110                                | Offices of lawyers .....   | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                               | Offices of lawyers (except legal aid societies) .....              | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| 5412                                  | Accounting, tax return prep, bookkeeping, & payroll services ..... | 21                      | 7 852              | 3 049                    | 857                             | 380   | 29.2                                     | 2.8                    |
| 54121                                 | Accounting, tax return prep, bookkeeping, & payroll services ..... | 21                      | 7 852              | 3 049                    | 857                             | 380   | 29.2                                     | 2.8                    |
| 541213                                | Tax return preparation services .....                              | 4                       | D                  | D                        | D                               | e   | D  | D                      |
| 5413                                  | Architectural, engineering, & related services .....               | 7                       | 4 489              | 2 150                    | 508                             | 56  | 19.9                                     | 4.5                    |
| 5414                                  | Specialized design services .....                                  | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 54141                                 | Interior design services .....                                     | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 541410                                | Interior design services .....                                     | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 5416                                  | Management, scientific, & technical consulting services .....      | 12                      | 5 546              | 2 939                    | 407                             | 42  | 38.1                                     | —                      |
| 54161                                 | Management consulting services .....                               | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418                                  | Advertising & related services .....                               | 8                       | 8 842              | 1 086                    | 238                             | 51  | 44.8                                     | .8                     |
| 54189                                 | Other services related to advertising .....                        | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 541890                                | Other services related to advertising .....                        | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>LOWER POTTS GROVE TOWNSHIP, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                             | <b>Professional, scientific, &amp; technical services .....</b>    | <b>22</b>               | <b>15 870</b>      | <b>7 048</b>             | <b>1 707</b>                    | <b>188</b>  | <b>33.8</b>                              | <b>—</b>               |
| 541                                   | Professional, scientific, & technical services .....               | 22                      | 15 870             | 7 048                    | 1 707                           | 188   | 33.8                                     | —                      |
| 5412                                  | Accounting, tax return prep, bookkeeping, & payroll services ..... | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 54121                                 | Accounting, tax return prep, bookkeeping, & payroll services ..... | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 5413                                  | Architectural, engineering, & related services .....               | 5                       | 10 439             | 5 203                    | 1 233                           | 113   | 18.1                                     | —                      |
| 54133                                 | Engineering services .....   | 3                       | D                  | D                        | D                               | c   | D  | D                      |
| 541330                                | Engineering services .....   | 3                       | D                  | D                        | D                               | c   | D  | D                      |
| <b>LOWER PROVIDENCE TOWNSHIP, PA</b>  |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                             | <b>Professional, scientific, &amp; technical services .....</b>    | <b>48</b>               | <b>25 126</b>      | <b>9 705</b>             | <b>1 975</b>                    | <b>233</b>  | <b>30.8</b>                              | <b>8.5</b>             |
| 541                                   | Professional, scientific, & technical services .....               | 48                      | 25 126             | 9 705                    | 1 975                           | 233   | 30.8                                     | 8.5                    |
| 5412                                  | Accounting, tax return prep, bookkeeping, & payroll services ..... | 6                       | 2 296              | 1 059                    | 239                             | 26  | 2.2                                      | 6.4                    |
| 54121                                 | Accounting, tax return prep, bookkeeping, & payroll services ..... | 6                       | 2 296              | 1 059                    | 239                             | 26  | 2.2                                      | 6.4                    |
| 5413                                  | Architectural, engineering, & related services .....               | 8                       | 2 261              | 1 104                    | 234                             | 30  | 30.9                                     | 2.0                    |
| 5416                                  | Management, scientific, & technical consulting services .....      | 11                      | 6 448              | 2 504                    | 607                             | 69  | 37.7                                     | 29.2                   |
| 54161                                 | Management consulting services .....                               | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 5417                                  | Scientific research & development services .....                   | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>LOWER SALFORD TOWNSHIP, PA</b>     |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                             | <b>Professional, scientific, &amp; technical services .....</b>    | <b>28</b>               | <b>17 138</b>      | <b>5 454</b>             | <b>903</b>                      | <b>105</b>  | <b>27.6</b>                              | <b>66.8</b>            |
| 541                                   | Professional, scientific, & technical services .....               | 28                      | 17 138             | 5 454                    | 903                             | 105   | 27.6                                     | 66.8                   |
| 5413                                  | Architectural, engineering, & related services .....               | 5                       | 9 824              | 2 748                    | 384                             | 40  | 18.5                                     | 81.5                   |
| 54133                                 | Engineering services .....   | 5                       | 9 824              | 2 748                    | 384                             | 40  | 18.5                                     | 81.5                   |
| 541330                                | Engineering services .....   | 5                       | 9 824              | 2 748                    | 384                             | 40  | 18.5                                     | 81.5                   |
| 5416                                  | Management, scientific, & technical consulting services .....      | 4                       | D                  | D                        | D                               | a   | D  | D                      |
| 54161                                 | Management consulting services .....                               | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>LOWER SOUTHAMPTON TOWNSHIP, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                             | <b>Professional, scientific, &amp; technical services .....</b>    | <b>108</b>              | <b>73 695</b>      | <b>32 138</b>            | <b>6 596</b>                    | <b>724</b>  | <b>33.9</b>                              | <b>10.2</b>            |
| 541                                   | Professional, scientific, & technical services .....               | 108                     | 73 695             | 32 138                   | 6 596                           | 724   | 33.9                                     | 10.2                   |
| 5411                                  | Legal services .....   | 32                      | 17 406             | 7 090                    | 1 264                           | 145   | 29.6                                     | 5.7                    |
| 54111                                 | Offices of lawyers .....   | 26                      | 15 845             | 6 716                    | 1 189                           | 126   | 28.1                                     | 4.7                    |
| 541110                                | Offices of lawyers .....   | 26                      | 15 845             | 6 716                    | 1 189                           | 126   | 28.1                                     | 4.7                    |
| 5411101                               | Offices of lawyers (except legal aid societies) .....              | 26                      | 15 845             | 6 716                    | 1 189                           | 126   | 28.1                                     | 4.7                    |
| 5412                                  | Accounting, tax return prep, bookkeeping, & payroll services ..... | 18                      | 5 157              | 1 742                    | 402                             | 64  | 59.0                                     | 19.7                   |
| 54121                                 | Accounting, tax return prep, bookkeeping, & payroll services ..... | 18                      | 5 157              | 1 742                    | 402                             | 64  | 59.0                                     | 19.7                   |
| 541211                                | Offices of certified public accountants .....                      | 14                      | 4 715              | 1 558                    | 360                             | 51  | 60.4                                     | 19.6                   |
| 5413                                  | Architectural, engineering, & related services .....               | 13                      | 12 004             | 6 179                    | 1 554                           | 149   | 30.3                                     | 16.0                   |
| 54133                                 | Engineering services .....   | 9                       | 9 740              | 4 937                    | 1 229                           | 110   | 33.2                                     | 19.7                   |
| 541330                                | Engineering services .....   | 9                       | 9 740              | 4 937                    | 1 229                           | 110   | 33.2                                     | 19.7                   |
| 5415                                  | Computer systems design & related services .....                   | 16                      | 16 967             | 7 913                    | 1 436                           | 131   | 6.6                                      | 16.3                   |
| 54151                                 | Computer systems design & related services .....                   | 16                      | 16 967             | 7 913                    | 1 436                           | 131   | 6.6                                      | 16.3                   |
| 541512                                | Computer systems design services .....                             | 6                       | 6 099              | 2 616                    | 586                             | 54  | 8.2                                      | 2.0                    |
| 5416                                  | Management, scientific, & technical consulting services .....      | 14                      | 6 907              | 3 844                    | 761                             | 75  | 26.3                                     | 5.3                    |
| 54161                                 | Management consulting services .....                               | 14                      | 6 907              | 3 844                    | 761                             | 75  | 26.3                                     | 5.3                    |
| 541612                                | Human resources & executive search consulting services .....       | 8                       | 5 471              | 3 056                    | 610                             | 61  | 23.7                                     | —                      |
| 5418                                  | Advertising & related services .....                               | 8                       | 10 908             | 4 136                    | 909                             | 114   | 62.9                                     | 4.4                    |
| 54181                                 | Advertising agencies .....   | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 541810                                | Advertising agencies .....   | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 5419                                  | Other professional, scientific, & technical services .....         | 4                       | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>LOYALSOCK TOWNSHIP, PA</b>  |  |                         |                    |                          |                                 |   |  |                        |
| 54                             | Professional, scientific, & technical services .....               | 8                       | 3 652              | 1 410                    | 307                             | 48  | 22.3                                     | —                      |
| 541                            | Professional, scientific, & technical services .....               | 8                       | 3 652              | 1 410                    | 307                             | 48  | 22.3                                     | —                      |
| 5418                           | Advertising & related services .....                               | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>LUZERNE, PA</b>             |  |                         |                    |                          |                                 |   |  |                        |
| 54                             | Professional, scientific, & technical services .....               | 3                       | 257                | 78                       | 24                              | 9   | 100.0                                    | —                      |
| <b>MCCANDLESS TOWNSHIP, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| 54                             | Professional, scientific, & technical services .....               | 59                      | 31 391             | 14 856                   | 3 194                           | 328   | 22.7                                     | 2.3                    |
| 541                            | Professional, scientific, & technical services .....               | 59                      | 31 391             | 14 856                   | 3 194                           | 328   | 22.7                                     | 2.3                    |
| 5412                           | Accounting, tax return prep, bookkeeping, & payroll services ..... | 11                      | 2 855              | 1 101                    | 261                             | 33  | 55.3                                     | —                      |
| 54121                          | Accounting, tax return prep, bookkeeping, & payroll services ..... | 11                      | 2 855              | 1 101                    | 261                             | 33  | 55.3                                     | —                      |
| 5413                           | Architectural, engineering, & related services .....               | 16                      | 9 600              | 5 509                    | 1 014                           | 117   | 25.0                                     | —                      |
| 54135                          | Building inspection services .....                                 | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 541350                         | Building inspection services .....                                 | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 5415                           | Computer systems design & related services .....                   | 9                       | 12 999             | 6 485                    | 1 580                           | 112   | 4.9                                      | —                      |
| 54151                          | Computer systems design & related services .....                   | 9                       | 12 999             | 6 485                    | 1 580                           | 112   | 4.9                                      | —                      |
| 541512                         | Computer systems design services .....                             | 5                       | D                  | D                        | D                               | c   | D  | D                      |
| 5415122                        | Computer systems consultants (except systems integrators) .....    | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>MCKEESPORT, PA</b>          |  |                         |                    |                          |                                 |   |  |                        |
| 54                             | Professional, scientific, & technical services .....               | 28                      | 7 017              | 2 125                    | 464                             | 208   | 30.3                                     | 29.9                   |
| 541                            | Professional, scientific, & technical services .....               | 28                      | 7 017              | 2 125                    | 464                             | 208   | 30.3                                     | 29.9                   |
| 5418                           | Advertising & related services .....                               | 3                       | D                  | D                        | D                               | c   | D  | D                      |
| <b>MCKEES ROCKS, PA</b>        |  |                         |                    |                          |                                 |   |  |                        |
| 54                             | Professional, scientific, & technical services .....               | 11                      | 6 236              | 2 456                    | 581                             | 230   | 14.7                                     | 4.8                    |
| 541                            | Professional, scientific, & technical services .....               | 11                      | 6 236              | 2 456                    | 581                             | 230   | 14.7                                     | 4.8                    |
| 5419                           | Other professional, scientific, & technical services .....         | 1                       | D                  | D                        | D                               | c   | D  | D                      |
| 54192                          | Photographic services .....  | 1                       | D                  | D                        | D                               | c   | D  | D                      |
| 541921                         | Photographic studios, portrait .....                               | 1                       | D                  | D                        | D                               | c   | D  | D                      |
| <b>MCSHERRYSTOWN, PA</b>       |  |                         |                    |                          |                                 |   |  |                        |
| 54                             | Professional, scientific, & technical services .....               | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>MACUNGIE, PA</b>            |  |                         |                    |                          |                                 |   |  |                        |
| 54                             | Professional, scientific, & technical services .....               | 8                       | 3 045              | 1 308                    | 265                             | 42  | 70.3                                     | 6.8                    |
| 541                            | Professional, scientific, & technical services .....               | 8                       | 3 045              | 1 308                    | 265                             | 42  | 70.3                                     | 6.8                    |
| 5413                           | Architectural, engineering, & related services .....               | 4                       | 1 727              | 980                      | 195                             | 28  | 92.8                                     | —                      |
| <b>MAHANOEY CITY, PA</b>       |  |                         |                    |                          |                                 |   |  |                        |
| 54                             | Professional, scientific, & technical services .....               | 3                       | 2 040              | 642                      | 157                             | 30  | D  | —                      |
| 541                            | Professional, scientific, & technical services .....               | 3                       | 2 040              | 642                      | 157                             | 30  | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>MALVERN, PA</b>             |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services .....</b>         | <b>79</b>               | <b>521 707</b>     | <b>183 515</b>           | <b>44 616</b>                   | <b>2 447</b>  | <b>7.1</b>                               | <b>29.2</b>            |
| 541                            | Professional, scientific, & technical services .....                    | 79                      | 521 707            | 183 515                  | 44 616                          | 2 447   | 7.1                                      | 29.2                   |
| 5411                           | Legal services .....  | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 54111                          | Offices of lawyers .....  | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 541110                         | Offices of lawyers .....  | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                        | Offices of lawyers (except legal aid societies) .....                   | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 5412                           | Accounting, tax return prep, bookkeeping, & payroll services .....      | 4                       | 1 620              | 734                      | 191                             | 183   | —  | 15.0                   |
| 54121                          | Accounting, tax return prep, bookkeeping, & payroll services .....      | 4                       | 1 620              | 734                      | 191                             | 183   | —  | 15.0                   |
| 541213                         | Tax return preparation services .....                                   | 1                       | D                  | D                        | D                               | c   | D  | D                      |
| 5413                           | Architectural, engineering, & related services .....                    | 5                       | 8 512              | 4 267                    | 583                             | 57  | 43.9                                     | —                      |
| 5415                           | Computer systems design & related services .....                        | 25                      | 223 311            | 93 292                   | 18 547                          | 1 280   | 7.8                                      | 47.0                   |
| 54151                          | Computer systems design & related services .....                        | 25                      | 223 311            | 93 292                   | 18 547                          | 1 280   | 7.8                                      | 47.0                   |
| 541511                         | Custom computer programming services .....                              | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 541512                         | Computer systems design services .....                                  | 11                      | 112 463            | 31 731                   | 8 472                           | 547   | 9.7                                      | 8.3                    |
| 5415121                        | Computer systems integrators .....                                      | 8                       | D                  | D                        | D                               | f   | D  | D                      |
| 541513                         | Computer facilities management services .....                           | 1                       | D                  | D                        | D                               | f   | D  | D                      |
| 5416                           | Management, scientific, & technical consulting services .....           | 22                      | 26 401             | 13 976                   | 2 817                           | 251   | 28.5                                     | 8.7                    |
| 54161                          | Management consulting services .....                                    | 17                      | 19 244             | 9 950                    | 1 914                           | 199   | 36.2                                     | 11.9                   |
| 541611                         | Administrative management & general management consulting service ..... | 6                       | D                  | D                        | D                               | c   | D  | D                      |
| 541612                         | Human resources & executive search consulting services .....            | 5                       | 5 473              | 1 657                    | 315                             | 30  | 12.6                                     | —                      |
| 541613                         | Marketing consulting services .....                                     | 5                       | 7 528              | 4 137                    | 686                             | 49  | 15.8                                     | 24.5                   |
| 54169                          | Other scientific & technical consulting services .....                  | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 541690                         | Other scientific & technical consulting services .....                  | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 5417                           | Scientific research & development services .....                        | 11                      | 248 453            | 67 674                   | 21 699                          | 603   | —  | 17.9                   |
| 54171                          | R&D in the physical, engineering, & life sciences .....                 | 11                      | 248 453            | 67 674                   | 21 699                          | 603   | —  | 17.9                   |
| 541710                         | R&D in the physical, engineering, & life sciences .....                 | 11                      | 248 453            | 67 674                   | 21 699                          | 603   | —  | 17.9                   |
| 5417102                        | Research & development in the life sciences .....                       | 9                       | D                  | D                        | D                               | f   | D  | D                      |
| 5418                           | Advertising & related services .....                                    | 6                       | 10 019             | 2 313                    | 381                             | 37  | 69.7                                     | .3                     |
| <b>MANCHESTER TOWNSHIP, PA</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services .....</b>         | <b>18</b>               | <b>6 389</b>       | <b>2 345</b>             | <b>500</b>                      | <b>90</b>   | <b>59.0</b>                              | <b>3.1</b>             |
| 541                            | Professional, scientific, & technical services .....                    | 18                      | 6 389              | 2 345                    | 500                             | 90  | 59.0                                     | 3.1                    |
| 5413                           | Architectural, engineering, & related services .....                    | 6                       | 3 852              | 1 449                    | 308                             | 55  | 75.2                                     | —                      |
| <b>MANHEIM, PA</b>             |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services .....</b>         | <b>6</b>                | <b>1 008</b>       | <b>272</b>               | <b>56</b>                       | <b>16</b>   | <b>51.8</b>                              | <b>—</b>               |
| 541                            | Professional, scientific, & technical services .....                    | 6                       | 1 008              | 272                      | 56                              | 16  | 51.8                                     | —                      |
| <b>MANHEIM TOWNSHIP, PA</b>    |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services .....</b>         | <b>81</b>               | <b>81 020</b>      | <b>27 718</b>            | <b>6 031</b>                    | <b>735</b>  | <b>13.8</b>                              | <b>1.5</b>             |
| 541                            | Professional, scientific, & technical services .....                    | 81                      | 81 020             | 27 718                   | 6 031                           | 735   | 13.8                                     | 1.5                    |
| 5411                           | Legal services .....  | 11                      | 3 742              | 1 338                    | 275                             | 46  | 37.2                                     | —                      |
| 54111                          | Offices of lawyers .....  | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110                         | Offices of lawyers .....  | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                        | Offices of lawyers (except legal aid societies) .....                   | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 5412                           | Accounting, tax return prep, bookkeeping, & payroll services .....      | 17                      | 12 076             | 3 828                    | 1 045                           | 136   | 19.0                                     | .8                     |
| 54121                          | Accounting, tax return prep, bookkeeping, & payroll services .....      | 17                      | 12 076             | 3 828                    | 1 045                           | 136   | 19.0                                     | .8                     |
| 541211                         | Offices of certified public accountants .....                           | 10                      | 10 664             | 3 464                    | 942                             | 116   | 11.6                                     | .3                     |
| 5413                           | Architectural, engineering, & related services .....                    | 8                       | 13 602             | 4 224                    | 991                             | 128   | 13.7                                     | —                      |
| 54131                          | Architectural services .....  | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 541310                         | Architectural services .....  | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 5414                           | Specialized design services .....                                       | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 54143                          | Graphic design services .....   | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 541430                         | Graphic design services .....   | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 5415                           | Computer systems design & related services .....                        | 10                      | 5 224              | 2 376                    | 519                             | 47  | 14.9                                     | 5.0                    |
| 54151                          | Computer systems design & related services .....                        | 10                      | 5 224              | 2 376                    | 519                             | 47  | 14.9                                     | 5.0                    |
| 5416                           | Management, scientific, & technical consulting services .....           | 12                      | 4 308              | 2 303                    | 393                             | 31  | 12.7                                     | 20.1                   |
| 54161                          | Management consulting services .....                                    | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 5418                           | Advertising & related services .....                                    | 15                      | 34 658             | 11 769                   | 2 408                           | 272   | 11.9                                     | —                      |
| 54186                          | Direct mail advertising .....   | 1                       | D                  | D                        | D                               | c   | D  | D                      |
| 541860                         | Direct mail advertising .....   | 1                       | D                  | D                        | D                               | c   | D  | D                      |
| 54189                          | Other services related to advertising .....                             | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 541890                         | Other services related to advertising .....                             | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 5419                           | Other professional, scientific, & technical services .....              | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 54192                          | Photographic services .....   | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 541921                         | Photographic studios, portrait .....                                    | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>MANOR, PA</b>               |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services .....</b>         | <b>1</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>MANOR TOWNSHIP, PA</b>  |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                  | <b>Professional, scientific, &amp; technical services .....</b>    | <b>18</b>               | <b>11 782</b>      | <b>5 549</b>             | <b>1 359</b>                    | <b>236</b>  | <b>7.0</b>                               | <b>1.0</b>             |
| 541                        | Professional, scientific, & technical services .....               | 18                      | 11 782             | 5 549                    | 1 359                           | 236   | 7.0                                      | 1.0                    |
| 5413                       | Architectural, engineering, & related services .....               | 3                       | D                  | D                        | D                               | c   | D  | D                      |
| <b>MANSFIELD, PA</b>       |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                  | <b>Professional, scientific, &amp; technical services .....</b>    | <b>12</b>               | <b>1 710</b>       | <b>410</b>               | <b>88</b>                       | <b>32</b>   | <b>70.6</b>                              | <b>7.1</b>             |
| 541                        | Professional, scientific, & technical services .....               | 12                      | 1 710              | 410                      | 88                              | 32  | 70.6                                     | 7.1                    |
| <b>MARCUS HOOK, PA</b>     |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                  | <b>Professional, scientific, &amp; technical services .....</b>    | <b>2</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| <b>MARIETTA, PA</b>        |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                  | <b>Professional, scientific, &amp; technical services .....</b>    | <b>1</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| <b>MARPLE TOWNSHIP, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                  | <b>Professional, scientific, &amp; technical services .....</b>    | <b>87</b>               | <b>96 902</b>      | <b>24 314</b>            | <b>4 761</b>                    | <b>694</b>  | <b>22.8</b>                              | <b>1.5</b>             |
| 541                        | Professional, scientific, & technical services .....               | 87                      | 96 902             | 24 314                   | 4 761                           | 694   | 22.8                                     | 1.5                    |
| 5411                       | Legal services .....   | 15                      | 4 826              | 1 165                    | 278                             | 67  | 55.9                                     | 2.5                    |
| 54111                      | Offices of lawyers .....   | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110                     | Offices of lawyers .....   | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                    | Offices of lawyers (except legal aid societies) .....              | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| 5412                       | Accounting, tax return prep, bookkeeping, & payroll services ..... | 17                      | 3 790              | 1 542                    | 375                             | 63  | 60.4                                     | 6.6                    |
| 54121                      | Accounting, tax return prep, bookkeeping, & payroll services ..... | 17                      | 3 790              | 1 542                    | 375                             | 63  | 60.4                                     | 6.6                    |
| 5413                       | Architectural, engineering, & related services .....               | 15                      | 7 194              | 3 164                    | 522                             | 58  | 62.7                                     | 4.1                    |
| 5414                       | Specialized design services .....                                  | 7                       | 2 649              | 487                      | 110                             | 20  | 54.9                                     | —                      |
| 5415                       | Computer systems design & related services .....                   | 7                       | D                  | D                        | D                               | c   | D  | D                      |
| 54151                      | Computer systems design & related services .....                   | 7                       | D                  | D                        | D                               | c   | D  | D                      |
| 5416                       | Management, scientific, & technical consulting services .....      | 15                      | 5 636              | 2 204                    | 527                             | 54  | 55.2                                     | 3.2                    |
| 54161                      | Management consulting services .....                               | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| 5418                       | Advertising & related services .....                               | 5                       | 15 503             | 4 132                    | 488                             | 62  | 42.9                                     | —                      |
| 54186                      | Direct mail advertising .....                                      | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 541860                     | Direct mail advertising .....                                      | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 5419                       | Other professional, scientific, & technical services .....         | 5                       | D                  | D                        | D                               | c   | D  | D                      |
| <b>MASONTOWN, PA</b>       |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                  | <b>Professional, scientific, &amp; technical services .....</b>    | <b>1</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| <b>MEADVILLE, PA</b>       |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                  | <b>Professional, scientific, &amp; technical services .....</b>    | <b>56</b>               | <b>19 551</b>      | <b>7 443</b>             | <b>1 731</b>                    | <b>295</b>  | <b>44.7</b>                              | <b>6.9</b>             |
| 541                        | Professional, scientific, & technical services .....               | 56                      | 19 551             | 7 443                    | 1 731                           | 295   | 44.7                                     | 6.9                    |
| 5411                       | Legal services .....   | 26                      | 7 870              | 2 589                    | 551                             | 113   | 45.2                                     | 9.0                    |
| 54111                      | Offices of lawyers .....   | 25                      | D                  | D                        | D                               | c   | D  | D                      |
| 541110                     | Offices of lawyers .....   | 25                      | D                  | D                        | D                               | c   | D  | D                      |
| 5411101                    | Offices of lawyers (except legal aid societies) .....              | 25                      | D                  | D                        | D                               | c   | D  | D                      |
| 5412                       | Accounting, tax return prep, bookkeeping, & payroll services ..... | 9                       | 2 670              | 938                      | 265                             | 56  | 11.3                                     | 12.7                   |
| 54121                      | Accounting, tax return prep, bookkeeping, & payroll services ..... | 9                       | 2 670              | 938                      | 265                             | 56  | 11.3                                     | 12.7                   |
| 5413                       | Architectural, engineering, & related services .....               | 5                       | 3 683              | 1 641                    | 397                             | 69  | 88.1                                     | 1.1                    |
| 54135                      | Building inspection services .....                                 | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 541350                     | Building inspection services .....                                 | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416                       | Management, scientific, & technical consulting services .....      | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 54161                      | Management consulting services .....                               | 6                       | 4 154              | 1 832                    | 451                             | 41  | 23.1                                     | —                      |
| <b>MECHANICSBURG, PA</b>   |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                  | <b>Professional, scientific, &amp; technical services .....</b>    | <b>47</b>               | <b>65 243</b>      | <b>32 045</b>            | <b>7 404</b>                    | <b>728</b>  | <b>4.9</b>                               | <b>7.0</b>             |
| 541                        | Professional, scientific, & technical services .....               | 47                      | 65 243             | 32 045                   | 7 404                           | 728   | 4.9                                      | 7.0                    |
| 5412                       | Accounting, tax return prep, bookkeeping, & payroll services ..... | 8                       | 3 455              | 1 724                    | 403                             | 64  | 15.5                                     | 7.9                    |
| 54121                      | Accounting, tax return prep, bookkeeping, & payroll services ..... | 8                       | 3 455              | 1 724                    | 403                             | 64  | 15.5                                     | 7.9                    |
| 5413                       | Architectural, engineering, & related services .....               | 11                      | 27 654             | 12 404                   | 2 867                           | 274   | 5.5                                      | 12.8                   |
| 54133                      | Engineering services .....   | 10                      | D                  | D                        | D                               | e   | D  | D                      |
| 541330                     | Engineering services .....   | 10                      | D                  | D                        | D                               | e   | D  | D                      |
| 5415                       | Computer systems design & related services .....                   | 8                       | 15 859             | 10 820                   | 2 632                           | 214   | 1.8                                      | —                      |
| 54151                      | Computer systems design & related services .....                   | 8                       | 15 859             | 10 820                   | 2 632                           | 214   | 1.8                                      | —                      |
| 541512                     | Computer systems design services .....                             | 1                       | D                  | D                        | D                               | c   | D  | D                      |
| 5415122                    | Computer systems consultants (except systems integrators) .....    | 1                       | D                  | D                        | D                               | c   | D  | D                      |
| 5416                       | Management, scientific, & technical consulting services .....      | 6                       | 11 742             | 4 974                    | 1 093                           | 125   | .9                                       | 3.5                    |
| 54161                      | Management consulting services .....                               | 6                       | 11 742             | 4 974                    | 1 093                           | 125   | .9                                       | 3.5                    |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>MEDIA, PA</b>                                 |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services</b> .....         | <b>238</b>              | <b>156 473</b>     | <b>67 361</b>            | <b>14 939</b>                   | <b>1 961</b>  | <b>35.6</b>                              | <b>7.6</b>             |
| 541  | Professional, scientific, & technical services .....                    | 238                     | 156 473            | 67 361                   | 14 939                          | 1 961   | 35.6                                     | 7.6                    |
| 5411   | Legal services .....  | 176                     | 77 884             | 30 193                   | 6 652                           | 783   | 27.8                                     | 6.4                    |
| 541111   | Offices of lawyers .....  | 172                     | 76 471             | 29 716                   | 6 540                           | 766   | 27.8                                     | 6.6                    |
| 541110   | Offices of lawyers .....  | 172                     | 76 471             | 29 716                   | 6 540                           | 766   | 27.8                                     | 6.6                    |
| 5411101  | Offices of lawyers (except legal aid societies) .....                   | 172                     | 76 471             | 29 716                   | 6 540                           | 766   | 27.8                                     | 6.6                    |
| 5412   | Accounting, tax return prep, bookkeeping, & payroll services .....      | 17                      | 7 402              | 3 782                    | 775                             | 97  | 34.1                                     | 1.6                    |
| 54121  | Accounting, tax return prep, bookkeeping, & payroll services .....      | 17                      | 7 402              | 3 782                    | 775                             | 97  | 34.1                                     | 1.6                    |
| 541211   | Offices of certified public accountants .....                           | 12                      | 6 835              | 3 556                    | 720                             | 77  | 33.8                                     | .4                     |
| 5413   | Architectural, engineering, & related services .....                    | 11                      | 5 162              | 1 636                    | 229                             | 34  | 75.3                                     | 20.7                   |
| 5414   | Specialized design services .....                                       | 4                       | 2 269              | 453                      | 94                              | 15  | 24.4                                     | 15.0                   |
| 54143  | Graphic design services .....   | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 541430   | Graphic design services .....   | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 5415   | Computer systems design & related services .....                        | 10                      | 12 343             | 4 951                    | 1 022                           | 51  | 18.2                                     | 27.7                   |
| 54151  | Computer systems design & related services .....                        | 10                      | 12 343             | 4 951                    | 1 022                           | 51  | 18.2                                     | 27.7                   |
| 541511   | Custom computer programming services .....                              | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416   | Management, scientific, & technical consulting services .....           | 10                      | 16 965             | 8 271                    | 1 502                           | 230   | 17.1                                     | 3.1                    |
| 54161  | Management consulting services .....                                    | 8                       | D                  | D                        | D                               | c   | D  | D                      |
| 541611   | Administrative management & general management consulting service ..... | 3                       | D                  | D                        | D                               | c   | D  | D                      |
| 541614   | Process, physical distribution, & logistics consulting services .....   | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 5419   | Other professional, scientific, & technical services .....              | 6                       | D                  | D                        | D                               | f   | D  | D                      |
| 54191  | Marketing research & public opinion polling .....                       | 4                       | D                  | D                        | D                               | f   | D  | D                      |
| 541910   | Marketing research & public opinion polling .....                       | 4                       | D                  | D                        | D                               | f   | D  | D                      |
| <b>MEYERSDALE, PA</b>                            |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services</b> .....         | <b>1</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| <b>MIDDLETOWN, PA</b>                            |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services</b> .....         | <b>14</b>               | <b>15 681</b>      | <b>2 595</b>             | <b>444</b>                      | <b>120</b>  | <b>2.5</b>                               | <b>5.9</b>             |
| 541  | Professional, scientific, & technical services .....                    | 14                      | 15 681             | 2 595                    | 444                             | 120   | 2.5                                      | 5.9                    |
| 5416   | Management, scientific, & technical consulting services .....           | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 54161  | Management consulting services .....                                    | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 541618   | Other management consulting services .....                              | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 5417   | Scientific research & development services .....                        | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>MIDDLETOWN TOWNSHIP, PA (BUCKS COUNTY)</b>    |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services</b> .....         | <b>97</b>               | <b>63 104</b>      | <b>24 518</b>            | <b>5 733</b>                    | <b>603</b>  | <b>28.0</b>                              | <b>10.1</b>            |
| 541  | Professional, scientific, & technical services .....                    | 97                      | 63 104             | 24 518                   | 5 733                           | 603   | 28.0                                     | 10.1                   |
| 5411   | Legal services .....  | 22                      | 8 794              | 2 287                    | 537                             | 79  | 28.3                                     | .7                     |
| 541111   | Offices of lawyers .....  | 21                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110   | Offices of lawyers .....  | 21                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101  | Offices of lawyers (except legal aid societies) .....                   | 21                      | D                  | D                        | D                               | b   | D  | D                      |
| 5412   | Accounting, tax return prep, bookkeeping, & payroll services .....      | 14                      | 3 862              | 2 090                    | 634                             | 33  | 14.9                                     | 81.2                   |
| 54121  | Accounting, tax return prep, bookkeeping, & payroll services .....      | 14                      | 3 862              | 2 090                    | 634                             | 33  | 14.9                                     | 81.2                   |
| 541219   | Other accounting services .....   | 6                       | D                  | D                        | D                               | a   | D  | D                      |
| 5413   | Architectural, engineering, & related services .....                    | 7                       | 5 329              | 3 169                    | 315                             | 37  | 48.4                                     | —                      |
| 5415   | Computer systems design & related services .....                        | 20                      | 26 618             | 11 458                   | 2 864                           | 300   | 7.0                                      | 4.3                    |
| 54151  | Computer systems design & related services .....                        | 20                      | 26 618             | 11 458                   | 2 864                           | 300   | 7.0                                      | 4.3                    |
| 541511   | Custom computer programming services .....                              | 8                       | 15 147             | 5 486                    | 1 461                           | 147   | 2.6                                      | 7.5                    |
| 5416   | Management, scientific, & technical consulting services .....           | 16                      | 7 340              | 2 241                    | 662                             | 68  | 26.1                                     | 7.4                    |
| 54162  | Environmental consulting services .....                                 | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 541620   | Environmental consulting services .....                                 | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418   | Advertising & related services .....                                    | 7                       | 7 875              | 2 065                    | 439                             | 40  | 95.4                                     | —                      |
| 54189  | Other services related to advertising .....                             | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 541890   | Other services related to advertising .....                             | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>MIDDLETOWN TOWNSHIP, PA (DELAWARE COUNTY)</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services</b> .....         | <b>37</b>               | <b>25 227</b>      | <b>12 092</b>            | <b>2 688</b>                    | <b>291</b>  | <b>39.8</b>                              | <b>3.9</b>             |
| 541  | Professional, scientific, & technical services .....                    | 37                      | 25 227             | 12 092                   | 2 688                           | 291   | 39.8                                     | 3.9                    |
| 5412   | Accounting, tax return prep, bookkeeping, & payroll services .....      | 4                       | 4 026              | 1 803                    | 389                             | 52  | 20.6                                     | 8.1                    |
| 54121  | Accounting, tax return prep, bookkeeping, & payroll services .....      | 4                       | 4 026              | 1 803                    | 389                             | 52  | 20.6                                     | 8.1                    |
| 541219   | Other accounting services .....   | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413   | Architectural, engineering, & related services .....                    | 6                       | 2 899              | 1 945                    | 467                             | 38  | 23.8                                     | .7                     |
| 5415   | Computer systems design & related services .....                        | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 54151  | Computer systems design & related services .....                        | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416   | Management, scientific, & technical consulting services .....           | 11                      | 7 083              | 4 070                    | 889                             | 75  | 79.1                                     | 3.3                    |
| 54161  | Management consulting services .....                                    | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 54162  | Environmental consulting services .....                                 | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 541620   | Environmental consulting services .....                                 | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 5419   | Other professional, scientific, & technical services .....              | 4                       | 4 267              | 1 703                    | 315                             | 75  | —  | 8.2                    |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>MIDLAND, PA</b>            |   |                         |                    |                          |                                 |   |  |                        |
| 54                            | Professional, scientific, & technical services .....                  | 5                       | 802                | 178                      | 38                              | 12  | 48.4                                     | 51.6                   |
| <b>MIFFLINBURG, PA</b>        |   |                         |                    |                          |                                 |   |  |                        |
| 54                            | Professional, scientific, & technical services .....                  | 9                       | 1 104              | 469                      | 103                             | 21  | 27.9                                     | .5                     |
| 541                           | Professional, scientific, & technical services .....                  | 9                       | 1 104              | 469                      | 103                             | 21  | 27.9                                     | .5                     |
| <b>MILLCREEK TOWNSHIP, PA</b> |   |                         |                    |                          |                                 |   |  |                        |
| 54                            | Professional, scientific, & technical services .....                  | 81                      | 34 436             | 11 984                   | 2 615                           | 526   | 33.0                                     | 14.4                   |
| 541                           | Professional, scientific, & technical services .....                  | 81                      | 34 436             | 11 984                   | 2 615                           | 526   | 33.0                                     | 14.4                   |
| 5412                          | Accounting, tax return prep, bookkeeping, & payroll services .....    | 11                      | 4 504              | 1 220                    | 300                             | 47  | 14.5                                     | 2.6                    |
| 54121                         | Accounting, tax return prep, bookkeeping, & payroll services .....    | 11                      | 4 504              | 1 220                    | 300                             | 47  | 14.5                                     | 2.6                    |
| 541211                        | Offices of certified public accountants .....                         | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413                          | Architectural, engineering, & related services .....                  | 13                      | 7 650              | 2 871                    | 630                             | 105   | 52.9                                     | 4.1                    |
| 5414                          | Specialized design services .....                                     | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 54141                         | Interior design services .....  | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 541410                        | Interior design services .....  | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416                          | Management, scientific, & technical consulting services .....         | 12                      | 3 225              | 1 672                    | 228                             | 37  | 63.3                                     | 3.5                    |
| 54161                         | Management consulting services .....                                  | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 5418                          | Advertising & related services .....                                  | 15                      | 8 105              | 2 851                    | 611                             | 141   | 16.6                                     | 52.2                   |
| 54189                         | Other services related to advertising .....                           | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 541890                        | Other services related to advertising .....                           | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 5419                          | Other professional, scientific, & technical services .....            | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>MILLERSBURG, PA</b>        |   |                         |                    |                          |                                 |   |  |                        |
| 54                            | Professional, scientific, & technical services .....                  | 5                       | 745                | 293                      | 81                              | 16  | 56.8                                     | —                      |
| <b>MILLERSVILLE, PA</b>       |   |                         |                    |                          |                                 |   |  |                        |
| 54                            | Professional, scientific, & technical services .....                  | 5                       | 2 232              | 899                      | 318                             | 236   | 19.1                                     | —                      |
| 541                           | Professional, scientific, & technical services .....                  | 5                       | 2 232              | 899                      | 318                             | 236   | 19.1                                     | —                      |
| 5412                          | Accounting, tax return prep, bookkeeping, & payroll services .....    | 1                       | D                  | D                        | D                               | c   | D  | D                      |
| 54121                         | Accounting, tax return prep, bookkeeping, & payroll services .....    | 1                       | D                  | D                        | D                               | c   | D  | D                      |
| 541213                        | Tax return preparation services .....                                 | 1                       | D                  | D                        | D                               | c   | D  | D                      |
| <b>MILLVALE, PA</b>           |   |                         |                    |                          |                                 |   |  |                        |
| 54                            | Professional, scientific, & technical services .....                  | 10                      | 2 194              | 601                      | 139                             | 26  | 54.4                                     | 45.6                   |
| 541                           | Professional, scientific, & technical services .....                  | 10                      | 2 194              | 601                      | 139                             | 26  | 54.4                                     | 45.6                   |
| <b>MILTON, PA</b>             |   |                         |                    |                          |                                 |   |  |                        |
| 54                            | Professional, scientific, & technical services .....                  | 9                       | 2 250              | 688                      | 145                             | 46  | 55.3                                     | —                      |
| 541                           | Professional, scientific, & technical services .....                  | 9                       | 2 250              | 688                      | 145                             | 46  | 55.3                                     | —                      |
| <b>MINERSVILLE, PA</b>        |   |                         |                    |                          |                                 |   |  |                        |
| 54                            | Professional, scientific, & technical services .....                  | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>MOHNTON, PA</b>            |   |                         |                    |                          |                                 |   |  |                        |
| 54                            | Professional, scientific, & technical services .....                  | 5                       | 1 875              | 858                      | 150                             | 22  | 12.2                                     | —                      |
| 541                           | Professional, scientific, & technical services .....                  | 5                       | 1 875              | 858                      | 150                             | 22  | 12.2                                     | —                      |
| <b>MONACA, PA</b>             |   |                         |                    |                          |                                 |   |  |                        |
| 54                            | Professional, scientific, & technical services .....                  | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 541                           | Professional, scientific, & technical services .....                  | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416                          | Management, scientific, & technical consulting services .....         | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 54161                         | Management consulting services .....                                  | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 541614                        | Process, physical distribution, & logistics consulting services ..... | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>MONESSEN, PA</b>           |   |                         |                    |                          |                                 |   |  |                        |
| 54                            | Professional, scientific, & technical services .....                  | 11                      | 5 219              | 901                      | 221                             | 42  | 6.2                                      | —                      |
| 541                           | Professional, scientific, & technical services .....                  | 11                      | 5 219              | 901                      | 221                             | 42  | 6.2                                      | —                      |
| 5416                          | Management, scientific, & technical consulting services .....         | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 54161                         | Management consulting services .....                                  | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>MONONGAHELA, PA</b>        |   |                         |                    |                          |                                 |   |  |                        |
| 54                            | Professional, scientific, & technical services .....                  | 6                       | 1 622              | 414                      | 82                              | 21  | 32.2                                     | —                      |
| 541                           | Professional, scientific, & technical services .....                  | 6                       | 1 622              | 414                      | 82                              | 21  | 32.2                                     | —                      |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>MONTGOMERY TOWNSHIP, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services .....</b>    | <b>45</b>               | <b>25 863</b>      | <b>11 830</b>            | <b>2 280</b>                    | <b>242</b>  | <b>64.9</b>                              | <b>4.5</b>             |
| 541                            | Professional, scientific, & technical services .....               | 45                      | 25 863             | 11 830                   | 2 280                           | 242   | 64.9                                     | 4.5                    |
| 5412                           | Accounting, tax return prep, bookkeeping, & payroll services ..... | 10                      | 9 275              | 3 607                    | 568                             | 61  | 99.8                                     | .2                     |
| 54121                          | Accounting, tax return prep, bookkeeping, & payroll services ..... | 10                      | 9 275              | 3 607                    | 568                             | 61  | 99.8                                     | .2                     |
| 541211                         | Offices of certified public accountants .....                      | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418                           | Advertising & related services .....                               | 4                       | 8 325              | 4 058                    | 1 036                           | 103   | 39.6                                     | —                      |
| <b>MONTOURSVILLE, PA</b>       |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services .....</b>    | <b>11</b>               | <b>7 642</b>       | <b>2 497</b>             | <b>527</b>                      | <b>61</b>   | <b>35.0</b>                              | <b>—</b>               |
| 541                            | Professional, scientific, & technical services .....               | 11                      | 7 642              | 2 497                    | 527                             | 61  | 35.0                                     | —                      |
| 5412                           | Accounting, tax return prep, bookkeeping, & payroll services ..... | 3                       | 1 237              | 682                      | 128                             | 22  | D  | —                      |
| 54121                          | Accounting, tax return prep, bookkeeping, & payroll services ..... | 3                       | 1 237              | 682                      | 128                             | 22  | D  | —                      |
| 5418                           | Advertising & related services .....                               | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>MOON TOWNSHIP, PA</b>       |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services .....</b>    | <b>61</b>               | <b>105 580</b>     | <b>46 368</b>            | <b>12 249</b>                   | <b>1 048</b>  | <b>12.2</b>                              | <b>.5</b>              |
| 541                            | Professional, scientific, & technical services .....               | 61                      | 105 580            | 46 368                   | 12 249                          | 1 048   | 12.2                                     | .5                     |
| 5412                           | Accounting, tax return prep, bookkeeping, & payroll services ..... | 11                      | 3 359              | 1 646                    | 339                             | 53  | 42.1                                     | —                      |
| 54121                          | Accounting, tax return prep, bookkeeping, & payroll services ..... | 11                      | 3 359              | 1 646                    | 339                             | 53  | 42.1                                     | —                      |
| 5413                           | Architectural, engineering, & related services .....               | 21                      | 69 519             | 30 451                   | 7 820                           | 678   | 7.5                                      | .8                     |
| 54133                          | Engineering services .....   | 16                      | 68 341             | 29 883                   | 7 697                           | 665   | 7.3                                      | .8                     |
| 541330                         | Engineering services .....   | 16                      | 68 341             | 29 883                   | 7 697                           | 665   | 7.3                                      | .8                     |
| 5414                           | Specialized design services .....                                  | 2                       | D                  | D                        | D                               | c   | D  | D                      |
| 54142                          | Industrial design services .....                                   | 1                       | D                  | D                        | D                               | c   | D  | D                      |
| 541420                         | Industrial design services .....                                   | 1                       | D                  | D                        | D                               | c   | D  | D                      |
| 5416                           | Management, scientific, & technical consulting services .....      | 15                      | 8 787              | 5 581                    | 1 458                           | 129   | 22.5                                     | —                      |
| 54161                          | Management consulting services .....                               | 13                      | D                  | D                        | D                               | b   | D  | D                      |
| 5418                           | Advertising & related services .....                               | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>MOOSIC, PA</b>              |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services .....</b>    | <b>9</b>                | <b>12 278</b>      | <b>7 238</b>             | <b>1 268</b>                    | <b>255</b>  | <b>18.3</b>                              | <b>—</b>               |
| 541                            | Professional, scientific, & technical services .....               | 9                       | 12 278             | 7 238                    | 1 268                           | 255   | 18.3                                     | —                      |
| 5412                           | Accounting, tax return prep, bookkeeping, & payroll services ..... | 2                       | D                  | D                        | D                               | c   | D  | D                      |
| 54121                          | Accounting, tax return prep, bookkeeping, & payroll services ..... | 2                       | D                  | D                        | D                               | c   | D  | D                      |
| 5415                           | Computer systems design & related services .....                   | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 54151                          | Computer systems design & related services .....                   | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 541511                         | Custom computer programming services .....                         | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418                           | Advertising & related services .....                               | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>MORRISVILLE, PA</b>         |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services .....</b>    | <b>29</b>               | <b>8 361</b>       | <b>2 881</b>             | <b>586</b>                      | <b>98</b>   | <b>49.8</b>                              | <b>3.5</b>             |
| 541                            | Professional, scientific, & technical services .....               | 29                      | 8 361              | 2 881                    | 586                             | 98  | 49.8                                     | 3.5                    |
| 5411                           | Legal services .....   | 8                       | 3 457              | 1 441                    | 339                             | 46  | 7.2                                      | —                      |
| 54111                          | Offices of lawyers .....   | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 541110                         | Offices of lawyers .....   | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                        | Offices of lawyers (except legal aid societies) .....              | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>MORTON, PA</b>              |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services .....</b>    | <b>4</b>                | <b>760</b>         | <b>341</b>               | <b>29</b>                       | <b>5</b>  | <b>86.1</b>                              | <b>—</b>               |
| <b>MOUNT CARMEL, PA</b>        |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services .....</b>    | <b>7</b>                | <b>1 072</b>       | <b>523</b>               | <b>131</b>                      | <b>30</b>   | <b>94.7</b>                              | <b>5.3</b>             |
| 541                            | Professional, scientific, & technical services .....               | 7                       | 1 072              | 523                      | 131                             | 30  | 94.7                                     | 5.3                    |
| <b>MOUNT JOY, PA</b>           |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services .....</b>    | <b>7</b>                | <b>1 567</b>       | <b>614</b>               | <b>167</b>                      | <b>37</b>   | <b>28.2</b>                              | <b>—</b>               |
| 541                            | Professional, scientific, & technical services .....               | 7                       | 1 567              | 614                      | 167                             | 37  | 28.2                                     | —                      |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>MOUNT LEBANON TOWNSHIP, PA</b>      |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                              | <b>Professional, scientific, &amp; technical services .....</b>    | <b>101</b>              | <b>35 235</b>      | <b>13 940</b>            | <b>2 908</b>                    | <b>313</b>  | <b>49.7</b>                              | <b>11.3</b>            |
| 541                                    | Professional, scientific, & technical services .....               | 101                     | 35 235             | 13 940                   | 2 908                           | 313   | 49.7                                     | 11.3                   |
| 5411                                   | Legal services .....   | 16                      | D                  | D                        | D                               | b   | D  | D                      |
| 54111                                  | Offices of lawyers .....   | 15                      | 5 713              | 1 947                    | 288                             | 54  | 74.9                                     | 15.7                   |
| 541110                                 | Offices of lawyers .....   | 15                      | 5 713              | 1 947                    | 288                             | 54  | 74.9                                     | 15.7                   |
| 5411101                                | Offices of lawyers (except legal aid societies) .....              | 15                      | 5 713              | 1 947                    | 288                             | 54  | 74.9                                     | 15.7                   |
| 5412                                   | Accounting, tax return prep, bookkeeping, & payroll services ..... | 15                      | D                  | D                        | D                               | b   | D  | D                      |
| 54121                                  | Accounting, tax return prep, bookkeeping, & payroll services ..... | 15                      | D                  | D                        | D                               | b   | D  | D                      |
| 5413                                   | Architectural, engineering, & related services .....               | 23                      | 7 946              | 3 308                    | 679                             | 68  | 31.9                                     | 1.0                    |
| 54131                                  | Architectural services .....                                       | 8                       | 5 434              | 1 958                    | 392                             | 37  | 6.9                                      | .9                     |
| 541310                                 | Architectural services .....                                       | 8                       | 5 434              | 1 958                    | 392                             | 37  | 6.9                                      | .9                     |
| 5416                                   | Management, scientific, & technical consulting services .....      | 20                      | 6 234              | 2 257                    | 504                             | 32  | 70.3                                     | 20.8                   |
| 54161                                  | Management consulting services .....                               | 16                      | D                  | D                        | D                               | b   | D  | D                      |
| 5418                                   | Advertising & related services .....                               | 7                       | 4 552              | 1 654                    | 450                             | 40  | 17.2                                     | —                      |
| 5419                                   | Other professional, scientific, & technical services .....         | 4                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>MOUNT PENN, PA</b>                  |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                              | <b>Professional, scientific, &amp; technical services .....</b>    | <b>5</b>                | <b>2 686</b>       | <b>911</b>               | <b>338</b>                      | <b>252</b>  | <b>44.3</b>                              | <b>—</b>               |
| 541                                    | Professional, scientific, & technical services .....               | 5                       | 2 686              | 911                      | 338                             | 252   | 44.3                                     | —                      |
| 5412                                   | Accounting, tax return prep, bookkeeping, & payroll services ..... | 3                       | D                  | D                        | D                               | c   | D  | D                      |
| 54121                                  | Accounting, tax return prep, bookkeeping, & payroll services ..... | 3                       | D                  | D                        | D                               | c   | D  | D                      |
| 541213                                 | Tax return preparation services .....                              | 1                       | D                  | D                        | D                               | c   | D  | D                      |
| <b>MOUNT PLEASANT, PA</b>              |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                              | <b>Professional, scientific, &amp; technical services .....</b>    | <b>16</b>               | <b>2 860</b>       | <b>981</b>               | <b>195</b>                      | <b>50</b>   | <b>52.2</b>                              | <b>26.3</b>            |
| 541                                    | Professional, scientific, & technical services .....               | 16                      | 2 860              | 981                      | 195                             | 50  | 52.2                                     | 26.3                   |
| <b>MOUNT PLEASANT TOWNSHIP, PA</b>     |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                              | <b>Professional, scientific, &amp; technical services .....</b>    | <b>4</b>                | <b>852</b>         | <b>172</b>               | <b>44</b>                       | <b>15</b>   | <b>52.5</b>                              | <b>—</b>               |
| <b>MUHLENBERG TOWNSHIP, PA</b>         |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                              | <b>Professional, scientific, &amp; technical services .....</b>    | <b>18</b>               | <b>18 239</b>      | <b>5 524</b>             | <b>1 307</b>                    | <b>196</b>  | <b>29.6</b>                              | <b>1.0</b>             |
| 541                                    | Professional, scientific, & technical services .....               | 18                      | 18 239             | 5 524                    | 1 307                           | 196   | 29.6                                     | 1.0                    |
| 5413                                   | Architectural, engineering, & related services .....               | 5                       | 4 306              | 936                      | 249                             | 29  | 100.0                                    | —                      |
| 5418                                   | Advertising & related services .....                               | 3                       | D                  | D                        | D                               | c   | D  | D                      |
| <b>MUNCY, PA</b>                       |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                              | <b>Professional, scientific, &amp; technical services .....</b>    | <b>4</b>                | <b>621</b>         | <b>235</b>               | <b>56</b>                       | <b>11</b>   | <b>21.3</b>                              | <b>—</b>               |
| <b>MUNHALL, PA</b>                     |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                              | <b>Professional, scientific, &amp; technical services .....</b>    | <b>6</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| 541                                    | Professional, scientific, & technical services .....               | 6                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>MUNICIPALITY OF MONROEVILLE, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                              | <b>Professional, scientific, &amp; technical services .....</b>    | <b>104</b>              | <b>416 023</b>     | <b>124 164</b>           | <b>27 193</b>                   | <b>2 796</b>  | <b>4.6</b>                               | <b>1.9</b>             |
| 541                                    | Professional, scientific, & technical services .....               | 104                     | 416 023            | 124 164                  | 27 193                          | 2 796   | 4.6                                      | 1.9                    |
| 5411                                   | Legal services .....   | 19                      | 5 704              | 2 218                    | 362                             | 70  | 16.6                                     | 20.3                   |
| 54111                                  | Offices of lawyers .....   | 18                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110                                 | Offices of lawyers .....   | 18                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                                | Offices of lawyers (except legal aid societies) .....              | 18                      | D                  | D                        | D                               | b   | D  | D                      |
| 5412                                   | Accounting, tax return prep, bookkeeping, & payroll services ..... | 12                      | 5 306              | 2 082                    | 613                             | 438   | 18.5                                     | —                      |
| 54121                                  | Accounting, tax return prep, bookkeeping, & payroll services ..... | 12                      | 5 306              | 2 082                    | 613                             | 438   | 18.5                                     | —                      |
| 541213                                 | Tax return preparation services .....                              | 1                       | D                  | D                        | D                               | e   | D  | D                      |
| 5413                                   | Architectural, engineering, & related services .....               | 28                      | 367 294            | 106 586                  | 23 548                          | 1 929   | 2.3                                      | 1.5                    |
| 54133                                  | Engineering services .....   | 21                      | 349 376            | 99 057                   | 21 860                          | 1 733   | 2.1                                      | 1.5                    |
| 541330                                 | Engineering services .....   | 21                      | 349 376            | 99 057                   | 21 860                          | 1 733   | 2.1                                      | 1.5                    |
| 54138                                  | Testing laboratories .....   | 3                       | 15 363             | 6 785                    | 1 562                           | 182   | —  | —                      |
| 541380                                 | Testing laboratories .....   | 3                       | 15 363             | 6 785                    | 1 562                           | 182   | —  | —                      |
| 5415                                   | Computer systems design & related services .....                   | 11                      | 7 202              | 3 394                    | 524                             | 54  | 12.2                                     | 3.0                    |
| 54151                                  | Computer systems design & related services .....                   | 11                      | 7 202              | 3 394                    | 524                             | 54  | 12.2                                     | 3.0                    |
| 541512                                 | Computer systems design services .....                             | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 5415122                                | Computer systems consultants (except systems integrators) .....    | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416                                   | Management, scientific, & technical consulting services .....      | 18                      | 8 719              | 3 267                    | 721                             | 119   | 38.9                                     | 7.6                    |
| 54161                                  | Management consulting services .....                               | 14                      | 8 188              | 3 114                    | 686                             | 115   | 39.5                                     | 7.9                    |
| 5418                                   | Advertising & related services .....                               | 9                       | 20 173             | 6 249                    | 1 370                           | 159   | 20.6                                     | —                      |
| 54184                                  | Media representatives .....  | 1                       | D                  | D                        | D                               | c   | D  | D                      |
| 541840                                 | Media representatives .....  | 1                       | D                  | D                        | D                               | c   | D  | D                      |
| 5418402                                | Publishers' advertising representatives .....                      | 1                       | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>MUNICIPALITY OF MURRYSVILLE, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                              | <b>Professional, scientific, &amp; technical services .....</b>    | <b>54</b>               | <b>21 187</b>      | <b>9 799</b>             | <b>2 222</b>                    | <b>273</b>  | <b>35.3</b>                              | <b>15.4</b>            |
| 541                                    | Professional, scientific, & technical services .....               | 54                      | 21 187             | 9 799                    | 2 222                           | 273   | 35.3                                     | 15.4                   |
| 5412                                   | Accounting, tax return prep, bookkeeping, & payroll services ..... | 10                      | 4 021              | 2 646                    | 541                             | 105   | 26.1                                     | 1.4                    |
| 54121                                  | Accounting, tax return prep, bookkeeping, & payroll services ..... | 10                      | 4 021              | 2 646                    | 541                             | 105   | 26.1                                     | 1.4                    |
| 5413                                   | Architectural, engineering, & related services .....               | 14                      | 3 113              | 1 536                    | 339                             | 45  | 40.7                                     | 14.2                   |
| 5415                                   | Computer systems design & related services .....                   | 8                       | 8 489              | 3 505                    | 662                             | 60  | 16.3                                     | 32.6                   |
| 54151                                  | Computer systems design & related services .....                   | 8                       | 8 489              | 3 505                    | 662                             | 60  | 16.3                                     | 32.6                   |
| 541512                                 | Computer systems design services .....                             | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416                                   | Management, scientific, & technical consulting services .....      | 11                      | 3 971              | 1 629                    | 575                             | 41  | 65.4                                     | —                      |
| <b>MYERSTOWN, PA</b>                   |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                              | <b>Professional, scientific, &amp; technical services .....</b>    | <b>5</b>                | <b>2 299</b>       | <b>913</b>               | <b>197</b>                      | <b>37</b>   | <b>65.4</b>                              | <b>6.8</b>             |
| 541                                    | Professional, scientific, & technical services .....               | 5                       | 2 299              | 913                      | 197                             | 37  | 65.4                                     | 6.8                    |
| 5412                                   | Accounting, tax return prep, bookkeeping, & payroll services ..... | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 54121                                  | Accounting, tax return prep, bookkeeping, & payroll services ..... | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>NANTICOKE, PA</b>                   |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                              | <b>Professional, scientific, &amp; technical services .....</b>    | <b>6</b>                | <b>738</b>         | <b>113</b>               | <b>36</b>                       | <b>17</b>   | <b>91.2</b>                              | <b>—</b>               |
| <b>NARBERTH, PA</b>                    |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                              | <b>Professional, scientific, &amp; technical services .....</b>    | <b>37</b>               | <b>17 156</b>      | <b>5 721</b>             | <b>978</b>                      | <b>97</b>   | <b>48.2</b>                              | <b>3.1</b>             |
| 541                                    | Professional, scientific, & technical services .....               | 37                      | 17 156             | 5 721                    | 978                             | 97  | 48.2                                     | 3.1                    |
| 5412                                   | Accounting, tax return prep, bookkeeping, & payroll services ..... | 6                       | 1 462              | 442                      | 112                             | 14  | 100.0                                    | —                      |
| 54121                                  | Accounting, tax return prep, bookkeeping, & payroll services ..... | 6                       | 1 462              | 442                      | 112                             | 14  | 100.0                                    | —                      |
| 5416                                   | Management, scientific, & technical consulting services .....      | 8                       | 4 476              | 1 351                    | 157                             | 16  | 82.7                                     | 10.1                   |
| 54161                                  | Management consulting services .....                               | 7                       | D                  | D                        | D                               | a   | D  | D                      |
| 5418                                   | Advertising & related services .....                               | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 54189                                  | Other services related to advertising .....                        | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| 541890                                 | Other services related to advertising .....                        | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>NAZARETH, PA</b>                    |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                              | <b>Professional, scientific, &amp; technical services .....</b>    | <b>14</b>               | <b>3 366</b>       | <b>1 225</b>             | <b>273</b>                      | <b>47</b>   | <b>47.4</b>                              | <b>6.3</b>             |
| 541                                    | Professional, scientific, & technical services .....               | 14                      | 3 366              | 1 225                    | 273                             | 47  | 47.4                                     | 6.3                    |
| 5412                                   | Accounting, tax return prep, bookkeeping, & payroll services ..... | 5                       | 1 029              | 416                      | 109                             | 19  | 37.7                                     | 17.5                   |
| 54121                                  | Accounting, tax return prep, bookkeeping, & payroll services ..... | 5                       | 1 029              | 416                      | 109                             | 19  | 37.7                                     | 17.5                   |
| <b>NESQUEHONING, PA</b>                |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                              | <b>Professional, scientific, &amp; technical services .....</b>    | <b>5</b>                | <b>818</b>         | <b>265</b>               | <b>66</b>                       | <b>14</b>   | <b>39.4</b>                              | <b>—</b>               |
| <b>NETHER PROVIDENCE TOWNSHIP, PA</b>  |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                              | <b>Professional, scientific, &amp; technical services .....</b>    | <b>27</b>               | <b>10 361</b>      | <b>6 025</b>             | <b>1 008</b>                    | <b>88</b>   | <b>49.9</b>                              | <b>1.2</b>             |
| 541                                    | Professional, scientific, & technical services .....               | 27                      | 10 361             | 6 025                    | 1 008                           | 88  | 49.9                                     | 1.2                    |
| 5412                                   | Accounting, tax return prep, bookkeeping, & payroll services ..... | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 54121                                  | Accounting, tax return prep, bookkeeping, & payroll services ..... | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 5413                                   | Architectural, engineering, & related services .....               | 5                       | 1 629              | 1 042                    | 192                             | 14  | 29.8                                     | —                      |
| 5415                                   | Computer systems design & related services .....                   | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 54151                                  | Computer systems design & related services .....                   | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>NEWBERRY TOWNSHIP, PA</b>           |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                              | <b>Professional, scientific, &amp; technical services .....</b>    | <b>3</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| <b>NEW BRIGHTON, PA</b>                |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                              | <b>Professional, scientific, &amp; technical services .....</b>    | <b>15</b>               | <b>3 575</b>       | <b>1 611</b>             | <b>365</b>                      | <b>59</b>   | <b>72.4</b>                              | <b>8.6</b>             |
| 541                                    | Professional, scientific, & technical services .....               | 15                      | 3 575              | 1 611                    | 365                             | 59  | 72.4                                     | 8.6                    |
| 5412                                   | Accounting, tax return prep, bookkeeping, & payroll services ..... | 5                       | 1 204              | 598                      | 145                             | 20  | 50.2                                     | —                      |
| 54121                                  | Accounting, tax return prep, bookkeeping, & payroll services ..... | 5                       | 1 204              | 598                      | 145                             | 20  | 50.2                                     | —                      |
| <b>NEW BRITAIN TOWNSHIP, PA</b>        |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                              | <b>Professional, scientific, &amp; technical services .....</b>    | <b>22</b>               | <b>17 087</b>      | <b>8 874</b>             | <b>2 000</b>                    | <b>184</b>  | <b>27.7</b>                              | <b>7.1</b>             |
| 541                                    | Professional, scientific, & technical services .....               | 22                      | 17 087             | 8 874                    | 2 000                           | 184   | 27.7                                     | 7.1                    |
| 5413                                   | Architectural, engineering, & related services .....               | 6                       | 11 384             | 6 121                    | 1 424                           | 133   | 17.7                                     | —                      |
| 5415                                   | Computer systems design & related services .....                   | 8                       | 3 711              | 1 637                    | 233                             | 20  | 25.7                                     | 26.6                   |
| 54151                                  | Computer systems design & related services .....                   | 8                       | 3 711              | 1 637                    | 233                             | 20  | 25.7                                     | 26.6                   |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>NEW CASTLE, PA</b>                      |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                  | <b>Professional, scientific, &amp; technical services .....</b>         | <b>57</b>               | <b>23 859</b>      | <b>9 577</b>             | <b>1 904</b>                    | <b>358</b>  | <b>28.6</b>                              | <b>2.7</b>             |
| 541  | Professional, scientific, & technical services .....                    | 57                      | 23 859             | 9 577                    | 1 904                           | 358   | 28.6                                     | 2.7                    |
| 5411                                       | Legal services .....  | 23                      | 7 358              | 2 320                    | 430                             | 96  | 45.5                                     | 7.9                    |
| 54111                                      | Offices of lawyers .....  | 22                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110                                     | Offices of lawyers .....  | 22                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                                    | Offices of lawyers (except legal aid societies) .....                   | 22                      | D                  | D                        | D                               | b   | D  | D                      |
| 5412                                       | Accounting, tax return prep, bookkeeping, & payroll services .....      | 8                       | 1 243              | 568                      | 131                             | 32  | 42.3                                     | —                      |
| 54121                                      | Accounting, tax return prep, bookkeeping, & payroll services .....      | 8                       | 1 243              | 568                      | 131                             | 32  | 42.3                                     | —                      |
| 5413                                       | Architectural, engineering, & related services .....                    | 8                       | 9 710              | 4 931                    | 938                             | 127   | 9.9                                      | —                      |
| 5416                                       | Management, scientific, & technical consulting services .....           | 6                       | 2 987              | 1 208                    | 319                             | 77  | 15.7                                     | —                      |
| <b>NEW CUMBERLAND, PA</b>                  |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                  | <b>Professional, scientific, &amp; technical services .....</b>         | <b>21</b>               | <b>8 088</b>       | <b>3 668</b>             | <b>731</b>                      | <b>113</b>  | <b>53.4</b>                              | <b>—</b>               |
| 541  | Professional, scientific, & technical services .....                    | 21                      | 8 088              | 3 668                    | 731                             | 113   | 53.4                                     | —                      |
| 5413                                       | Architectural, engineering, & related services .....                    | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>NEW FREEDOM, PA</b>                     |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                  | <b>Professional, scientific, &amp; technical services .....</b>         | <b>5</b>                | <b>600</b>         | <b>289</b>               | <b>70</b>                       | <b>10</b>   | <b>92.2</b>                              | <b>—</b>               |
| <b>NEW HOLLAND, PA</b>                     |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                  | <b>Professional, scientific, &amp; technical services .....</b>         | <b>8</b>                | <b>2 758</b>       | <b>697</b>               | <b>185</b>                      | <b>31</b>   | <b>.7</b>                                | <b>39.0</b>            |
| 541  | Professional, scientific, & technical services .....                    | 8                       | 2 758              | 697                      | 185                             | 31  | .7                                       | 39.0                   |
| 5414                                       | Specialized design services .....                                       | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>NEW KENSINGTON, PA</b>                  |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                  | <b>Professional, scientific, &amp; technical services .....</b>         | <b>37</b>               | <b>12 239</b>      | <b>4 553</b>             | <b>1 012</b>                    | <b>136</b>  | <b>41.7</b>                              | <b>6.7</b>             |
| 541  | Professional, scientific, & technical services .....                    | 37                      | 12 239             | 4 553                    | 1 012                           | 136   | 41.7                                     | 6.7                    |
| 5412                                       | Accounting, tax return prep, bookkeeping, & payroll services .....      | 6                       | 1 113              | 636                      | 130                             | 22  | 18.4                                     | 44.1                   |
| 54121                                      | Accounting, tax return prep, bookkeeping, & payroll services .....      | 6                       | 1 113              | 636                      | 130                             | 22  | 18.4                                     | 44.1                   |
| 5413                                       | Architectural, engineering, & related services .....                    | 6                       | 6 240              | 2 055                    | 435                             | 46  | 41.4                                     | 4.1                    |
| <b>NEWTOWN, PA</b>                         |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                  | <b>Professional, scientific, &amp; technical services .....</b>         | <b>53</b>               | <b>29 155</b>      | <b>13 181</b>            | <b>2 811</b>                    | <b>260</b>  | <b>22.1</b>                              | <b>4.4</b>             |
| 541  | Professional, scientific, & technical services .....                    | 53                      | 29 155             | 13 181                   | 2 811                           | 260   | 22.1                                     | 4.4                    |
| 5411                                       | Legal services .....  | 24                      | 11 016             | 4 669                    | 1 018                           | 97  | 18.7                                     | 2.4                    |
| 54111                                      | Offices of lawyers .....  | 22                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110                                     | Offices of lawyers .....  | 22                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                                    | Offices of lawyers (except legal aid societies) .....                   | 22                      | D                  | D                        | D                               | b   | D  | D                      |
| 5412                                       | Accounting, tax return prep, bookkeeping, & payroll services .....      | 7                       | 3 450              | 1 435                    | 383                             | 58  | 41.0                                     | 5.4                    |
| 54121                                      | Accounting, tax return prep, bookkeeping, & payroll services .....      | 7                       | 3 450              | 1 435                    | 383                             | 58  | 41.0                                     | 5.4                    |
| 5413                                       | Architectural, engineering, & related services .....                    | 6                       | 6 417              | 3 127                    | 695                             | 51  | 3.6                                      | 7.0                    |
| 5416                                       | Management, scientific, & technical consulting services .....           | 4                       | 4 261              | 1 521                    | 136                             | 19  | 53.1                                     | —                      |
| 54161                                      | Management consulting services .....                                    | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>NEWTOWN TOWNSHIP, PA (BUCKS COUNTY)</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                  | <b>Professional, scientific, &amp; technical services .....</b>         | <b>67</b>               | <b>81 770</b>      | <b>30 849</b>            | <b>7 171</b>                    | <b>627</b>  | <b>22.2</b>                              | <b>13.2</b>            |
| 541  | Professional, scientific, & technical services .....                    | 67                      | 81 770             | 30 849                   | 7 171                           | 627   | 22.2                                     | 13.2                   |
| 5411                                       | Legal services .....  | 7                       | 3 122              | 1 154                    | 239                             | 38  | 44.1                                     | —                      |
| 5412                                       | Accounting, tax return prep, bookkeeping, & payroll services .....      | 7                       | 1 584              | 1 024                    | 222                             | 39  | 10.4                                     | 2.4                    |
| 54121                                      | Accounting, tax return prep, bookkeeping, & payroll services .....      | 7                       | 1 584              | 1 024                    | 222                             | 39  | 10.4                                     | 2.4                    |
| 5415                                       | Computer systems design & related services .....                        | 20                      | 13 441             | 6 865                    | 1 652                           | 83  | 11.3                                     | 6.6                    |
| 54151                                      | Computer systems design & related services .....                        | 20                      | 13 441             | 6 865                    | 1 652                           | 83  | 11.3                                     | 6.6                    |
| 541511                                     | Custom computer programming services .....                              | 10                      | 11 628             | 5 979                    | 1 326                           | 69  | 7.5                                      | .4                     |
| 5416                                       | Management, scientific, & technical consulting services .....           | 18                      | 24 601             | 6 176                    | 1 514                           | 170   | 42.7                                     | 22.5                   |
| 54161                                      | Management consulting services .....                                    | 10                      | 20 643             | 5 257                    | 1 305                           | 158   | 44.1                                     | 26.8                   |
| 541611                                     | Administrative management & general management consulting service ..... | 8                       | D                  | D                        | D                               | c   | D  | D                      |
| 541613                                     | Marketing consulting services .....                                     | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 5417                                       | Scientific research & development services .....                        | 3                       | 10 880             | 6 466                    | 1 136                           | 58  | D  | 39.7                   |
| 5418                                       | Advertising & related services .....                                    | 6                       | D                  | D                        | D                               | a   | D  | D                      |
| 5419                                       | Other professional, scientific, & technical services .....              | 3                       | D                  | D                        | D                               | c   | D  | D                      |
| 54191                                      | Marketing research & public opinion polling .....                       | 2                       | D                  | D                        | D                               | c   | D  | D                      |
| 541910                                     | Marketing research & public opinion polling .....                       | 2                       | D                  | D                        | D                               | c   | D  | D                      |

See footnotes at end of table.



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[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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>NEWTOWN TOWNSHIP, PA (DELAWARE COUNTY)</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                     | <b>Professional, scientific, &amp; technical services .....</b>    | <b>61</b>               | <b>74 209</b>      | <b>36 394</b>            | <b>7 662</b>                    | <b>530</b>  | <b>13.6</b>                              | <b>23.2</b>            |
| 541   | Professional, scientific, & technical services .....               | 61                      | 74 209             | 36 394                   | 7 662                           | 530   | 13.6                                     | 23.2                   |
| 5411  | Legal services .....   | 11                      | 5 223              | 2 293                    | 410                             | 38  | 43.3                                     | —                      |
| 54111   | Offices of lawyers .....   | 11                      | 5 223              | 2 293                    | 410                             | 38  | 43.3                                     | —                      |
| 541110  | Offices of lawyers .....   | 11                      | 5 223              | 2 293                    | 410                             | 38  | 43.3                                     | —                      |
| 5411101                                       | Offices of lawyers (except legal aid societies) .....              | 11                      | 5 223              | 2 293                    | 410                             | 38  | 43.3                                     | —                      |
| 5412  | Accounting, tax return prep, bookkeeping, & payroll services ..... | 12                      | 15 175             | 11 474                   | 2 641                           | 103   | 8.2                                      | 60.8                   |
| 54121   | Accounting, tax return prep, bookkeeping, & payroll services ..... | 12                      | 15 175             | 11 474                   | 2 641                           | 103   | 8.2                                      | 60.8                   |
| 541211  | Offices of certified public accountants .....                      | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413  | Architectural, engineering, & related services .....               | 7                       | 7 553              | 5 457                    | 1 074                           | 81  | 10.8                                     | —                      |
| 5414  | Specialized design services .....                                  | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 5415  | Computer systems design & related services .....                   | 10                      | 22 105             | 7 996                    | 1 719                           | 129   | 2.2                                      | —                      |
| 54151   | Computer systems design & related services .....                   | 10                      | 22 105             | 7 996                    | 1 719                           | 129   | 2.2                                      | —                      |
| 541512  | Computer systems design services .....                             | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416  | Management, scientific, & technical consulting services .....      | 9                       | 12 810             | 5 608                    | 1 149                           | 79  | 14.2                                     | 58.6                   |
| 54161   | Management consulting services .....                               | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 541618  | Other management consulting services .....                         | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418  | Advertising & related services .....                               | 7                       | 3 507              | 1 213                    | 256                             | 20  | 7.2                                      | 7.4                    |
| 5419  | Other professional, scientific, & technical services .....         | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>NEW WILMINGTON, PA</b>                     |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                     | <b>Professional, scientific, &amp; technical services .....</b>    | <b>6</b>                | <b>989</b>         | <b>236</b>               | <b>54</b>                       | <b>18</b>   | <b>76.7</b>                              | <b>23.3</b>            |
| 541   | Professional, scientific, & technical services .....               | 6                       | 989                | 236                      | 54                              | 18  | 76.7                                     | 23.3                   |
| <b>NORRISTOWN, PA</b>                         |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                     | <b>Professional, scientific, &amp; technical services .....</b>    | <b>117</b>              | <b>89 635</b>      | <b>33 310</b>            | <b>7 140</b>                    | <b>834</b>  | <b>40.5</b>                              | <b>3.2</b>             |
| 541   | Professional, scientific, & technical services .....               | 117                     | 89 635             | 33 310                   | 7 140                           | 834   | 40.5                                     | 3.2                    |
| 5411  | Legal services .....   | 81                      | 33 895             | 12 317                   | 2 628                           | 310   | 28.4                                     | 6.2                    |
| 54111   | Offices of lawyers .....   | 76                      | 32 558             | 11 800                   | 2 485                           | 295   | 28.2                                     | 6.1                    |
| 541110  | Offices of lawyers .....   | 76                      | 32 558             | 11 800                   | 2 485                           | 295   | 28.2                                     | 6.1                    |
| 5411101                                       | Offices of lawyers (except legal aid societies) .....              | 76                      | 32 558             | 11 800                   | 2 485                           | 295   | 28.2                                     | 6.1                    |
| 5412  | Accounting, tax return prep, bookkeeping, & payroll services ..... | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 54121   | Accounting, tax return prep, bookkeeping, & payroll services ..... | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 5415  | Computer systems design & related services .....                   | 12                      | 39 612             | 16 199                   | 3 568                           | 363   | 39.4                                     | .9                     |
| 54151   | Computer systems design & related services .....                   | 12                      | 39 612             | 16 199                   | 3 568                           | 363   | 39.4                                     | .9                     |
| 541511  | Custom computer programming services .....                         | 5                       | 8 692              | 3 233                    | 694                             | 58  | 14.9                                     | 2.7                    |
| 541512  | Computer systems design services .....                             | 4                       | D                  | D                        | D                               | e   | D  | D                      |
| 5415121                                       | Computer systems integrators .....                                 | 2                       | D                  | D                        | D                               | e   | D  | D                      |
| 541519  | Other computer related services .....                              | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416  | Management, scientific, & technical consulting services .....      | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 54162   | Environmental consulting services .....                            | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| 541620  | Environmental consulting services .....                            | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| 5418  | Advertising & related services .....                               | 8                       | 7 286              | 1 959                    | 342                             | 81  | 52.9                                     | —                      |
| <b>NORTHAMPTON, PA</b>                        |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                     | <b>Professional, scientific, &amp; technical services .....</b>    | <b>13</b>               | <b>5 278</b>       | <b>1 738</b>             | <b>377</b>                      | <b>73</b>   | <b>36.6</b>                              | <b>.3</b>              |
| 541   | Professional, scientific, & technical services .....               | 13                      | 5 278              | 1 738                    | 377                             | 73  | 36.6                                     | .3                     |
| 5413  | Architectural, engineering, & related services .....               | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| 5414  | Specialized design services .....                                  | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>NORTHAMPTON TOWNSHIP, PA</b>               |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                     | <b>Professional, scientific, &amp; technical services .....</b>    | <b>120</b>              | <b>71 888</b>      | <b>30 506</b>            | <b>6 704</b>                    | <b>771</b>  | <b>31.6</b>                              | <b>10.1</b>            |
| 541   | Professional, scientific, & technical services .....               | 120                     | 71 888             | 30 506                   | 6 704                           | 771   | 31.6                                     | 10.1                   |
| 5411  | Legal services .....   | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 54111   | Offices of lawyers .....   | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 541110  | Offices of lawyers .....   | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                                       | Offices of lawyers (except legal aid societies) .....              | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 5412  | Accounting, tax return prep, bookkeeping, & payroll services ..... | 24                      | 4 831              | 1 896                    | 479                             | 84  | 82.9                                     | .2                     |
| 54121   | Accounting, tax return prep, bookkeeping, & payroll services ..... | 24                      | 4 831              | 1 896                    | 479                             | 84  | 82.9                                     | .2                     |
| 5413  | Architectural, engineering, & related services .....               | 21                      | 16 062             | 6 882                    | 1 621                           | 176   | 47.2                                     | 42.5                   |
| 54133   | Engineering services .....   | 13                      | 8 733              | 2 845                    | 799                             | 67  | 77.9                                     | 3.1                    |
| 541330  | Engineering services .....   | 13                      | 8 733              | 2 845                    | 799                             | 67  | 77.9                                     | 3.1                    |
| 54135   | Building inspection services .....                                 | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 541350  | Building inspection services .....                                 | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 5415  | Computer systems design & related services .....                   | 30                      | 5 386              | 2 820                    | 515                             | 40  | 82.7                                     | 3.7                    |
| 54151   | Computer systems design & related services .....                   | 30                      | 5 386              | 2 820                    | 515                             | 40  | 82.7                                     | 3.7                    |
| 5416  | Management, scientific, & technical consulting services .....      | 24                      | 6 157              | 2 611                    | 486                             | 57  | 51.9                                     | .6                     |
| 54161   | Management consulting services .....                               | 18                      | 3 981              | 1 822                    | 298                             | 43  | 63.4                                     | .9                     |
| 5418  | Advertising & related services .....                               | 7                       | D                  | D                        | D                               | e   | D  | D                      |
| 54186   | Direct mail advertising .....                                      | 1                       | D                  | D                        | D                               | e   | D  | D                      |
| 541860  | Direct mail advertising .....                                      | 1                       | D                  | D                        | D                               | e   | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>NORTH CATASAUQUA, PA</b>          |  |                         |                    |                          |                                 |   |  |                        |
| 54                                   | Professional, scientific, & technical services .....               | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>NORTH EAST, PA</b>                |  |                         |                    |                          |                                 |   |  |                        |
| 54                                   | Professional, scientific, & technical services .....               | 11                      | 3 657              | 1 832                    | 380                             | 64  | 69.0                                     | —                      |
| 541                                  | Professional, scientific, & technical services .....               | 11                      | 3 657              | 1 832                    | 380                             | 64  | 69.0                                     | —                      |
| 5413                                 | Architectural, engineering, & related services .....               | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>NORTH FAYETTE TOWNSHIP, PA</b>    |  |                         |                    |                          |                                 |   |  |                        |
| 54                                   | Professional, scientific, & technical services .....               | 4                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>NORTH HUNTINGDON TOWNSHIP, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| 54                                   | Professional, scientific, & technical services .....               | 49                      | 12 782             | 5 298                    | 1 124                           | 196   | 36.4                                     | 5.6                    |
| 541                                  | Professional, scientific, & technical services .....               | 49                      | 12 782             | 5 298                    | 1 124                           | 196   | 36.4                                     | 5.6                    |
| 5412                                 | Accounting, tax return prep, bookkeeping, & payroll services ..... | 8                       | 1 095              | 530                      | 152                             | 43  | 53.2                                     | —                      |
| 54121                                | Accounting, tax return prep, bookkeeping, & payroll services ..... | 8                       | 1 095              | 530                      | 152                             | 43  | 53.2                                     | —                      |
| 5413                                 | Architectural, engineering, & related services .....               | 10                      | 3 291              | 1 337                    | 258                             | 47  | 15.1                                     | 3.2                    |
| 5416                                 | Management, scientific, & technical consulting services .....      | 8                       | 3 278              | 1 723                    | 336                             | 44  | 32.4                                     | —                      |
| <b>NORTH LEBANON TOWNSHIP, PA</b>    |  |                         |                    |                          |                                 |   |  |                        |
| 54                                   | Professional, scientific, & technical services .....               | 3                       | 720                | 261                      | 76                              | 16  | D  | —                      |
| <b>NORTHUMBERLAND, PA</b>            |  |                         |                    |                          |                                 |   |  |                        |
| 54                                   | Professional, scientific, & technical services .....               | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>NORTH UNION TOWNSHIP, PA</b>      |  |                         |                    |                          |                                 |   |  |                        |
| 54                                   | Professional, scientific, & technical services .....               | 5                       | 3 446              | 1 195                    | 312                             | 49  | 37.1                                     | 62.9                   |
| 541                                  | Professional, scientific, & technical services .....               | 5                       | 3 446              | 1 195                    | 312                             | 49  | 37.1                                     | 62.9                   |
| <b>NORTH VERSAILLES TOWNSHIP, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| 54                                   | Professional, scientific, & technical services .....               | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 541                                  | Professional, scientific, & technical services .....               | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416                                 | Management, scientific, & technical consulting services .....      | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 54161                                | Management consulting services .....                               | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>NORTH WALES, PA</b>               |  |                         |                    |                          |                                 |   |  |                        |
| 54                                   | Professional, scientific, & technical services .....               | 20                      | 6 490              | 2 371                    | 478                             | 73  | 63.5                                     | 5.5                    |
| 541                                  | Professional, scientific, & technical services .....               | 20                      | 6 490              | 2 371                    | 478                             | 73  | 63.5                                     | 5.5                    |
| 5413                                 | Architectural, engineering, & related services .....               | 5                       | 2 392              | 837                      | 187                             | 16  | 56.9                                     | 14.9                   |
| <b>NORTH WHITEHALL TOWNSHIP, PA</b>  |  |                         |                    |                          |                                 |   |  |                        |
| 54                                   | Professional, scientific, & technical services .....               | 9                       | 571                | 273                      | 74                              | 19  | 68.8                                     | 31.2                   |
| <b>NORWOOD, PA</b>                   |  |                         |                    |                          |                                 |   |  |                        |
| 54                                   | Professional, scientific, & technical services .....               | 5                       | 518                | 124                      | 25                              | 9   | 37.6                                     | 5.4                    |
| <b>OAKMONT, PA</b>                   |  |                         |                    |                          |                                 |   |  |                        |
| 54                                   | Professional, scientific, & technical services .....               | 14                      | 2 357              | 685                      | 113                             | 34  | 47.5                                     | 36.1                   |
| 541                                  | Professional, scientific, & technical services .....               | 14                      | 2 357              | 685                      | 113                             | 34  | 47.5                                     | 36.1                   |
| <b>OHIOVILLE, PA</b>                 |  |                         |                    |                          |                                 |   |  |                        |
| 54                                   | Professional, scientific, & technical services .....               | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 541                                  | Professional, scientific, & technical services .....               | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413                                 | Architectural, engineering, & related services .....               | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>OIL CITY, PA</b>                  |  |                         |                    |                          |                                 |   |  |                        |
| 54                                   | Professional, scientific, & technical services .....               | 15                      | 2 971              | 791                      | 229                             | 77  | 56.4                                     | 3.0                    |
| 541                                  | Professional, scientific, & technical services .....               | 15                      | 2 971              | 791                      | 229                             | 77  | 56.4                                     | 3.0                    |
| 5412                                 | Accounting, tax return prep, bookkeeping, & payroll services ..... | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 54121                                | Accounting, tax return prep, bookkeeping, & payroll services ..... | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>OLD FORGE, PA</b>                           |  |                         |                    |                          |                                 |   |  |                        |
| 54   | Professional, scientific, & technical services .....               | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>OLYPHANT, PA</b>                            |  |                         |                    |                          |                                 |   |  |                        |
| 54   | Professional, scientific, & technical services .....               | 7                       | D                  | D                        | D                               | c   | D  | D                      |
| 541  | Professional, scientific, & technical services .....               | 7                       | D                  | D                        | D                               | c   | D  | D                      |
| 5417   | Scientific research & development services .....                   | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 54171  | R&D in the physical, engineering, & life sciences .....            | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 541710   | R&D in the physical, engineering, & life sciences .....            | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 5417102  | Research & development in the life sciences .....                  | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>ORWIGSBURG, PA</b>                          |  |                         |                    |                          |                                 |   |  |                        |
| 54   | Professional, scientific, & technical services .....               | 11                      | 2 591              | 679                      | 188                             | 42  | 90.4                                     | .7                     |
| 541  | Professional, scientific, & technical services .....               | 11                      | 2 591              | 679                      | 188                             | 42  | 90.4                                     | .7                     |
| <b>OXFORD, PA</b>                              |  |                         |                    |                          |                                 |   |  |                        |
| 54   | Professional, scientific, & technical services .....               | 8                       | 1 532              | 509                      | 141                             | 26  | 8.2                                      | 46.3                   |
| 541  | Professional, scientific, & technical services .....               | 8                       | 1 532              | 509                      | 141                             | 26  | 8.2                                      | 46.3                   |
| <b>PALMER TOWNSHIP, PA</b>                     |  |                         |                    |                          |                                 |   |  |                        |
| 54   | Professional, scientific, & technical services .....               | 27                      | 14 518             | 7 448                    | 1 640                           | 179   | 41.8                                     | 15.9                   |
| 541  | Professional, scientific, & technical services .....               | 27                      | 14 518             | 7 448                    | 1 640                           | 179   | 41.8                                     | 15.9                   |
| 5411   | Legal services .....   | 8                       | 4 378              | 2 352                    | 522                             | 40  | 9.6                                      | 52.3                   |
| 54111  | Offices of lawyers .....   | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 541110   | Offices of lawyers .....   | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 5411101  | Offices of lawyers (except legal aid societies) .....              | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 5412   | Accounting, tax return prep, bookkeeping, & payroll services ..... | 9                       | 2 818              | 1 511                    | 301                             | 37  | 77.6                                     | .8                     |
| 54121  | Accounting, tax return prep, bookkeeping, & payroll services ..... | 9                       | 2 818              | 1 511                    | 301                             | 37  | 77.6                                     | .8                     |
| 5413   | Architectural, engineering, & related services .....               | 5                       | 4 209              | 3 050                    | 728                             | 72  | 8.3                                      | —                      |
| 54134  | Drafting services .....  | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 541340   | Drafting services .....  | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418   | Advertising & related services .....                               | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>PALMERTON, PA</b>                           |  |                         |                    |                          |                                 |   |  |                        |
| 54   | Professional, scientific, & technical services .....               | 10                      | 2 653              | 981                      | 205                             | 50  | 60.5                                     | —                      |
| 541  | Professional, scientific, & technical services .....               | 10                      | 2 653              | 981                      | 205                             | 50  | 60.5                                     | —                      |
| <b>PALMYRA, PA</b>                             |  |                         |                    |                          |                                 |   |  |                        |
| 54   | Professional, scientific, & technical services .....               | 10                      | 3 307              | 1 517                    | 285                             | 74  | 44.8                                     | —                      |
| 541  | Professional, scientific, & technical services .....               | 10                      | 3 307              | 1 517                    | 285                             | 74  | 44.8                                     | —                      |
| 5412   | Accounting, tax return prep, bookkeeping, & payroll services ..... | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 54121  | Accounting, tax return prep, bookkeeping, & payroll services ..... | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>PARKESBURG, PA</b>                          |  |                         |                    |                          |                                 |   |  |                        |
| 54   | Professional, scientific, & technical services .....               | 4                       | 703                | 87                       | 25                              | 4   | 81.8                                     | —                      |
| <b>PATTON TOWNSHIP, PA</b>                     |  |                         |                    |                          |                                 |   |  |                        |
| 54   | Professional, scientific, & technical services .....               | 9                       | 1 458              | 558                      | 116                             | 19  | 63.3                                     | —                      |
| 541  | Professional, scientific, & technical services .....               | 9                       | 1 458              | 558                      | 116                             | 19  | 63.3                                     | —                      |
| <b>PEN ARGYL, PA</b>                           |  |                         |                    |                          |                                 |   |  |                        |
| 54   | Professional, scientific, & technical services .....               | 7                       | 546                | 172                      | 54                              | 38  | 73.1                                     | 4.2                    |
| <b>PENBROOK, PA</b>                            |  |                         |                    |                          |                                 |   |  |                        |
| 54   | Professional, scientific, & technical services .....               | 4                       | 1 663              | 762                      | 162                             | 28  | 98.2                                     | 1.8                    |
| 541  | Professional, scientific, & technical services .....               | 4                       | 1 663              | 762                      | 162                             | 28  | 98.2                                     | 1.8                    |
| <b>PENN TOWNSHIP, PA (WESTMORELAND COUNTY)</b> |  |                         |                    |                          |                                 |   |  |                        |
| 54   | Professional, scientific, & technical services .....               | 14                      | 7 724              | 2 977                    | 652                             | 43  | 22.7                                     | 53.3                   |
| 541  | Professional, scientific, & technical services .....               | 14                      | 7 724              | 2 977                    | 652                             | 43  | 22.7                                     | 53.3                   |
| 5413   | Architectural, engineering, & related services .....               | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 5416   | Management, scientific, & technical consulting services .....      | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 54161  | Management consulting services .....                               | 1                       | D                  | D                        | D                               | a   | D  | D                      |

See footnotes at end of table.

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|--|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
|  |  |                         |                    |                          |                                 |   | From administrative records <sup>1</sup> | Estimated <sup>2</sup> |
| <b>PENN TOWNSHIP, PA (YORK COUNTY)</b> |  |                         |                    |                          |                                 |   |  |                        |
| 54                                     | Professional, scientific, & technical services .....               | 4                       | 1 033              | 447                      | 128                             | 23  | 24.7                                     | 38.4                   |
| 541                                    | Professional, scientific, & technical services .....               | 4                       | 1 033              | 447                      | 128                             | 23  | 24.7                                     | 38.4                   |
| <b>PENNDDEL, PA</b>                    |  |                         |                    |                          |                                 |   |  |                        |
| 54                                     | Professional, scientific, & technical services .....               | 8                       | 2 195              | 475                      | 89                              | 16  | 82.1                                     | 8.6                    |
| 541                                    | Professional, scientific, & technical services .....               | 8                       | 2 195              | 475                      | 89                              | 16  | 82.1                                     | 8.6                    |
| <b>PENN HILLS TOWNSHIP, PA</b>         |  |                         |                    |                          |                                 |   |  |                        |
| 54                                     | Professional, scientific, & technical services .....               | 63                      | 34 252             | 12 013                   | 2 492                           | 358   | 25.5                                     | 5.9                    |
| 541                                    | Professional, scientific, & technical services .....               | 63                      | 34 252             | 12 013                   | 2 492                           | 358   | 25.5                                     | 5.9                    |
| 5411                                   | Legal services .....   | 7                       | 4 060              | 2 254                    | 324                             | 39  | 10.6                                     | 1.3                    |
| 54111                                  | Offices of lawyers .....   | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 541110                                 | Offices of lawyers .....   | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                                | Offices of lawyers (except legal aid societies) .....              | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 5412                                   | Accounting, tax return prep, bookkeeping, & payroll services ..... | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 54121                                  | Accounting, tax return prep, bookkeeping, & payroll services ..... | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 5413                                   | Architectural, engineering, & related services .....               | 12                      | 6 348              | 3 200                    | 575                             | 76  | 36.5                                     | 1.2                    |
| 5415                                   | Computer systems design & related services .....                   | 13                      | 12 320             | 3 167                    | 786                             | 121   | 19.3                                     | .8                     |
| 54151                                  | Computer systems design & related services .....                   | 13                      | 12 320             | 3 167                    | 786                             | 121   | 19.3                                     | .8                     |
| 541511                                 | Custom computer programming services .....                         | 5                       | D                  | D                        | D                               | c   | D  | D                      |
| 5418                                   | Advertising & related services .....                               | 7                       | 5 413              | 1 220                    | 286                             | 38  | 3.4                                      | 1.8                    |
| <b>PENNSBURG, PA</b>                   |  |                         |                    |                          |                                 |   |  |                        |
| 54                                     | Professional, scientific, & technical services .....               | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>PERKASIE, PA</b>                    |  |                         |                    |                          |                                 |   |  |                        |
| 54                                     | Professional, scientific, & technical services .....               | 17                      | 6 458              | 3 138                    | 612                             | 78  | 12.7                                     | 1.6                    |
| 541                                    | Professional, scientific, & technical services .....               | 17                      | 6 458              | 3 138                    | 612                             | 78  | 12.7                                     | 1.6                    |
| 5411                                   | Legal services .....   | 6                       | 4 245              | 2 678                    | 481                             | 55  | 9.0                                      | —                      |
| 54111                                  | Offices of lawyers .....   | 6                       | 4 245              | 2 678                    | 481                             | 55  | 9.0                                      | —                      |
| 541110                                 | Offices of lawyers .....   | 6                       | 4 245              | 2 678                    | 481                             | 55  | 9.0                                      | —                      |
| 5411101                                | Offices of lawyers (except legal aid societies) .....              | 6                       | 4 245              | 2 678                    | 481                             | 55  | 9.0                                      | —                      |
| <b>PETERS TOWNSHIP, PA</b>             |  |                         |                    |                          |                                 |   |  |                        |
| 54                                     | Professional, scientific, & technical services .....               | 67                      | 53 414             | 25 298                   | 4 561                           | 355   | 17.3                                     | 1.8                    |
| 541                                    | Professional, scientific, & technical services .....               | 67                      | 53 414             | 25 298                   | 4 561                           | 355   | 17.3                                     | 1.8                    |
| 5412                                   | Accounting, tax return prep, bookkeeping, & payroll services ..... | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| 54121                                  | Accounting, tax return prep, bookkeeping, & payroll services ..... | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| 5413                                   | Architectural, engineering, & related services .....               | 20                      | 8 570              | 4 069                    | 815                             | 95  | 38.2                                     | .3                     |
| 5415                                   | Computer systems design & related services .....                   | 7                       | D                  | D                        | D                               | c   | D  | D                      |
| 54151                                  | Computer systems design & related services .....                   | 7                       | D                  | D                        | D                               | c   | D  | D                      |
| 541512                                 | Computer systems design services .....                             | 4                       | D                  | D                        | D                               | c   | D  | D                      |
| 5415122                                | Computer systems consultants (except systems integrators) .....    | 3                       | D                  | D                        | D                               | c   | D  | D                      |
| 5416                                   | Management, scientific, & technical consulting services .....      | 12                      | 5 225              | 2 203                    | 535                             | 50  | 30.3                                     | 5.5                    |
| 54161                                  | Management consulting services .....                               | 10                      | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>PHILADELPHIA, PA</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>               | <b>Professional, scientific, &amp; technical services .....</b>         | <b>2 444</b>            | <b>6 317 418</b>   | <b>2 690 487</b>         | <b>639 003</b>                  | <b>49 894</b>   | <b>7.7</b>                               | <b>4.3</b>             |
| 541                     | Professional, scientific, & technical services .....                    | 2 444                   | 6 317 418          | 2 690 487                | 639 003                         | 49 894  | 7.7                                      | 4.3                    |
| 5411                    | Legal services .....  | 1 247                   | 2 414 045          | 954 512                  | 227 805                         | 16 784  | 10.7                                     | 4.4                    |
| 54111                   | Offices of lawyers .....  | 1 203                   | 2 368 134          | 938 514                  | 223 896                         | 16 238  | 10.5                                     | 4.5                    |
| 541110                  | Offices of lawyers .....  | 1 203                   | 2 368 134          | 938 514                  | 223 896                         | 16 238  | 10.5                                     | 4.5                    |
| 5411101                 | Offices of lawyers (except legal aid societies) .....                   | 1 203                   | 2 368 134          | 938 514                  | 223 896                         | 16 238  | 10.5                                     | 4.5                    |
| 54119                   | Other legal services .....  | 44                      | 45 911             | 15 998                   | 3 909                           | 546   | 22.4                                     | 3.4                    |
| 541191                  | Title abstract & settlement offices .....                               | 26                      | 23 799             | 7 562                    | 2 038                           | 292   | 28.5                                     | 4.8                    |
| 541199                  | All other legal services .....  | 18                      | 22 112             | 8 436                    | 1 871                           | 254   | 15.9                                     | 1.9                    |
| 5412                    | Accounting, tax return prep, bookkeeping, & payroll services .....      | 219                     | 650 498            | 240 783                  | 51 683                          | 6 136   | 4.0                                      | 4.2                    |
| 54121                   | Accounting, tax return prep, bookkeeping, & payroll services .....      | 219                     | 650 498            | 240 783                  | 51 683                          | 6 136   | 4.0                                      | 4.2                    |
| 541211                  | Offices of certified public accountants .....                           | 118                     | 591 109            | 213 248                  | 44 960                          | 4 454   | 3.1                                      | 1.8                    |
| 541213                  | Tax return preparation services .....                                   | 22                      | 6 532              | 2 893                    | 1 112                           | 755   | 33.6                                     | .9                     |
| 541214                  | Payroll services .....  | 13                      | 32 527             | 15 250                   | 3 540                           | 526   | —  | 32.7                   |
| 541219                  | Other accounting services .....   | 66                      | 20 330             | 9 392                    | 2 071                           | 401   | 28.8                                     | 28.1                   |
| 5413                    | Architectural, engineering, & related services .....                    | 239                     | 1 943 422          | 1 015 868                | 242 382                         | 17 697  | 2.6                                      | .3                     |
| 54131                   | Architectural services .....  | 129                     | 242 073            | 101 015                  | 21 524                          | 2 235   | 12.5                                     | .8                     |
| 541310                  | Architectural services .....  | 129                     | 242 073            | 101 015                  | 21 524                          | 2 235   | 12.5                                     | .8                     |
| 54133                   | Engineering services .....  | 89                      | 1 688 092          | 909 393                  | 219 831                         | 15 339  | 1.0                                      | .3                     |
| 541330                  | Engineering services .....  | 89                      | 1 688 092          | 909 393                  | 219 831                         | 15 339  | 1.0                                      | .3                     |
| 54137                   | Surveying & mapping (except geophysical) services .....                 | 6                       | 4 317              | 1 848                    | 450                             | 54  | 17.6                                     | —                      |
| 541370                  | Surveying & mapping (except geophysical) services .....                 | 6                       | 4 317              | 1 848                    | 450                             | 54  | 17.6                                     | —                      |
| 5414                    | Specialized design services .....                                       | 124                     | 79 314             | 25 130                   | 5 322                           | 646   | 33.6                                     | 3.8                    |
| 54141                   | Interior design services .....  | 47                      | 41 636             | 13 748                   | 2 897                           | 350   | 31.8                                     | 2.9                    |
| 541410                  | Interior design services .....  | 47                      | 41 636             | 13 748                   | 2 897                           | 350   | 31.8                                     | 2.9                    |
| 54143                   | Graphic design services .....   | 72                      | 37 002             | 11 108                   | 2 361                           | 287   | 35.4                                     | 4.4                    |
| 541430                  | Graphic design services .....   | 72                      | 37 002             | 11 108                   | 2 361                           | 287   | 35.4                                     | 4.4                    |
| 5414301                 | Graphic design services (except commercial art & medical artists) ..    | 59                      | 31 133             | 9 068                    | 1 833                           | 217   | 30.3                                     | 1.6                    |
| 5414302                 | Commercial art .....  | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| 5415                    | Computer systems design & related services .....                        | 101                     | 374 366            | 73 675                   | 20 674                          | 1 486   | 2.2                                      | 9.1                    |
| 54151                   | Computer systems design & related services .....                        | 101                     | 374 366            | 73 675                   | 20 674                          | 1 486   | 2.2                                      | 9.1                    |
| 541511                  | Custom computer programming services .....                              | 39                      | 38 157             | 19 904                   | 4 230                           | 398   | 11.2                                     | 29.5                   |
| 541512                  | Computer systems design services .....                                  | 37                      | D                  | D                        | D                               | f   | D  | D                      |
| 5415121                 | Computer systems integrators .....                                      | 10                      | D                  | D                        | D                               | f   | D  | D                      |
| 5415122                 | Computer systems consultants (except systems integrators) .....         | 27                      | D                  | D                        | D                               | c   | D  | D                      |
| 541519                  | Other computer related services .....                                   | 19                      | D                  | D                        | D                               | c   | D  | D                      |
| 5416                    | Management, scientific, & technical consulting services .....           | 241                     | 535 408            | 256 693                  | 64 574                          | 4 134   | 8.5                                      | 9.4                    |
| 54161                   | Management consulting services .....                                    | 201                     | 498 336            | 242 456                  | 60 868                          | 3 857   | 7.6                                      | 10.0                   |
| 541611                  | Administrative management & general management consulting service ..... | 89                      | 353 329            | 167 471                  | 44 663                          | 2 720   | 6.4                                      | 6.3                    |
| 541612                  | Human resources & executive search consulting services .....            | 68                      | 100 804            | 56 185                   | 12 152                          | 696   | 10.7                                     | 3.8                    |
| 5416121                 | Actuarial consulting .....  | 5                       | D                  | D                        | D                               | c   | D  | D                      |
| 5416122                 | Executive placement services .....                                      | 40                      | 50 859             | 27 381                   | 5 237                           | 308   | 15.0                                     | 6.5                    |
| 5416123                 | Human resources & personnel management consulting .....                 | 23                      | D                  | D                        | D                               | e   | D  | D                      |
| 541613                  | Marketing consulting services .....                                     | 32                      | 36 428             | 14 359                   | 3 183                           | 335   | 11.3                                     | 56.7                   |
| 541614                  | Process, physical distribution, & logistics consulting services .....   | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 54162                   | Environmental consulting services .....                                 | 7                       | 7 938              | 3 010                    | 633                             | 75  | 27.0                                     | —                      |
| 541620                  | Environmental consulting services .....                                 | 7                       | 7 938              | 3 010                    | 633                             | 75  | 27.0                                     | —                      |
| 54169                   | Other scientific & technical consulting services .....                  | 33                      | 29 134             | 11 227                   | 3 073                           | 202   | 18.4                                     | 2.0                    |
| 541690                  | Other scientific & technical consulting services .....                  | 33                      | 29 134             | 11 227                   | 3 073                           | 202   | 18.4                                     | 2.0                    |
| 5417                    | Scientific research & development services .....                        | 19                      | D                  | D                        | D                               | c   | D  | D                      |
| 5418                    | Advertising & related services .....                                    | 164                     | 246 565            | 95 555                   | 21 015                          | 2 031   | 23.4                                     | 10.8                   |
| 54181                   | Advertising agencies .....  | 73                      | 140 002            | 61 598                   | 13 239                          | 1 176   | 20.0                                     | 3.0                    |
| 541810                  | Advertising agencies .....  | 73                      | 140 002            | 61 598                   | 13 239                          | 1 176   | 20.0                                     | 3.0                    |
| 54182                   | Public relations agencies .....   | 22                      | 18 732             | 10 381                   | 2 303                           | 161   | 18.1                                     | 10.0                   |
| 541820                  | Public relations agencies .....   | 22                      | 18 732             | 10 381                   | 2 303                           | 161   | 18.1                                     | 10.0                   |
| 54184                   | Media representatives .....   | 18                      | 12 237             | 4 466                    | 1 088                           | 132   | 8.5                                      | 17.5                   |
| 541840                  | Media representatives .....   | 18                      | 12 237             | 4 466                    | 1 088                           | 132   | 8.5                                      | 17.5                   |
| 5418401                 | Radio & television advertising representatives .....                    | 17                      | D                  | D                        | D                               | c   | D  | D                      |
| 54185                   | Display advertising .....   | 7                       | 27 105             | 6 758                    | 1 539                           | 129   | 6.2                                      | 50.1                   |
| 541850                  | Display advertising .....   | 7                       | 27 105             | 6 758                    | 1 539                           | 129   | 6.2                                      | 50.1                   |
| 5418502                 | Outdoor advertising services .....                                      | 5                       | D                  | D                        | D                               | c   | D  | D                      |
| 54186                   | Direct mail advertising .....   | 11                      | 24 537             | 6 464                    | 1 394                           | 136   | 62.8                                     | 14.2                   |
| 541860                  | Direct mail advertising .....   | 11                      | 24 537             | 6 464                    | 1 394                           | 136   | 62.8                                     | 14.2                   |
| 54189                   | Other services related to advertising .....                             | 24                      | 18 277             | 3 245                    | 701                             | 114   | 41.2                                     | 2.3                    |
| 541890                  | Other services related to advertising .....                             | 24                      | 18 277             | 3 245                    | 701                             | 114   | 41.2                                     | 2.3                    |
| 5418902                 | Advertising specialties goods distributor .....                         | 13                      | 14 959             | 2 108                    | 465                             | 78  | 39.4                                     | —                      |
| 5419                    | Other professional, scientific, & technical services .....              | 90                      | D                  | D                        | D                               | f   | D  | D                      |
| 54191                   | Marketing research & public opinion polling .....                       | 14                      | 36 087             | 15 725                   | 2 849                           | 496   | 5.3                                      | 37.0                   |
| 541910                  | Marketing research & public opinion polling .....                       | 14                      | 36 087             | 15 725                   | 2 849                           | 496   | 5.3                                      | 37.0                   |
| 54192                   | Photographic services .....   | 63                      | 20 450             | 6 142                    | 1 348                           | 318   | 38.4                                     | 8.0                    |
| 541921                  | Photographic studios, portrait .....                                    | 42                      | 13 583             | 4 450                    | 935                             | 264   | 39.1                                     | 6.5                    |
| 541922                  | Commercial photography .....  | 21                      | 6 867              | 1 692                    | 413                             | 54  | 37.1                                     | 10.8                   |
| 54199                   | All other professional, scientific, & technical services .....          | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 541990                  | All other professional, scientific, & technical services .....          | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| <b>PHILIPSBURG, PA</b>  |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>               | <b>Professional, scientific, &amp; technical services .....</b>         | <b>8</b>                | <b>1 514</b>       | <b>362</b>               | <b>109</b>                      | <b>32</b>   | <b>49.2</b>                              | <b>26.8</b>            |
| 541                     | Professional, scientific, & technical services .....                    | 8                       | 1 514              | 362                      | 109                             | 32  | 49.2                                     | 26.8                   |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>PHOENIXVILLE, PA</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>               | <b>Professional, scientific, &amp; technical services .....</b>         | <b>29</b>               | <b>7 521</b>       | <b>2 751</b>             | <b>564</b>                      | <b>75</b>   | <b>42.9</b>                              | <b>12.2</b>            |
| 541                     | Professional, scientific, & technical services .....                    | 29                      | 7 521              | 2 751                    | 564                             | 75  | 42.9                                     | 12.2                   |
| 5413                    | Architectural, engineering, & related services .....                    | 5                       | 2 249              | 730                      | 94                              | 12  | 94.0                                     | 6.0                    |
| 5414                    | Specialized design services .....                                       | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 54143                   | Graphic design services .....   | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 541430                  | Graphic design services .....   | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>PITCAIRN, PA</b>     |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>               | <b>Professional, scientific, &amp; technical services .....</b>         | <b>5</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| <b>PITTSBURGH, PA</b>   |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>               | <b>Professional, scientific, &amp; technical services .....</b>         | <b>1 488</b>            | <b>2 700 757</b>   | <b>1 091 718</b>         | <b>241 719</b>                  | <b>21 926</b>   | <b>12.0</b>                              | <b>4.7</b>             |
| 541                     | Professional, scientific, & technical services .....                    | 1 488                   | 2 700 757          | 1 091 718                | 241 719                         | 21 926  | 12.0                                     | 4.7                    |
| 5411                    | Legal services .....  | 608                     | 948 919            | 425 338                  | 89 681                          | 7 278   | 12.0                                     | 1.1                    |
| 54121                   | Offices of lawyers .....  | 588                     | 923 270            | 415 913                  | 87 829                          | 7 026   | 12.1                                     | 1.0                    |
| 541110                  | Offices of lawyers .....  | 588                     | 923 270            | 415 913                  | 87 829                          | 7 026   | 12.1                                     | 1.0                    |
| 5411101                 | Offices of lawyers (except legal aid societies) .....                   | 588                     | 923 270            | 415 913                  | 87 829                          | 7 026   | 12.1                                     | 1.0                    |
| 54119                   | Other legal services .....  | 20                      | 25 649             | 9 425                    | 1 852                           | 252   | 6.4                                      | 3.5                    |
| 541191                  | Title abstract & settlement offices .....                               | 11                      | D                  | D                        | D                               | c   | D  | D                      |
| 541199                  | All other legal services .....  | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 5412                    | Accounting, tax return prep, bookkeeping, & payroll services .....      | 154                     | 353 832            | 130 353                  | 29 577                          | 2 968   | 6.7                                      | 3.5                    |
| 54121                   | Accounting, tax return prep, bookkeeping, & payroll services .....      | 154                     | 353 832            | 130 353                  | 29 577                          | 2 968   | 6.7                                      | 3.5                    |
| 541211                  | Offices of certified public accountants .....                           | 115                     | 324 499            | 117 828                  | 26 503                          | 2 488   | 4.4                                      | 3.4                    |
| 541213                  | Tax return preparation services .....                                   | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 541219                  | Other accounting services .....   | 27                      | 17 034             | 5 775                    | 1 472                           | 264   | 21.4                                     | 5.1                    |
| 5413                    | Architectural, engineering, & related services .....                    | 200                     | 584 887            | 216 431                  | 49 589                          | 4 510   | 10.2                                     | 7.0                    |
| 54131                   | Architectural services .....  | 74                      | 100 630            | 40 731                   | 7 979                           | 1 015   | 13.8                                     | .3                     |
| 541310                  | Architectural services .....  | 74                      | 100 630            | 40 731                   | 7 979                           | 1 015   | 13.8                                     | .3                     |
| 54133                   | Engineering services .....  | 109                     | 471 662            | 168 896                  | 40 040                          | 3 236   | 9.5                                      | 8.5                    |
| 541330                  | Engineering services .....  | 109                     | 471 662            | 168 896                  | 40 040                          | 3 236   | 9.5                                      | 8.5                    |
| 54138                   | Testing laboratories .....  | 11                      | 10 481             | 5 581                    | 1 289                           | 217   | 9.3                                      | .7                     |
| 541380                  | Testing laboratories .....  | 11                      | 10 481             | 5 581                    | 1 289                           | 217   | 9.3                                      | .7                     |
| 5414                    | Specialized design services .....                                       | 61                      | 39 733             | 12 375                   | 3 257                           | 350   | 24.3                                     | 5.2                    |
| 54141                   | Interior design services .....  | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| 541410                  | Interior design services .....  | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| 54143                   | Graphic design services .....   | 46                      | 30 718             | 10 279                   | 2 737                           | 276   | 19.4                                     | 6.7                    |
| 541430                  | Graphic design services .....   | 46                      | 30 718             | 10 279                   | 2 737                           | 276   | 19.4                                     | 6.7                    |
| 5414301                 | Graphic design services (except commercial art & medical artists) ..    | 36                      | 23 117             | 8 079                    | 2 263                           | 219   | 22.7                                     | 8.5                    |
| 5414302                 | Commercial art .....  | 10                      | 7 601              | 2 200                    | 474                             | 57  | 9.4                                      | 1.4                    |
| 5415                    | Computer systems design & related services .....                        | 107                     | 279 761            | 123 002                  | 25 611                          | 2 214   | 13.9                                     | 12.0                   |
| 54151                   | Computer systems design & related services .....                        | 107                     | 279 761            | 123 002                  | 25 611                          | 2 214   | 13.9                                     | 12.0                   |
| 541511                  | Custom computer programming services .....                              | 45                      | 116 007            | 66 388                   | 13 164                          | 952   | 4.8                                      | 5.4                    |
| 541512                  | Computer systems design services .....                                  | 51                      | 131 585            | 46 495                   | 10 319                          | 1 055   | 24.5                                     | 20.6                   |
| 5415121                 | Computer systems integrators .....                                      | 26                      | 82 727             | 19 968                   | 4 305                           | 415   | 4.5                                      | 31.5                   |
| 5415122                 | Computer systems consultants (except systems integrators) .....         | 25                      | 48 858             | 26 527                   | 6 014                           | 640   | 58.5                                     | 2.0                    |
| 541519                  | Other computer related services .....                                   | 6                       | D                  | D                        | D                               | c   | D  | D                      |
| 5416                    | Management, scientific, & technical consulting services .....           | 179                     | 216 985            | 91 117                   | 20 391                          | 1 958   | 17.6                                     | 6.3                    |
| 54161                   | Management consulting services .....                                    | 154                     | 195 865            | 84 210                   | 18 904                          | 1 808   | 15.4                                     | 4.0                    |
| 541611                  | Administrative management & general management consulting service ..... | 68                      | 99 208             | 50 846                   | 11 694                          | 1 130   | 12.1                                     | 2.4                    |
| 541612                  | Human resources & executive search consulting services .....            | 48                      | 45 923             | 22 592                   | 4 882                           | 432   | 22.0                                     | 8.2                    |
| 5416122                 | Executive placement services .....                                      | 21                      | 17 512             | 9 800                    | 1 742                           | 218   | 32.1                                     | 1.0                    |
| 5416123                 | Human resources & personnel management consulting .....                 | 21                      | 26 361             | 11 846                   | 2 902                           | 189   | 14.3                                     | 13.7                   |
| 541613                  | Marketing consulting services .....                                     | 27                      | 33 520             | 4 753                    | 879                             | 121   | 18.1                                     | 4.1                    |
| 541614                  | Process, physical distribution, & logistics consulting services .....   | 9                       | D                  | D                        | D                               | c   | D  | D                      |
| 54162                   | Environmental consulting services .....                                 | 8                       | 11 182             | 2 081                    | 423                             | 51  | 66.5                                     | 32.6                   |
| 541620                  | Environmental consulting services .....                                 | 8                       | 11 182             | 2 081                    | 423                             | 51  | 66.5                                     | 32.6                   |
| 54169                   | Other scientific & technical consulting services .....                  | 17                      | 9 938              | 4 826                    | 1 064                           | 99  | 6.5                                      | 21.6                   |
| 541690                  | Other scientific & technical consulting services .....                  | 17                      | 9 938              | 4 826                    | 1 064                           | 99  | 6.5                                      | 21.6                   |
| 5417                    | Scientific research & development services .....                        | 10                      | D                  | D                        | D                               | c   | D  | D                      |
| 5418                    | Advertising & related services .....                                    | 119                     | 216 192            | 68 013                   | 15 894                          | 1 793   | 11.0                                     | 5.5                    |
| 54181                   | Advertising agencies .....  | 60                      | 76 729             | 35 033                   | 8 300                           | 775   | 8.9                                      | 13.6                   |
| 541810                  | Advertising agencies .....  | 60                      | 76 729             | 35 033                   | 8 300                           | 775   | 8.9                                      | 13.6                   |
| 54182                   | Public relations agencies .....   | 25                      | 22 102             | 10 718                   | 2 587                           | 239   | 25.2                                     | —                      |
| 541820                  | Public relations agencies .....   | 25                      | 22 102             | 10 718                   | 2 587                           | 239   | 25.2                                     | —                      |
| 54185                   | Display advertising .....   | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 541850                  | Display advertising .....   | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418502                 | Outdoor advertising services .....                                      | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 54186                   | Direct mail advertising .....   | 14                      | 79 684             | 13 950                   | 3 112                           | 575   | 8.8                                      | —                      |
| 541860                  | Direct mail advertising .....   | 14                      | 79 684             | 13 950                   | 3 112                           | 575   | 8.8                                      | —                      |
| 54189                   | Other services related to advertising .....                             | 10                      | 10 983             | 1 801                    | 359                             | 63  | 25.5                                     | 4.2                    |
| 541890                  | Other services related to advertising .....                             | 10                      | 10 983             | 1 801                    | 359                             | 63  | 25.5                                     | 4.2                    |
| 5418902                 | Advertising specialties goods distributor .....                         | 6                       | 10 027             | 1 571                    | 299                             | 55  | 26.1                                     | —                      |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>PITTSBURGH, PA—Con.</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                  | <b>Professional, scientific, &amp; technical services—Con.</b>     |                         |                    |                          |                                 |   |  |                        |
| 541                        | Professional, scientific, & technical services—Con.                |                         |                    |                          |                                 |   |  |                        |
| 5419                       | Other professional, scientific, & technical services .....         | 50                      | D                  | D                        | D                               | f   | D  | D                      |
| 54191                      | Marketing research & public opinion polling .....                  | 11                      | D                  | D                        | D                               | f   | D  | D                      |
| 541910                     | Marketing research & public opinion polling .....                  | 11                      | D                  | D                        | D                               | f   | D  | D                      |
| 54192                      | Photographic services .....  | 29                      | D                  | D                        | D                               | b   | D  | D                      |
| 541921                     | Photographic studios, portrait .....                               | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| 541922                     | Commercial photography .....                                       | 17                      | D                  | D                        | D                               | b   | D  | D                      |
| 54199                      | All other professional, scientific, & technical services .....     | 8                       | D                  | D                        | D                               | c   | D  | D                      |
| 541990                     | All other professional, scientific, & technical services .....     | 8                       | D                  | D                        | D                               | c   | D  | D                      |
| <b>PITTSTON, PA</b>        |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                  | <b>Professional, scientific, &amp; technical services .....</b>    | <b>18</b>               | <b>3 655</b>       | <b>1 126</b>             | <b>299</b>                      | <b>57</b>   | <b>70.6</b>                              | <b>8.4</b>             |
| 541                        | Professional, scientific, & technical services .....               | 18                      | 3 655              | 1 126                    | 299                             | 57  | 70.6                                     | 8.4                    |
| 5412                       | Accounting, tax return prep, bookkeeping, & payroll services ..... | 3                       | 991                | 210                      | 60                              | 13  | 100.0                                    | —                      |
| 54121                      | Accounting, tax return prep, bookkeeping, & payroll services ..... | 3                       | 991                | 210                      | 60                              | 13  | 100.0                                    | —                      |
| <b>PLAINS TOWNSHIP, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                  | <b>Professional, scientific, &amp; technical services .....</b>    | <b>15</b>               | <b>6 728</b>       | <b>1 654</b>             | <b>388</b>                      | <b>58</b>   | <b>24.9</b>                              | <b>66.5</b>            |
| 541                        | Professional, scientific, & technical services .....               | 15                      | 6 728              | 1 654                    | 388                             | 58  | 24.9                                     | 66.5                   |
| 5413                       | Architectural, engineering, & related services .....               | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>PLEASANT HILLS, PA</b>  |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                  | <b>Professional, scientific, &amp; technical services .....</b>    | <b>31</b>               | <b>22 478</b>      | <b>5 970</b>             | <b>1 432</b>                    | <b>194</b>  | <b>12.8</b>                              | <b>8.1</b>             |
| 541                        | Professional, scientific, & technical services .....               | 31                      | 22 478             | 5 970                    | 1 432                           | 194   | 12.8                                     | 8.1                    |
| 5412                       | Accounting, tax return prep, bookkeeping, & payroll services ..... | 10                      | 1 866              | 687                      | 206                             | 39  | 62.1                                     | 11.7                   |
| 54121                      | Accounting, tax return prep, bookkeeping, & payroll services ..... | 10                      | 1 866              | 687                      | 206                             | 39  | 62.1                                     | 11.7                   |
| 5413                       | Architectural, engineering, & related services .....               | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 54133                      | Engineering services .....   | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 541330                     | Engineering services .....   | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>PLUM, PA</b>            |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                  | <b>Professional, scientific, &amp; technical services .....</b>    | <b>36</b>               | <b>49 042</b>      | <b>15 629</b>            | <b>3 771</b>                    | <b>297</b>  | <b>15.4</b>                              | <b>1.0</b>             |
| 541                        | Professional, scientific, & technical services .....               | 36                      | 49 042             | 15 629                   | 3 771                           | 297   | 15.4                                     | 1.0                    |
| 5412                       | Accounting, tax return prep, bookkeeping, & payroll services ..... | 5                       | 1 076              | 367                      | 88                              | 21  | 100.0                                    | —                      |
| 54121                      | Accounting, tax return prep, bookkeeping, & payroll services ..... | 5                       | 1 076              | 367                      | 88                              | 21  | 100.0                                    | —                      |
| 5413                       | Architectural, engineering, & related services .....               | 11                      | 42 725             | 13 646                   | 3 330                           | 225   | 9.7                                      | .1                     |
| 54133                      | Engineering services .....   | 8                       | D                  | D                        | D                               | c   | D  | D                      |
| 541330                     | Engineering services .....   | 8                       | D                  | D                        | D                               | c   | D  | D                      |
| 5414                       | Specialized design services .....                                  | 4                       | 2 253              | 378                      | 159                             | 17  | 37.2                                     | 1.6                    |
| 54143                      | Graphic design services .....                                      | 4                       | 2 253              | 378                      | 159                             | 17  | 37.2                                     | 1.6                    |
| 541430                     | Graphic design services .....                                      | 4                       | 2 253              | 378                      | 159                             | 17  | 37.2                                     | 1.6                    |
| <b>PLYMOUTH, PA</b>        |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                  | <b>Professional, scientific, &amp; technical services .....</b>    | <b>5</b>                | <b>1 967</b>       | <b>491</b>               | <b>128</b>                      | <b>33</b>   | <b>43.3</b>                              | <b>—</b>               |
| 541                        | Professional, scientific, & technical services .....               | 5                       | 1 967              | 491                      | 128                             | 33  | 43.3                                     | —                      |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>PLYMOUTH TOWNSHIP, PA</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services .....</b>         | <b>93</b>               | <b>251 687</b>     | <b>80 498</b>            | <b>18 560</b>                   | <b>1 708</b>  | <b>8.3</b>                               | <b>12.5</b>            |
| 541                          | Professional, scientific, & technical services .....                    | 93                      | 251 687            | 80 498                   | 18 560                          | 1 708   | 8.3                                      | 12.5                   |
| 5411                         | Legal services .....  | 22                      | 17 227             | 9 809                    | 2 026                           | 151   | 28.5                                     | 1.3                    |
| 54111                        | Offices of lawyers .....  | 21                      | D                  | D                        | D                               | c   | D  | D                      |
| 541110                       | Offices of lawyers .....  | 21                      | D                  | D                        | D                               | c   | D  | D                      |
| 5411101                      | Offices of lawyers (except legal aid societies) .....                   | 21                      | D                  | D                        | D                               | c   | D  | D                      |
| 5412                         | Accounting, tax return prep, bookkeeping, & payroll services .....      | 14                      | 9 720              | 6 710                    | 1 123                           | 151   | 16.7                                     | .1                     |
| 54121                        | Accounting, tax return prep, bookkeeping, & payroll services .....      | 14                      | 9 720              | 6 710                    | 1 123                           | 151   | 16.7                                     | .1                     |
| 541211                       | Offices of certified public accountants .....                           | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413                         | Architectural, engineering, & related services .....                    | 9                       | 24 106             | 10 591                   | 3 068                           | 203   | 4.2                                      | 2.2                    |
| 54133                        | Engineering services .....  | 7                       | D                  | D                        | D                               | c   | D  | D                      |
| 541330                       | Engineering services .....  | 7                       | D                  | D                        | D                               | c   | D  | D                      |
| 5414                         | Specialized design services .....                                       | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 54143                        | Graphic design services .....   | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 541430                       | Graphic design services .....   | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 5414301                      | Graphic design services (except commercial art & medical artists) ..    | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 5415                         | Computer systems design & related services .....                        | 13                      | 40 425             | 9 195                    | 2 289                           | 206   | 4.1                                      | 1.6                    |
| 54151                        | Computer systems design & related services .....                        | 13                      | 40 425             | 9 195                    | 2 289                           | 206   | 4.1                                      | 1.6                    |
| 541512                       | Computer systems design services .....                                  | 6                       | D                  | D                        | D                               | c   | D  | D                      |
| 5415121                      | Computer systems integrators .....                                      | 4                       | D                  | D                        | D                               | c   | D  | D                      |
| 5416                         | Management, scientific, & technical consulting services .....           | 15                      | 40 321             | 16 582                   | 3 642                           | 316   | 7.5                                      | 6.2                    |
| 54161                        | Management consulting services .....                                    | 13                      | D                  | D                        | D                               | e   | D  | D                      |
| 541611                       | Administrative management & general management consulting service ..... | 7                       | 36 004             | 14 375                   | 3 146                           | 268   | 5.9                                      | 5.5                    |
| 5417                         | Scientific research & development services .....                        | 1                       | D                  | D                        | D                               | e   | D  | D                      |
| 54171                        | R&D in the physical, engineering, & life sciences .....                 | 1                       | D                  | D                        | D                               | e   | D  | D                      |
| 541710                       | R&D in the physical, engineering, & life sciences .....                 | 1                       | D                  | D                        | D                               | e   | D  | D                      |
| 5417102                      | Research & development in the life sciences .....                       | 1                       | D                  | D                        | D                               | e   | D  | D                      |
| 5418                         | Advertising & related services .....                                    | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 54189                        | Other services related to advertising .....                             | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 541890                       | Other services related to advertising .....                             | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 5419                         | Other professional, scientific, & technical services .....              | 7                       | D                  | D                        | D                               | c   | D  | D                      |
| 54191                        | Marketing research & public opinion polling .....                       | 6                       | 32 671             | 6 687                    | 2 010                           | 184   | 4.6                                      | 81.0                   |
| 541910                       | Marketing research & public opinion polling .....                       | 6                       | 32 671             | 6 687                    | 2 010                           | 184   | 4.6                                      | 81.0                   |
| <b>PORTAGE, PA</b>           |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services .....</b>         | <b>2</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| <b>POTTSTOWN, PA</b>         |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services .....</b>         | <b>49</b>               | <b>24 759</b>      | <b>10 500</b>            | <b>2 307</b>                    | <b>294</b>  | <b>36.3</b>                              | <b>1.7</b>             |
| 541                          | Professional, scientific, & technical services .....                    | 49                      | 24 759             | 10 500                   | 2 307                           | 294   | 36.3                                     | 1.7                    |
| 5411                         | Legal services .....  | 18                      | 8 823              | 4 121                    | 824                             | 97  | 28.3                                     | —                      |
| 54111                        | Offices of lawyers .....  | 17                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110                       | Offices of lawyers .....  | 17                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                      | Offices of lawyers (except legal aid societies) .....                   | 17                      | D                  | D                        | D                               | b   | D  | D                      |
| 5412                         | Accounting, tax return prep, bookkeeping, & payroll services .....      | 5                       | 1 367              | 461                      | 114                             | 16  | 30.9                                     | 25.3                   |
| 54121                        | Accounting, tax return prep, bookkeeping, & payroll services .....      | 5                       | 1 367              | 461                      | 114                             | 16  | 30.9                                     | 25.3                   |
| 5413                         | Architectural, engineering, & related services .....                    | 10                      | 4 646              | 2 433                    | 541                             | 59  | 69.1                                     | —                      |
| 5414                         | Specialized design services .....                                       | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 54143                        | Graphic design services .....   | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| 541430                       | Graphic design services .....   | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| 5416                         | Management, scientific, & technical consulting services .....           | 6                       | 6 112              | 2 197                    | 557                             | 81  | 21.5                                     | 1.2                    |
| 54161                        | Management consulting services .....                                    | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 541613                       | Marketing consulting services .....                                     | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>POTTSVILLE, PA</b>        |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services .....</b>         | <b>43</b>               | <b>20 497</b>      | <b>9 038</b>             | <b>1 940</b>                    | <b>305</b>  | <b>26.2</b>                              | <b>3.9</b>             |
| 541                          | Professional, scientific, & technical services .....                    | 43                      | 20 497             | 9 038                    | 1 940                           | 305   | 26.2                                     | 3.9                    |
| 5411                         | Legal services .....  | 23                      | 10 872             | 4 292                    | 862                             | 136   | 28.4                                     | 3.3                    |
| 54111                        | Offices of lawyers .....  | 21                      | D                  | D                        | D                               | c   | D  | D                      |
| 541110                       | Offices of lawyers .....  | 21                      | D                  | D                        | D                               | c   | D  | D                      |
| 5411101                      | Offices of lawyers (except legal aid societies) .....                   | 21                      | D                  | D                        | D                               | c   | D  | D                      |
| 5412                         | Accounting, tax return prep, bookkeeping, & payroll services .....      | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 54121                        | Accounting, tax return prep, bookkeeping, & payroll services .....      | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413                         | Architectural, engineering, & related services .....                    | 7                       | 5 429              | 2 523                    | 598                             | 63  | 29.5                                     | 4.8                    |
| <b>PROSPECT PARK, PA</b>     |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services .....</b>         | <b>6</b>                | <b>1 390</b>       | <b>351</b>               | <b>81</b>                       | <b>14</b>   | <b>89.9</b>                              | <b>10.1</b>            |
| 541                          | Professional, scientific, & technical services .....                    | 6                       | 1 390              | 351                      | 81                              | 14  | 89.9                                     | 10.1                   |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>PUNXSUTAWNEY, PA</b>    |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                  | <b>Professional, scientific, &amp; technical services .....</b>         | <b>16</b>               | <b>4 310</b>       | <b>1 549</b>             | <b>228</b>                      | <b>66</b>   | <b>39.7</b>                              | <b>3.5</b>             |
| 541                        | Professional, scientific, & technical services .....                    | 16                      | 4 310              | 1 549                    | 228                             | 66  | 39.7                                     | 3.5                    |
| 5412                       | Accounting, tax return prep, bookkeeping, & payroll services .....      | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 54121                      | Accounting, tax return prep, bookkeeping, & payroll services .....      | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>QUAKERTOWN, PA</b>      |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                  | <b>Professional, scientific, &amp; technical services .....</b>         | <b>30</b>               | <b>10 651</b>      | <b>5 053</b>             | <b>1 148</b>                    | <b>127</b>  | <b>49.4</b>                              | <b>4.3</b>             |
| 541                        | Professional, scientific, & technical services .....                    | 30                      | 10 651             | 5 053                    | 1 148                           | 127   | 49.4                                     | 4.3                    |
| 5411                       | Legal services .....  | 11                      | 3 268              | 1 210                    | 260                             | 27  | 25.8                                     | 10.3                   |
| 54111                      | Offices of lawyers .....  | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110                     | Offices of lawyers .....  | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                    | Offices of lawyers (except legal aid societies) .....                   | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 5412                       | Accounting, tax return prep, bookkeeping, & payroll services .....      | 8                       | 2 539              | 1 321                    | 295                             | 39  | 40.3                                     | —                      |
| 54121                      | Accounting, tax return prep, bookkeeping, & payroll services .....      | 8                       | 2 539              | 1 321                    | 295                             | 39  | 40.3                                     | —                      |
| 5413                       | Architectural, engineering, & related services .....                    | 4                       | 3 485              | 2 033                    | 454                             | 45  | 66.2                                     | —                      |
| <b>RADNOR TOWNSHIP, PA</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                  | <b>Professional, scientific, &amp; technical services .....</b>         | <b>240</b>              | <b>1 029 960</b>   | <b>349 031</b>           | <b>90 925</b>                   | <b>5 692</b>  | <b>5.2</b>                               | <b>5.2</b>             |
| 541                        | Professional, scientific, & technical services .....                    | 240                     | 1 029 960          | 349 031                  | 90 925                          | 5 692   | 5.2                                      | 5.2                    |
| 5411                       | Legal services .....  | 36                      | 26 417             | 11 721                   | 1 712                           | 142   | 13.5                                     | 13.5                   |
| 54111                      | Offices of lawyers .....  | 33                      | 24 836             | 11 177                   | 1 569                           | 129   | 14.4                                     | 10.4                   |
| 541110                     | Offices of lawyers .....  | 33                      | 24 836             | 11 177                   | 1 569                           | 129   | 14.4                                     | 10.4                   |
| 5411101                    | Offices of lawyers (except legal aid societies) .....                   | 33                      | 24 836             | 11 177                   | 1 569                           | 129   | 14.4                                     | 10.4                   |
| 5412                       | Accounting, tax return prep, bookkeeping, & payroll services .....      | 23                      | 63 982             | 17 218                   | 5 794                           | 421   | 2.9                                      | 3.1                    |
| 54121                      | Accounting, tax return prep, bookkeeping, & payroll services .....      | 23                      | 63 982             | 17 218                   | 5 794                           | 421   | 2.9                                      | 3.1                    |
| 541211                     | Offices of certified public accountants .....                           | 18                      | 61 535             | 16 055                   | 5 646                           | 406   | 2.5                                      | .4                     |
| 541219                     | Other accounting services .....   | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 5413                       | Architectural, engineering, & related services .....                    | 20                      | 33 107             | 12 253                   | 2 263                           | 185   | 14.7                                     | 22.6                   |
| 54133                      | Engineering services .....  | 15                      | 28 562             | 10 797                   | 2 034                           | 153   | 9.8                                      | 26.2                   |
| 541330                     | Engineering services .....  | 15                      | 28 562             | 10 797                   | 2 034                           | 153   | 9.8                                      | 26.2                   |
| 5414                       | Specialized design services .....                                       | 6                       | D                  | D                        | D                               | a   | D  | D                      |
| 5415                       | Computer systems design & related services .....                        | 45                      | 231 530            | 110 943                  | 26 280                          | 1 858   | 1.1                                      | 8.5                    |
| 54151                      | Computer systems design & related services .....                        | 45                      | 231 530            | 110 943                  | 26 280                          | 1 858   | 1.1                                      | 8.5                    |
| 541511                     | Custom computer programming services .....                              | 20                      | 112 791            | 60 889                   | 13 464                          | 1 079   | 1.4                                      | 13.0                   |
| 541512                     | Computer systems design services .....                                  | 13                      | D                  | D                        | D                               | f   | D  | D                      |
| 5415121                    | Computer systems integrators .....                                      | 4                       | D                  | D                        | D                               | e   | D  | D                      |
| 5415122                    | Computer systems consultants (except systems integrators) .....         | 9                       | 31 732             | 20 189                   | 4 289                           | 292   | .7                                       | 3.7                    |
| 541519                     | Other computer related services .....                                   | 10                      | D                  | D                        | D                               | c   | D  | D                      |
| 5416                       | Management, scientific, & technical consulting services .....           | 73                      | 585 728            | 170 077                  | 48 461                          | 2 591   | 4.2                                      | .8                     |
| 54161                      | Management consulting services .....                                    | 61                      | 578 378            | 165 008                  | 47 464                          | 2 476   | 4.0                                      | .6                     |
| 541611                     | Administrative management & general management consulting service ..... | 26                      | D                  | D                        | D                               | g   | D  | D                      |
| 541612                     | Human resources & executive search consulting services .....            | 20                      | D                  | D                        | D                               | c   | D  | D                      |
| 5416121                    | Actuarial consulting .....  | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416122                    | Executive placement services .....                                      | 13                      | 6 207              | 2 522                    | 440                             | 52  | 67.6                                     | 2.5                    |
| 541613                     | Marketing consulting services .....                                     | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 54169                      | Other scientific & technical consulting services .....                  | 6                       | 4 029              | 3 290                    | 701                             | 81  | 11.7                                     | 13.8                   |
| 541690                     | Other scientific & technical consulting services .....                  | 6                       | 4 029              | 3 290                    | 701                             | 81  | 11.7                                     | 13.8                   |
| 5417                       | Scientific research & development services .....                        | 10                      | 41 718             | 14 140                   | 3 515                           | 279   | 4.1                                      | 1.8                    |
| 54171                      | R&D in the physical, engineering, & life sciences .....                 | 9                       | D                  | D                        | D                               | e   | D  | D                      |
| 541710                     | R&D in the physical, engineering, & life sciences .....                 | 9                       | D                  | D                        | D                               | e   | D  | D                      |
| 5417102                    | Research & development in the life sciences .....                       | 6                       | D                  | D                        | D                               | c   | D  | D                      |
| 5418                       | Advertising & related services .....                                    | 25                      | 45 466             | 12 245                   | 2 811                           | 199   | 30.3                                     | 33.5                   |
| 54184                      | Media representatives .....   | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| 541840                     | Media representatives .....   | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| 5418402                    | Publishers' advertising representatives .....                           | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| 54186                      | Direct mail advertising .....   | 8                       | 20 355             | 6 310                    | 1 345                           | 104   | 48.2                                     | —                      |
| 541860                     | Direct mail advertising .....   | 8                       | 20 355             | 6 310                    | 1 345                           | 104   | 48.2                                     | —                      |
| 54189                      | Other services related to advertising .....                             | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 541890                     | Other services related to advertising .....                             | 2                       | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>READING, PA</b>           |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services</b>         | <b>132</b>              | <b>88 627</b>      | <b>46 204</b>            | <b>8 209</b>                    | <b>925</b>  | <b>24.8</b>                              | <b>5.5</b>             |
| 541                          | Professional, scientific, & technical services                    | 132                     | 88 627             | 46 204                   | 8 209                           | 925   | 24.8                                     | 5.5                    |
| 5411                         | Legal services  | 69                      | 50 383             | 27 879                   | 4 470                           | 477   | 24.5                                     | .1                     |
| 54111                        | Offices of lawyers  | 65                      | 49 437             | 27 483                   | 4 374                           | 462   | 24.9                                     | .1                     |
| 541110                       | Offices of lawyers  | 65                      | 49 437             | 27 483                   | 4 374                           | 462   | 24.9                                     | .1                     |
| 5411101                      | Offices of lawyers (except legal aid societies)                   | 65                      | 49 437             | 27 483                   | 4 374                           | 462   | 24.9                                     | .1                     |
| 5412                         | Accounting, tax return prep, bookkeeping, & payroll services      | 12                      | 7 053              | 4 938                    | 1 068                           | 109   | 16.6                                     | 2.4                    |
| 54121                        | Accounting, tax return prep, bookkeeping, & payroll services      | 12                      | 7 053              | 4 938                    | 1 068                           | 109   | 16.6                                     | 2.4                    |
| 541211                       | Offices of certified public accountants                           | 9                       | 6 857              | 4 822                    | 1 037                           | 100   | 14.9                                     | 1.7                    |
| 5413                         | Architectural, engineering, & related services                    | 19                      | 14 266             | 7 154                    | 1 628                           | 192   | 18.6                                     | —                      |
| 5414                         | Specialized design services                                       | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 54143                        | Graphic design services   | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 541430                       | Graphic design services   | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 5415                         | Computer systems design & related services                        | 6                       | 3 935              | 1 377                    | 274                             | 35  | 7.0                                      | 29.1                   |
| 54151                        | Computer systems design & related services                        | 6                       | 3 935              | 1 377                    | 274                             | 35  | 7.0                                      | 29.1                   |
| 5416                         | Management, scientific, & technical consulting services           | 11                      | 5 523              | 2 514                    | 296                             | 37  | 39.8                                     | 53.9                   |
| 54161                        | Management consulting services                                    | 6                       | 4 727              | 2 080                    | 186                             | 24  | 35.1                                     | 60.0                   |
| 5418                         | Advertising & related services                                    | 10                      | 4 448              | 1 318                    | 292                             | 35  | 68.4                                     | 6.3                    |
| <b>RED LION, PA</b>          |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services</b>         | <b>8</b>                | <b>2 976</b>       | <b>1 253</b>             | <b>294</b>                      | <b>50</b>   | <b>100.0</b>                             | <b>—</b>               |
| 541                          | Professional, scientific, & technical services                    | 8                       | 2 976              | 1 253                    | 294                             | 50  | 100.0                                    | —                      |
| 5418                         | Advertising & related services                                    | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>REYNOLDSVILLE, PA</b>     |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services</b>         | <b>6</b>                | <b>1 652</b>       | <b>432</b>               | <b>106</b>                      | <b>22</b>   | <b>68.2</b>                              | <b>—</b>               |
| 541                          | Professional, scientific, & technical services                    | 6                       | 1 652              | 432                      | 106                             | 22  | 68.2                                     | —                      |
| <b>RICHLAND TOWNSHIP, PA</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services</b>         | <b>19</b>               | <b>21 055</b>      | <b>9 324</b>             | <b>2 024</b>                    | <b>255</b>  | <b>7.3</b>                               | <b>1.2</b>             |
| 541                          | Professional, scientific, & technical services                    | 19                      | 21 055             | 9 324                    | 2 024                           | 255   | 7.3                                      | 1.2                    |
| 5412                         | Accounting, tax return prep, bookkeeping, & payroll services      | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 54121                        | Accounting, tax return prep, bookkeeping, & payroll services      | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413                         | Architectural, engineering, & related services                    | 3                       | D                  | D                        | D                               | c   | D  | D                      |
| 54133                        | Engineering services  | 3                       | D                  | D                        | D                               | c   | D  | D                      |
| 541330                       | Engineering services  | 3                       | D                  | D                        | D                               | c   | D  | D                      |
| 5415                         | Computer systems design & related services                        | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 54151                        | Computer systems design & related services                        | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 541512                       | Computer systems design services                                  | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>RIDGWAY, PA</b>           |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services</b>         | <b>13</b>               | <b>1 988</b>       | <b>601</b>               | <b>149</b>                      | <b>44</b>   | <b>85.4</b>                              | <b>7.9</b>             |
| 541                          | Professional, scientific, & technical services                    | 13                      | 1 988              | 601                      | 149                             | 44  | 85.4                                     | 7.9                    |
| <b>RIDLEY TOWNSHIP, PA</b>   |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services</b>         | <b>28</b>               | <b>13 425</b>      | <b>4 476</b>             | <b>736</b>                      | <b>132</b>  | <b>42.1</b>                              | <b>9.2</b>             |
| 541                          | Professional, scientific, & technical services                    | 28                      | 13 425             | 4 476                    | 736                             | 132   | 42.1                                     | 9.2                    |
| 5411                         | Legal services  | 10                      | 2 925              | 755                      | 125                             | 31  | 59.8                                     | 19.0                   |
| 5413                         | Architectural, engineering, & related services                    | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416                         | Management, scientific, & technical consulting services           | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 54161                        | Management consulting services                                    | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 541611                       | Administrative management & general management consulting service | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>RIDLEY PARK, PA</b>       |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services</b>         | <b>4</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>b</b>  | <b>D</b>                                 | <b>D</b>               |
| 541                          | Professional, scientific, & technical services                    | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 5414                         | Specialized design services                                       | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>ROARING SPRING, PA</b>    |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services</b>         | <b>6</b>                | <b>1 524</b>       | <b>360</b>               | <b>88</b>                       | <b>32</b>   | <b>33.3</b>                              | <b>—</b>               |
| 541                          | Professional, scientific, & technical services                    | 6                       | 1 524              | 360                      | 88                              | 32  | 33.3                                     | —                      |
| <b>ROBINSON TOWNSHIP, PA</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                    | <b>Professional, scientific, &amp; technical services</b>         | <b>12</b>               | <b>5 607</b>       | <b>1 202</b>             | <b>287</b>                      | <b>41</b>   | <b>95.4</b>                              | <b>4.6</b>             |
| 541                          | Professional, scientific, & technical services                    | 12                      | 5 607              | 1 202                    | 287                             | 41  | 95.4                                     | 4.6                    |
| 5413                         | Architectural, engineering, & related services                    | 3                       | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>ROCHESTER, PA</b>          |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                     | <b>Professional, scientific, &amp; technical services .....</b>    | <b>10</b>               | <b>2 311</b>       | <b>1 014</b>             | <b>208</b>                      | <b>35</b>   | <b>52.1</b>                              | <b>7.5</b>             |
| 541                           | Professional, scientific, & technical services .....               | 10                      | 2 311              | 1 014                    | 208                             | 35  | 52.1                                     | 7.5                    |
| <b>ROCKLEDGE, PA</b>          |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                     | <b>Professional, scientific, &amp; technical services .....</b>    | <b>10</b>               | <b>4 297</b>       | <b>2 159</b>             | <b>380</b>                      | <b>55</b>   | <b>33.6</b>                              | <b>—</b>               |
| 541                           | Professional, scientific, & technical services .....               | 10                      | 4 297              | 2 159                    | 380                             | 55  | 33.6                                     | —                      |
| 5412                          | Accounting, tax return prep, bookkeeping, & payroll services ..... | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 54121                         | Accounting, tax return prep, bookkeeping, & payroll services ..... | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>ROSS TOWNSHIP, PA</b>      |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                     | <b>Professional, scientific, &amp; technical services .....</b>    | <b>93</b>               | <b>49 716</b>      | <b>19 408</b>            | <b>4 424</b>                    | <b>867</b>  | <b>28.5</b>                              | <b>7.3</b>             |
| 541                           | Professional, scientific, & technical services .....               | 93                      | 49 716             | 19 408                   | 4 424                           | 867   | 28.5                                     | 7.3                    |
| 5411                          | Legal services .....   | 16                      | 8 406              | 3 317                    | 532                             | 70  | 54.4                                     | 7.7                    |
| 54111                         | Offices of lawyers .....   | 15                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110                        | Offices of lawyers .....   | 15                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                       | Offices of lawyers (except legal aid societies) .....              | 15                      | D                  | D                        | D                               | b   | D  | D                      |
| 5412                          | Accounting, tax return prep, bookkeeping, & payroll services ..... | 17                      | 6 638              | 2 914                    | 842                             | 335   | 22.7                                     | 10.3                   |
| 54121                         | Accounting, tax return prep, bookkeeping, & payroll services ..... | 17                      | 6 638              | 2 914                    | 842                             | 335   | 22.7                                     | 10.3                   |
| 541211                        | Offices of certified public accountants .....                      | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 541213                        | Tax return preparation services .....                              | 1                       | D                  | D                        | D                               | e   | D  | D                      |
| 5413                          | Architectural, engineering, & related services .....               | 18                      | 14 494             | 4 150                    | 842                             | 141   | 16.0                                     | 3.0                    |
| 54133                         | Engineering services .....   | 13                      | 12 307             | 3 162                    | 615                             | 103   | 15.1                                     | 3.6                    |
| 541330                        | Engineering services .....   | 13                      | 12 307             | 3 162                    | 615                             | 103   | 15.1                                     | 3.6                    |
| 5414                          | Specialized design services .....                                  | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 54143                         | Graphic design services .....                                      | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 541430                        | Graphic design services .....                                      | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 5416                          | Management, scientific, & technical consulting services .....      | 16                      | D                  | D                        | D                               | c   | D  | D                      |
| 54161                         | Management consulting services .....                               | 13                      | D                  | D                        | D                               | b   | D  | D                      |
| 5418                          | Advertising & related services .....                               | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| 5419                          | Other professional, scientific, & technical services .....         | 7                       | D                  | D                        | D                               | c   | D  | D                      |
| 54199                         | All other professional, scientific, & technical services .....     | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 541990                        | All other professional, scientific, & technical services .....     | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>ROSTRAVER TOWNSHIP, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                     | <b>Professional, scientific, &amp; technical services .....</b>    | <b>12</b>               | <b>7 367</b>       | <b>2 245</b>             | <b>461</b>                      | <b>67</b>   | <b>58.7</b>                              | <b>—</b>               |
| 541                           | Professional, scientific, & technical services .....               | 12                      | 7 367              | 2 245                    | 461                             | 67  | 58.7                                     | —                      |
| 5413                          | Architectural, engineering, & related services .....               | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 5414                          | Specialized design services .....                                  | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 54143                         | Graphic design services .....                                      | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 541430                        | Graphic design services .....                                      | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>ROYERSFORD, PA</b>         |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                     | <b>Professional, scientific, &amp; technical services .....</b>    | <b>7</b>                | <b>3 174</b>       | <b>1 425</b>             | <b>263</b>                      | <b>32</b>   | <b>33.7</b>                              | <b>—</b>               |
| 541                           | Professional, scientific, & technical services .....               | 7                       | 3 174              | 1 425                    | 263                             | 32  | 33.7                                     | —                      |
| 5418                          | Advertising & related services .....                               | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>ST. CLAIR, PA</b>          |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                     | <b>Professional, scientific, &amp; technical services .....</b>    | <b>5</b>                | <b>236</b>         | <b>33</b>                | <b>7</b>                        | <b>4</b>  | <b>100.0</b>                             | <b>—</b>               |
| <b>ST. MARYS, PA</b>          |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                     | <b>Professional, scientific, &amp; technical services .....</b>    | <b>24</b>               | <b>4 739</b>       | <b>1 429</b>             | <b>241</b>                      | <b>74</b>   | <b>60.8</b>                              | <b>23.8</b>            |
| 541                           | Professional, scientific, & technical services .....               | 24                      | 4 739              | 1 429                    | 241                             | 74  | 60.8                                     | 23.8                   |
| 5412                          | Accounting, tax return prep, bookkeeping, & payroll services ..... | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 54121                         | Accounting, tax return prep, bookkeeping, & payroll services ..... | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>SALISBURY TOWNSHIP, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                     | <b>Professional, scientific, &amp; technical services .....</b>    | <b>41</b>               | <b>22 212</b>      | <b>9 945</b>             | <b>2 236</b>                    | <b>296</b>  | <b>15.0</b>                              | <b>5.9</b>             |
| 541                           | Professional, scientific, & technical services .....               | 41                      | 22 212             | 9 945                    | 2 236                           | 296   | 15.0                                     | 5.9                    |
| 5411                          | Legal services .....   | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 54111                         | Offices of lawyers .....   | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 541110                        | Offices of lawyers .....   | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                       | Offices of lawyers (except legal aid societies) .....              | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 5412                          | Accounting, tax return prep, bookkeeping, & payroll services ..... | 13                      | 4 257              | 1 382                    | 359                             | 71  | 37.9                                     | 14.7                   |
| 54121                         | Accounting, tax return prep, bookkeeping, & payroll services ..... | 13                      | 4 257              | 1 382                    | 359                             | 71  | 37.9                                     | 14.7                   |
| 5413                          | Architectural, engineering, & related services .....               | 6                       | 3 021              | 1 621                    | 424                             | 46  | 9.3                                      | —                      |
| 5416                          | Management, scientific, & technical consulting services .....      | 8                       | 7 349              | 3 213                    | 683                             | 95  | 7.2                                      | 9.4                    |
| 54161                         | Management consulting services .....                               | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418                          | Advertising & related services .....                               | 4                       | 1 932              | 785                      | 210                             | 26  | —  | —                      |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>SAYRE, PA</b>            |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                   | <b>Professional, scientific, &amp; technical services .....</b>    | <b>10</b>               | <b>2 710</b>       | <b>909</b>               | <b>235</b>                      | <b>84</b>   | <b>77.7</b>                              | <b>5.0</b>             |
| 541                         | Professional, scientific, & technical services .....               | 10                      | 2 710              | 909                      | 235                             | 84  | 77.7                                     | 5.0                    |
| <b>SCHUYLKILL HAVEN, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                   | <b>Professional, scientific, &amp; technical services .....</b>    | <b>5</b>                | <b>1 447</b>       | <b>620</b>               | <b>158</b>                      | <b>17</b>   | <b>34.3</b>                              | <b>—</b>               |
| 541                         | Professional, scientific, & technical services .....               | 5                       | 1 447              | 620                      | 158                             | 17  | 34.3                                     | —                      |
| <b>SCOTT TOWNSHIP, PA</b>   |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                   | <b>Professional, scientific, &amp; technical services .....</b>    | <b>31</b>               | <b>28 863</b>      | <b>6 019</b>             | <b>1 243</b>                    | <b>154</b>  | <b>11.5</b>                              | <b>6.6</b>             |
| 541                         | Professional, scientific, & technical services .....               | 31                      | 28 863             | 6 019                    | 1 243                           | 154   | 11.5                                     | 6.6                    |
| 5413                        | Architectural, engineering, & related services .....               | 11                      | 22 439             | 3 102                    | 654                             | 65  | 11.1                                     | —                      |
| 54133                       | Engineering services .....   | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 541330                      | Engineering services .....   | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>SCOTTDALE, PA</b>        |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                   | <b>Professional, scientific, &amp; technical services .....</b>    | <b>8</b>                | <b>2 071</b>       | <b>986</b>               | <b>200</b>                      | <b>37</b>   | <b>36.8</b>                              | <b>—</b>               |
| 541                         | Professional, scientific, & technical services .....               | 8                       | 2 071              | 986                      | 200                             | 37  | 36.8                                     | —                      |
| <b>SCRANTON, PA</b>         |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                   | <b>Professional, scientific, &amp; technical services .....</b>    | <b>188</b>              | <b>118 738</b>     | <b>42 931</b>            | <b>9 767</b>                    | <b>1 235</b>  | <b>36.1</b>                              | <b>5.3</b>             |
| 541                         | Professional, scientific, & technical services .....               | 188                     | 118 738            | 42 931                   | 9 767                           | 1 235   | 36.1                                     | 5.3                    |
| 5411                        | Legal services .....   | 112                     | 65 745             | 27 007                   | 6 304                           | 681   | 30.3                                     | 4.0                    |
| 54111                       | Offices of lawyers .....   | 110                     | D                  | D                        | D                               | f   | D  | D                      |
| 541110                      | Offices of lawyers .....   | 110                     | D                  | D                        | D                               | f   | D  | D                      |
| 5411101                     | Offices of lawyers (except legal aid societies) .....              | 110                     | D                  | D                        | D                               | f   | D  | D                      |
| 5412                        | Accounting, tax return prep, bookkeeping, & payroll services ..... | 21                      | 16 826             | 3 940                    | 917                             | 143   | 31.0                                     | 4.0                    |
| 54121                       | Accounting, tax return prep, bookkeeping, & payroll services ..... | 21                      | 16 826             | 3 940                    | 917                             | 143   | 31.0                                     | 4.0                    |
| 541211                      | Offices of certified public accountants .....                      | 11                      | 13 308             | 3 139                    | 708                             | 89  | 12.7                                     | 5.0                    |
| 541219                      | Other accounting services .....                                    | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413                        | Architectural, engineering, & related services .....               | 15                      | 10 587             | 4 549                    | 941                             | 139   | 70.3                                     | —                      |
| 54131                       | Architectural services .....                                       | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 541310                      | Architectural services .....                                       | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416                        | Management, scientific, & technical consulting services .....      | 9                       | 3 733              | 1 600                    | 230                             | 42  | 43.9                                     | 33.7                   |
| 54161                       | Management consulting services .....                               | 9                       | 3 733              | 1 600                    | 230                             | 42  | 43.9                                     | 33.7                   |
| 5418                        | Advertising & related services .....                               | 18                      | 18 048             | 4 800                    | 1 104                           | 171   | 39.7                                     | 6.7                    |
| 54189                       | Other services related to advertising .....                        | 4                       | 7 438              | 1 384                    | 241                             | 38  | 96.2                                     | 3.8                    |
| 541890                      | Other services related to advertising .....                        | 4                       | 7 438              | 1 384                    | 241                             | 38  | 96.2                                     | 3.8                    |
| <b>SELINGSGROVE, PA</b>     |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                   | <b>Professional, scientific, &amp; technical services .....</b>    | <b>13</b>               | <b>3 568</b>       | <b>1 410</b>             | <b>320</b>                      | <b>65</b>   | <b>58.8</b>                              | <b>4.9</b>             |
| 541                         | Professional, scientific, & technical services .....               | 13                      | 3 568              | 1 410                    | 320                             | 65  | 58.8                                     | 4.9                    |
| <b>SELLERSVILLE, PA</b>     |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                   | <b>Professional, scientific, &amp; technical services .....</b>    | <b>8</b>                | <b>3 838</b>       | <b>1 310</b>             | <b>300</b>                      | <b>27</b>   | <b>65.9</b>                              | <b>3.8</b>             |
| 541                         | Professional, scientific, & technical services .....               | 8                       | 3 838              | 1 310                    | 300                             | 27  | 65.9                                     | 3.8                    |
| <b>SEWICKLEY, PA</b>        |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                   | <b>Professional, scientific, &amp; technical services .....</b>    | <b>37</b>               | <b>13 725</b>      | <b>5 055</b>             | <b>955</b>                      | <b>149</b>  | <b>56.2</b>                              | <b>7.8</b>             |
| 541                         | Professional, scientific, & technical services .....               | 37                      | 13 725             | 5 055                    | 955                             | 149   | 56.2                                     | 7.8                    |
| 5412                        | Accounting, tax return prep, bookkeeping, & payroll services ..... | 4                       | 1 179              | 435                      | 104                             | 19  | 100.0                                    | —                      |
| 54121                       | Accounting, tax return prep, bookkeeping, & payroll services ..... | 4                       | 1 179              | 435                      | 104                             | 19  | 100.0                                    | —                      |
| 5413                        | Architectural, engineering, & related services .....               | 9                       | 2 895              | 1 541                    | 197                             | 26  | 45.2                                     | 20.1                   |
| 5416                        | Management, scientific, & technical consulting services .....      | 12                      | 3 838              | 1 448                    | 251                             | 36  | 64.9                                     | .9                     |
| 54161                       | Management consulting services .....                               | 9                       | 3 368              | 1 179                    | 197                             | 28  | 60.0                                     | 1.0                    |
| 5419                        | Other professional, scientific, & technical services .....         | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>SHALER TOWNSHIP, PA</b>  |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                   | <b>Professional, scientific, &amp; technical services .....</b>    | <b>34</b>               | <b>9 327</b>       | <b>2 831</b>             | <b>562</b>                      | <b>96</b>   | <b>57.5</b>                              | <b>5.9</b>             |
| 541                         | Professional, scientific, & technical services .....               | 34                      | 9 327              | 2 831                    | 562                             | 96  | 57.5                                     | 5.9                    |
| 5412                        | Accounting, tax return prep, bookkeeping, & payroll services ..... | 6                       | 1 985              | 578                      | 168                             | 22  | 34.5                                     | —                      |
| 54121                       | Accounting, tax return prep, bookkeeping, & payroll services ..... | 6                       | 1 985              | 578                      | 168                             | 22  | 34.5                                     | —                      |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>SHAMOKIN, PA</b>                                |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>    | <b>16</b>               | <b>3 120</b>       | <b>810</b>               | <b>167</b>                      | <b>57</b>   | <b>65.0</b>                              | <b>9.3</b>             |
| 541  | Professional, scientific, & technical services .....               | 16                      | 3 120              | 810                      | 167                             | 57  | 65.0                                     | 9.3                    |
| 5412   | Accounting, tax return prep, bookkeeping, & payroll services ..... | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 54121  | Accounting, tax return prep, bookkeeping, & payroll services ..... | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>SHARON, PA</b>                                  |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>    | <b>35</b>               | <b>20 028</b>      | <b>7 927</b>             | <b>1 833</b>                    | <b>288</b>  | <b>12.0</b>                              | <b>12.6</b>            |
| 541  | Professional, scientific, & technical services .....               | 35                      | 20 028             | 7 927                    | 1 833                           | 288   | 12.0                                     | 12.6                   |
| 5411   | Legal services .....   | 13                      | 5 758              | 1 556                    | 351                             | 69  | 30.1                                     | 9.9                    |
| 54111  | Offices of lawyers .....   | 13                      | 5 758              | 1 556                    | 351                             | 69  | 30.1                                     | 9.9                    |
| 541110   | Offices of lawyers .....   | 13                      | 5 758              | 1 556                    | 351                             | 69  | 30.1                                     | 9.9                    |
| 5411101  | Offices of lawyers (except legal aid societies) .....              | 13                      | 5 758              | 1 556                    | 351                             | 69  | 30.1                                     | 9.9                    |
| 5412   | Accounting, tax return prep, bookkeeping, & payroll services ..... | 8                       | 4 514              | 1 694                    | 432                             | 96  | 2.5                                      | 10.9                   |
| 54121  | Accounting, tax return prep, bookkeeping, & payroll services ..... | 8                       | 4 514              | 1 694                    | 432                             | 96  | 2.5                                      | 10.9                   |
| 5413   | Architectural, engineering, & related services .....               | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418   | Advertising & related services .....                               | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>SHARON HILL, PA</b>                             |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>    | <b>8</b>                | <b>17 500</b>      | <b>7 812</b>             | <b>2 198</b>                    | <b>274</b>  | <b>50.9</b>                              | <b>16.4</b>            |
| 541  | Professional, scientific, & technical services .....               | 8                       | 17 500             | 7 812                    | 2 198                           | 274   | 50.9                                     | 16.4                   |
| 5413   | Architectural, engineering, & related services .....               | 3                       | 1 464              | 622                      | 129                             | 20  | D  | 60.9                   |
| 5414   | Specialized design services .....                                  | 2                       | D                  | D                        | D                               | c   | D  | D                      |
| 54142  | Industrial design services .....                                   | 1                       | D                  | D                        | D                               | c   | D  | D                      |
| 541420   | Industrial design services .....                                   | 1                       | D                  | D                        | D                               | c   | D  | D                      |
| 5418   | Advertising & related services .....                               | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 5419   | Other professional, scientific, & technical services .....         | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 54192  | Photographic services .....  | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 541921   | Photographic studios, portrait .....                               | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>SHARPSBURG, PA</b>                              |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>    | <b>13</b>               | <b>9 959</b>       | <b>3 212</b>             | <b>663</b>                      | <b>239</b>  | <b>66.9</b>                              | <b>16.0</b>            |
| 541  | Professional, scientific, & technical services .....               | 13                      | 9 959              | 3 212                    | 663                             | 239   | 66.9                                     | 16.0                   |
| 5412   | Accounting, tax return prep, bookkeeping, & payroll services ..... | 1                       | D                  | D                        | D                               | c   | D  | D                      |
| 54121  | Accounting, tax return prep, bookkeeping, & payroll services ..... | 1                       | D                  | D                        | D                               | c   | D  | D                      |
| 5413   | Architectural, engineering, & related services .....               | 6                       | 7 194              | 2 004                    | 420                             | 46  | 70.1                                     | 6.3                    |
| <b>SHARPSVILLE, PA</b>                             |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>    | <b>1</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| <b>SHENANDOAH, PA</b>                              |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>    | <b>7</b>                | <b>984</b>         | <b>339</b>               | <b>68</b>                       | <b>16</b>   | <b>81.4</b>                              | <b>—</b>               |
| 541  | Professional, scientific, & technical services .....               | 7                       | 984                | 339                      | 68                              | 16  | 81.4                                     | —                      |
| <b>SHILLINGTON, PA</b>                             |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>    | <b>26</b>               | <b>13 338</b>      | <b>5 636</b>             | <b>1 227</b>                    | <b>128</b>  | <b>28.1</b>                              | <b>7.8</b>             |
| 541  | Professional, scientific, & technical services .....               | 26                      | 13 338             | 5 636                    | 1 227                           | 128   | 28.1                                     | 7.8                    |
| 5412   | Accounting, tax return prep, bookkeeping, & payroll services ..... | 5                       | 1 440              | 620                      | 154                             | 22  | 47.6                                     | —                      |
| 54121  | Accounting, tax return prep, bookkeeping, & payroll services ..... | 5                       | 1 440              | 620                      | 154                             | 22  | 47.6                                     | —                      |
| 5413   | Architectural, engineering, & related services .....               | 7                       | 7 537              | 3 388                    | 817                             | 69  | 30.3                                     | 9.8                    |
| 5414   | Specialized design services .....                                  | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 54143  | Graphic design services .....                                      | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| 541430   | Graphic design services .....                                      | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>SHIPPENSBURG, PA *</b>                          |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>    | <b>10</b>               | <b>1 636</b>       | <b>567</b>               | <b>150</b>                      | <b>43</b>   | <b>48.5</b>                              | <b>—</b>               |
| 541  | Professional, scientific, & technical services .....               | 10                      | 1 636              | 567                      | 150                             | 43  | 48.5                                     | —                      |
| <b>SHIPPENSBURG, PA (CUMBERLAND COUNTY PART) *</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>    | <b>8</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>b</b>  | <b>D</b>                                 | <b>D</b>               |
| 541  | Professional, scientific, & technical services .....               | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>SHIPPENSBURG, PA (FRANKLIN COUNTY PART) *</b>   |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>    | <b>2</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>SHREWSBURY, PA</b>               |  |                         |                    |                          |                                 |   |  |                        |
| 54                                  | Professional, scientific, & technical services .....               | 5                       | 751                | 247                      | 45                              | 11  | 63.1                                     | 18.6                   |
| <b>SLATINGTON, PA</b>               |  |                         |                    |                          |                                 |   |  |                        |
| 54                                  | Professional, scientific, & technical services .....               | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 541                                 | Professional, scientific, & technical services .....               | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>SLIPPERY ROCK, PA</b>            |  |                         |                    |                          |                                 |   |  |                        |
| 54                                  | Professional, scientific, & technical services .....               | 4                       | 432                | 130                      | 23                              | 13  | 45.4                                     | 54.6                   |
| <b>SOMERSET, PA</b>                 |  |                         |                    |                          |                                 |   |  |                        |
| 54                                  | Professional, scientific, & technical services .....               | 45                      | 15 599             | 4 610                    | 1 117                           | 239   | 25.0                                     | 1.9                    |
| 541                                 | Professional, scientific, & technical services .....               | 45                      | 15 599             | 4 610                    | 1 117                           | 239   | 25.0                                     | 1.9                    |
| 5411                                | Legal services .....   | 28                      | 5 925              | 1 371                    | 304                             | 80  | 31.4                                     | 5.0                    |
| 54111                               | Offices of lawyers .....   | 26                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110                              | Offices of lawyers .....   | 26                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                             | Offices of lawyers (except legal aid societies) .....              | 26                      | D                  | D                        | D                               | b   | D  | D                      |
| 5412                                | Accounting, tax return prep, bookkeeping, & payroll services ..... | 7                       | 2 158              | 824                      | 239                             | 48  | 48.6                                     | —                      |
| 54121                               | Accounting, tax return prep, bookkeeping, & payroll services ..... | 7                       | 2 158              | 824                      | 239                             | 48  | 48.6                                     | —                      |
| 5413                                | Architectural, engineering, & related services .....               | 4                       | D                  | D                        | D                               | c   | D  | D                      |
| <b>SOMERSET TOWNSHIP, PA</b>        |  |                         |                    |                          |                                 |   |  |                        |
| 54                                  | Professional, scientific, & technical services .....               | 7                       | 4 437              | 2 104                    | 488                             | 106   | 12.6                                     | 20.5                   |
| 541                                 | Professional, scientific, & technical services .....               | 7                       | 4 437              | 2 104                    | 488                             | 106   | 12.6                                     | 20.5                   |
| 5413                                | Architectural, engineering, & related services .....               | 3                       | 3 829              | 1 855                    | 421                             | 89  | —  | 22.5                   |
| <b>SOUDERTON, PA</b>                |  |                         |                    |                          |                                 |   |  |                        |
| 54                                  | Professional, scientific, & technical services .....               | 14                      | 6 435              | 2 423                    | 528                             | 63  | 35.6                                     | 3.6                    |
| 541                                 | Professional, scientific, & technical services .....               | 14                      | 6 435              | 2 423                    | 528                             | 63  | 35.6                                     | 3.6                    |
| 5412                                | Accounting, tax return prep, bookkeeping, & payroll services ..... | 5                       | 3 471              | 1 689                    | 354                             | 31  | 26.8                                     | 6.7                    |
| 54121                               | Accounting, tax return prep, bookkeeping, & payroll services ..... | 5                       | 3 471              | 1 689                    | 354                             | 31  | 26.8                                     | 6.7                    |
| <b>SOUTH FAYETTE TOWNSHIP, PA</b>   |  |                         |                    |                          |                                 |   |  |                        |
| 54                                  | Professional, scientific, & technical services .....               | 11                      | 4 125              | 1 511                    | 280                             | 36  | 73.6                                     | 4.5                    |
| 541                                 | Professional, scientific, & technical services .....               | 11                      | 4 125              | 1 511                    | 280                             | 36  | 73.6                                     | 4.5                    |
| 5413                                | Architectural, engineering, & related services .....               | 4                       | 2 125              | 931                      | 193                             | 20  | 74.1                                     | —                      |
| <b>SOUTH MIDDLETON TOWNSHIP, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| 54                                  | Professional, scientific, & technical services .....               | 6                       | 643                | 240                      | 53                              | 9   | 97.5                                     | 2.5                    |
| <b>SOUTH PARK TOWNSHIP, PA</b>      |  |                         |                    |                          |                                 |   |  |                        |
| 54                                  | Professional, scientific, & technical services .....               | 15                      | 2 882              | 988                      | 176                             | 49  | 89.2                                     | 9.6                    |
| 541                                 | Professional, scientific, & technical services .....               | 15                      | 2 882              | 988                      | 176                             | 49  | 89.2                                     | 9.6                    |
| <b>SOUTH UNION TOWNSHIP, PA</b>     |  |                         |                    |                          |                                 |   |  |                        |
| 54                                  | Professional, scientific, & technical services .....               | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 541                                 | Professional, scientific, & technical services .....               | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418                                | Advertising & related services .....                               | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 54186                               | Direct mail advertising .....                                      | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 541860                              | Direct mail advertising .....                                      | 1                       | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>SOUTH WHITEHALL TOWNSHIP, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                           | <b>Professional, scientific, &amp; technical services .....</b>    | <b>79</b>               | <b>86 119</b>      | <b>36 664</b>            | <b>8 159</b>                    | <b>779</b>  | <b>32.3</b>                              | <b>3.9</b>             |
| 541                                 | Professional, scientific, & technical services .....               | 79                      | 86 119             | 36 664                   | 8 159                           | 779   | 32.3                                     | 3.9                    |
| 5411                                | Legal services .....   | 29                      | 10 742             | 3 158                    | 712                             | 103   | 46.8                                     | .5                     |
| 54111                               | Offices of lawyers .....   | 27                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110                              | Offices of lawyers .....   | 27                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                             | Offices of lawyers (except legal aid societies) .....              | 27                      | D                  | D                        | D                               | b   | D  | D                      |
| 5412                                | Accounting, tax return prep, bookkeeping, & payroll services ..... | 13                      | 7 676              | 4 662                    | 1 095                           | 165   | 20.2                                     | 4.3                    |
| 54121                               | Accounting, tax return prep, bookkeeping, & payroll services ..... | 13                      | 7 676              | 4 662                    | 1 095                           | 165   | 20.2                                     | 4.3                    |
| 541211                              | Offices of certified public accountants .....                      | 8                       | 4 217              | 2 050                    | 447                             | 48  | 18.6                                     | —                      |
| 541219                              | Other accounting services .....                                    | 5                       | 3 459              | 2 612                    | 648                             | 117   | 22.2                                     | 9.5                    |
| 5415                                | Computer systems design & related services .....                   | 8                       | D                  | D                        | D                               | e   | D  | D                      |
| 54151                               | Computer systems design & related services .....                   | 8                       | D                  | D                        | D                               | e   | D  | D                      |
| 541511                              | Custom computer programming services .....                         | 4                       | D                  | D                        | D                               | c   | D  | D                      |
| 5416                                | Management, scientific, & technical consulting services .....      | 16                      | 6 846              | 3 640                    | 889                             | 78  | 9.8                                      | 42.2                   |
| 54161                               | Management consulting services .....                               | 12                      | 6 443              | 3 416                    | 832                             | 72  | 4.2                                      | 44.9                   |
| 5418                                | Advertising & related services .....                               | 5                       | 32 069             | 8 136                    | 1 588                           | 157   | 58.2                                     | —                      |
| 54185                               | Display advertising .....  | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 541850                              | Display advertising .....  | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 54189                               | Other services related to advertising .....                        | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 541890                              | Other services related to advertising .....                        | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418902                             | Advertising specialties goods distributor .....                    | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>SOUTH WILLIAMSPORT, PA</b>       |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                           | <b>Professional, scientific, &amp; technical services .....</b>    | <b>5</b>                | <b>5 385</b>       | <b>2 057</b>             | <b>360</b>                      | <b>24</b>   | <b>3.0</b>                               | <b>3.4</b>             |
| 541                                 | Professional, scientific, & technical services .....               | 5                       | 5 385              | 2 057                    | 360                             | 24  | 3.0                                      | 3.4                    |
| 5418                                | Advertising & related services .....                               | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>SPRING TOWNSHIP, PA</b>          |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                           | <b>Professional, scientific, &amp; technical services .....</b>    | <b>27</b>               | <b>12 436</b>      | <b>6 258</b>             | <b>1 349</b>                    | <b>146</b>  | <b>19.6</b>                              | <b>6.0</b>             |
| 541                                 | Professional, scientific, & technical services .....               | 27                      | 12 436             | 6 258                    | 1 349                           | 146   | 19.6                                     | 6.0                    |
| 5411                                | Legal services .....   | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 54111                               | Offices of lawyers .....   | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 541110                              | Offices of lawyers .....   | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                             | Offices of lawyers (except legal aid societies) .....              | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413                                | Architectural, engineering, & related services .....               | 8                       | 4 777              | 2 059                    | 582                             | 58  | 17.6                                     | 11.4                   |
| <b>SPRING CITY, PA</b>              |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                           | <b>Professional, scientific, &amp; technical services .....</b>    | <b>11</b>               | <b>5 793</b>       | <b>3 104</b>             | <b>694</b>                      | <b>67</b>   | <b>7.6</b>                               | <b>—</b>               |
| 541                                 | Professional, scientific, & technical services .....               | 11                      | 5 793              | 3 104                    | 694                             | 67  | 7.6                                      | —                      |
| <b>SPRINGDALE, PA</b>               |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                           | <b>Professional, scientific, &amp; technical services .....</b>    | <b>2</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| <b>SPRINGGETTSBURY TOWNSHIP, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                           | <b>Professional, scientific, &amp; technical services .....</b>    | <b>55</b>               | <b>42 322</b>      | <b>19 594</b>            | <b>4 058</b>                    | <b>446</b>  | <b>17.7</b>                              | <b>23.5</b>            |
| 541                                 | Professional, scientific, & technical services .....               | 55                      | 42 322             | 19 594                   | 4 058                           | 446   | 17.7                                     | 23.5                   |
| 5411                                | Legal services .....   | 10                      | 5 291              | 1 979                    | 392                             | 62  | 22.4                                     | .6                     |
| 54111                               | Offices of lawyers .....   | 7                       | 4 540              | 1 692                    | 326                             | 47  | 23.4                                     | .7                     |
| 541110                              | Offices of lawyers .....   | 7                       | 4 540              | 1 692                    | 326                             | 47  | 23.4                                     | .7                     |
| 5411101                             | Offices of lawyers (except legal aid societies) .....              | 7                       | 4 540              | 1 692                    | 326                             | 47  | 23.4                                     | .7                     |
| 5412                                | Accounting, tax return prep, bookkeeping, & payroll services ..... | 8                       | 4 747              | 2 753                    | 661                             | 56  | 5.0                                      | .8                     |
| 54121                               | Accounting, tax return prep, bookkeeping, & payroll services ..... | 8                       | 4 747              | 2 753                    | 661                             | 56  | 5.0                                      | .8                     |
| 541211                              | Offices of certified public accountants .....                      | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413                                | Architectural, engineering, & related services .....               | 15                      | 25 169             | 12 198                   | 2 523                           | 249   | 8.3                                      | 38.7                   |
| 54133                               | Engineering services .....   | 10                      | 15 087             | 8 456                    | 1 614                           | 152   | 10.8                                     | 26.8                   |
| 541330                              | Engineering services .....   | 10                      | 15 087             | 8 456                    | 1 614                           | 152   | 10.8                                     | 26.8                   |
| 54138                               | Testing laboratories .....   | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 541380                              | Testing laboratories .....   | 2                       | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>SPRINGFIELD TOWNSHIP, PA (DELAWARE COUNTY)</b>   |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>   | <b>Professional, scientific, &amp; technical services .....</b>         | <b>68</b>               | <b>56 380</b>      | <b>19 571</b>            | <b>4 356</b>                    | <b>731</b>  | <b>31.1</b>                              | <b>2.6</b>             |
| 541   | Professional, scientific, & technical services .....                    | 68                      | 56 380             | 19 571                   | 4 356                           | 731   | 31.1                                     | 2.6                    |
| 5411  | Legal services .....  | 11                      | 5 072              | 1 229                    | 268                             | 36  | 41.6                                     | —                      |
| 54111   | Offices of lawyers .....  | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110  | Offices of lawyers .....  | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101   | Offices of lawyers (except legal aid societies) .....                   | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 5412  | Accounting, tax return prep, bookkeeping, & payroll services .....      | 15                      | 5 475              | 1 807                    | 572                             | 264   | 49.2                                     | 13.7                   |
| 54121   | Accounting, tax return prep, bookkeeping, & payroll services .....      | 15                      | 5 475              | 1 807                    | 572                             | 264   | 49.2                                     | 13.7                   |
| 541213  | Tax return preparation services .....                                   | 3                       | D                  | D                        | D                               | c   | D  | D                      |
| 5413  | Architectural, engineering, & related services .....                    | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 5415  | Computer systems design & related services .....                        | 17                      | 19 364             | 6 100                    | 1 202                           | 134   | 17.5                                     | .4                     |
| 54151   | Computer systems design & related services .....                        | 17                      | 19 364             | 6 100                    | 1 202                           | 134   | 17.5                                     | .4                     |
| 541512  | Computer systems design services .....                                  | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416  | Management, scientific, & technical consulting services .....           | 11                      | 18 923             | 7 397                    | 1 715                           | 127   | 31.0                                     | 3.2                    |
| 54161   | Management consulting services .....                                    | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 541611  | Administrative management & general management consulting service ..... | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 54162   | Environmental consulting services .....                                 | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 541620  | Environmental consulting services .....                                 | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 5419  | Other professional, scientific, & technical services .....              | 5                       | 4 032              | 1 562                    | 302                             | 118   | —  | —                      |
| 54192   | Photographic services .....   | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 541921  | Photographic studios, portrait .....                                    | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>SPRINGFIELD TOWNSHIP, PA (MONTGOMERY COUNTY)</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>   | <b>Professional, scientific, &amp; technical services .....</b>         | <b>47</b>               | <b>21 180</b>      | <b>7 799</b>             | <b>1 446</b>                    | <b>156</b>  | <b>64.8</b>                              | <b>5.5</b>             |
| 541   | Professional, scientific, & technical services .....                    | 47                      | 21 180             | 7 799                    | 1 446                           | 156   | 64.8                                     | 5.5                    |
| 5411  | Legal services .....  | 6                       | 5 737              | 1 526                    | 377                             | 38  | 100.0                                    | —                      |
| 54111   | Offices of lawyers .....  | 6                       | 5 737              | 1 526                    | 377                             | 38  | 100.0                                    | —                      |
| 541110  | Offices of lawyers .....  | 6                       | 5 737              | 1 526                    | 377                             | 38  | 100.0                                    | —                      |
| 5411101   | Offices of lawyers (except legal aid societies) .....                   | 6                       | 5 737              | 1 526                    | 377                             | 38  | 100.0                                    | —                      |
| 5412  | Accounting, tax return prep, bookkeeping, & payroll services .....      | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 54121   | Accounting, tax return prep, bookkeeping, & payroll services .....      | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 5415  | Computer systems design & related services .....                        | 7                       | 3 858              | 1 935                    | 165                             | 12  | 68.4                                     | 28.5                   |
| 54151   | Computer systems design & related services .....                        | 7                       | 3 858              | 1 935                    | 165                             | 12  | 68.4                                     | 28.5                   |
| 5418  | Advertising & related services .....                                    | 8                       | 4 589              | 1 378                    | 282                             | 20  | 31.3                                     | —                      |
| 54189   | Other services related to advertising .....                             | 5                       | 3 972              | 1 052                    | 205                             | 12  | 33.3                                     | —                      |
| 541890  | Other services related to advertising .....                             | 5                       | 3 972              | 1 052                    | 205                             | 12  | 33.3                                     | —                      |
| <b>SPRING GARDEN TOWNSHIP, PA</b>                   |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>   | <b>Professional, scientific, &amp; technical services .....</b>         | <b>23</b>               | <b>9 190</b>       | <b>2 784</b>             | <b>622</b>                      | <b>120</b>  | <b>51.3</b>                              | <b>.9</b>              |
| 541   | Professional, scientific, & technical services .....                    | 23                      | 9 190              | 2 784                    | 622                             | 120   | 51.3                                     | .9                     |
| 5412  | Accounting, tax return prep, bookkeeping, & payroll services .....      | 6                       | 2 443              | 929                      | 223                             | 45  | 38.6                                     | —                      |
| 54121   | Accounting, tax return prep, bookkeeping, & payroll services .....      | 6                       | 2 443              | 929                      | 223                             | 45  | 38.6                                     | —                      |
| 5413  | Architectural, engineering, & related services .....                    | 7                       | 4 127              | 1 015                    | 201                             | 31  | 72.4                                     | .2                     |
| <b>STATE COLLEGE, PA</b>                            |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>   | <b>Professional, scientific, &amp; technical services .....</b>         | <b>100</b>              | <b>84 610</b>      | <b>38 624</b>            | <b>8 066</b>                    | <b>1 160</b>  | <b>27.7</b>                              | <b>8.7</b>             |
| 541   | Professional, scientific, & technical services .....                    | 100                     | 84 610             | 38 624                   | 8 066                           | 1 160   | 27.7                                     | 8.7                    |
| 5411  | Legal services .....  | 22                      | 12 985             | 6 305                    | 974                             | 123   | 21.0                                     | 3.1                    |
| 54111   | Offices of lawyers .....  | 22                      | 12 985             | 6 305                    | 974                             | 123   | 21.0                                     | 3.1                    |
| 541110  | Offices of lawyers .....  | 22                      | 12 985             | 6 305                    | 974                             | 123   | 21.0                                     | 3.1                    |
| 5411101   | Offices of lawyers (except legal aid societies) .....                   | 22                      | 12 985             | 6 305                    | 974                             | 123   | 21.0                                     | 3.1                    |
| 5412  | Accounting, tax return prep, bookkeeping, & payroll services .....      | 12                      | D                  | D                        | D                               | c   | D  | D                      |
| 54121   | Accounting, tax return prep, bookkeeping, & payroll services .....      | 12                      | D                  | D                        | D                               | c   | D  | D                      |
| 541219  | Other accounting services .....   | 4                       | 3 257              | 1 644                    | 294                             | 58  | 57.3                                     | —                      |
| 5413  | Architectural, engineering, & related services .....                    | 24                      | 21 159             | 10 300                   | 2 514                           | 287   | 24.3                                     | 4.7                    |
| 54133   | Engineering services .....  | 20                      | D                  | D                        | D                               | c   | D  | D                      |
| 541330  | Engineering services .....  | 20                      | D                  | D                        | D                               | c   | D  | D                      |
| 54138   | Testing laboratories .....  | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 541380  | Testing laboratories .....  | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416  | Management, scientific, & technical consulting services .....           | 17                      | 24 578             | 12 049                   | 2 382                           | 397   | 12.0                                     | .2                     |
| 54161   | Management consulting services .....                                    | 13                      | D                  | D                        | D                               | b   | D  | D                      |
| 541612  | Human resources & executive search consulting services .....            | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 54169   | Other scientific & technical consulting services .....                  | 1                       | D                  | D                        | D                               | e   | D  | D                      |
| 541690  | Other scientific & technical consulting services .....                  | 1                       | D                  | D                        | D                               | e   | D  | D                      |
| 5418  | Advertising & related services .....                                    | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 5419  | Other professional, scientific, & technical services .....              | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>STEELTON, PA</b>                                 |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>   | <b>Professional, scientific, &amp; technical services .....</b>         | <b>6</b>                | <b>1 684</b>       | <b>398</b>               | <b>104</b>                      | <b>17</b>   | <b>38.6</b>                              | <b>—</b>               |
| 541   | Professional, scientific, & technical services .....                    | 6                       | 1 684              | 398                      | 104                             | 17  | 38.6                                     | —                      |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>STRASBURG, PA</b>            |  |                         |                    |                          |                                 |   |  |                        |
| 54                              | Professional, scientific, & technical services .....               | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>STROUD TOWNSHIP, PA</b>      |  |                         |                    |                          |                                 |   |  |                        |
| 54                              | Professional, scientific, & technical services .....               | 7                       | 930                | 313                      | 83                              | 16  | 48.0                                     | 38.8                   |
| 541                             | Professional, scientific, & technical services .....               | 7                       | 930                | 313                      | 83                              | 16  | 48.0                                     | 38.8                   |
| <b>STROUDSBURG, PA</b>          |  |                         |                    |                          |                                 |   |  |                        |
| 54                              | Professional, scientific, & technical services .....               | 86                      | 41 506             | 17 754                   | 3 792                           | 610   | 17.6                                     | 14.6                   |
| 541                             | Professional, scientific, & technical services .....               | 86                      | 41 506             | 17 754                   | 3 792                           | 610   | 17.6                                     | 14.6                   |
| 5411                            | Legal services .....   | 50                      | 15 898             | 6 066                    | 1 377                           | 222   | 23.7                                     | 7.0                    |
| 54111                           | Offices of lawyers .....   | 42                      | 14 252             | 5 279                    | 1 194                           | 188   | 25.6                                     | 6.6                    |
| 541110                          | Offices of lawyers .....   | 42                      | 14 252             | 5 279                    | 1 194                           | 188   | 25.6                                     | 6.6                    |
| 5411101                         | Offices of lawyers (except legal aid societies) .....              | 42                      | 14 252             | 5 279                    | 1 194                           | 188   | 25.6                                     | 6.6                    |
| 5412                            | Accounting, tax return prep, bookkeeping, & payroll services ..... | 15                      | 4 126              | 1 726                    | 460                             | 116   | 45.1                                     | 5.6                    |
| 54121                           | Accounting, tax return prep, bookkeeping, & payroll services ..... | 15                      | 4 126              | 1 726                    | 460                             | 116   | 45.1                                     | 5.6                    |
| 541219                          | Other accounting services .....                                    | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 5415                            | Computer systems design & related services .....                   | 7                       | 16 537             | 8 524                    | 1 847                           | 241   | 2.1                                      | 9.0                    |
| 54151                           | Computer systems design & related services .....                   | 7                       | 16 537             | 8 524                    | 1 847                           | 241   | 2.1                                      | 9.0                    |
| 541512                          | Computer systems design services .....                             | 5                       | D                  | D                        | D                               | c   | D  | D                      |
| 5415122                         | Computer systems consultants (except systems integrators) .....    | 3                       | D                  | D                        | D                               | c   | D  | D                      |
| 5416                            | Management, scientific, & technical consulting services .....      | 4                       | 3 647              | 958                      | 40                              | 6   | 17.8                                     | 82.2                   |
| 54161                           | Management consulting services .....                               | 4                       | 3 647              | 958                      | 40                              | 6   | 17.8                                     | 82.2                   |
| <b>SUGARCREEK, PA</b>           |  |                         |                    |                          |                                 |   |  |                        |
| 54                              | Professional, scientific, & technical services .....               | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>SUMMIT HILL, PA</b>          |  |                         |                    |                          |                                 |   |  |                        |
| 54                              | Professional, scientific, & technical services .....               | 4                       | 659                | 223                      | 48                              | 10  | 68.1                                     | —                      |
| <b>SUNBURY, PA</b>              |  |                         |                    |                          |                                 |   |  |                        |
| 54                              | Professional, scientific, & technical services .....               | 22                      | 10 726             | 2 948                    | 734                             | 153   | 68.1                                     | 1.1                    |
| 541                             | Professional, scientific, & technical services .....               | 22                      | 10 726             | 2 948                    | 734                             | 153   | 68.1                                     | 1.1                    |
| 5411                            | Legal services .....   | 6                       | 3 394              | 869                      | 199                             | 36  | 31.6                                     | —                      |
| 54111                           | Offices of lawyers .....   | 6                       | 3 394              | 869                      | 199                             | 36  | 31.6                                     | —                      |
| 541110                          | Offices of lawyers .....   | 6                       | 3 394              | 869                      | 199                             | 36  | 31.6                                     | —                      |
| 5411101                         | Offices of lawyers (except legal aid societies) .....              | 6                       | 3 394              | 869                      | 199                             | 36  | 31.6                                     | —                      |
| 5412                            | Accounting, tax return prep, bookkeeping, & payroll services ..... | 7                       | 2 240              | 800                      | 214                             | 59  | 84.8                                     | —                      |
| 54121                           | Accounting, tax return prep, bookkeeping, & payroll services ..... | 7                       | 2 240              | 800                      | 214                             | 59  | 84.8                                     | —                      |
| 5418                            | Advertising & related services .....                               | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 54189                           | Other services related to advertising .....                        | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 541890                          | Other services related to advertising .....                        | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>SUSQUEHANNA TOWNSHIP, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| 54                              | Professional, scientific, & technical services .....               | 66                      | 74 222             | 39 842                   | 7 989                           | 876   | 13.4                                     | 2.9                    |
| 541                             | Professional, scientific, & technical services .....               | 66                      | 74 222             | 39 842                   | 7 989                           | 876   | 13.4                                     | 2.9                    |
| 5411                            | Legal services .....   | 17                      | 21 441             | 12 729                   | 2 006                           | 206   | 3.9                                      | .5                     |
| 54111                           | Offices of lawyers .....   | 17                      | 21 441             | 12 729                   | 2 006                           | 206   | 3.9                                      | .5                     |
| 541110                          | Offices of lawyers .....   | 17                      | 21 441             | 12 729                   | 2 006                           | 206   | 3.9                                      | .5                     |
| 5411101                         | Offices of lawyers (except legal aid societies) .....              | 17                      | 21 441             | 12 729                   | 2 006                           | 206   | 3.9                                      | .5                     |
| 5412                            | Accounting, tax return prep, bookkeeping, & payroll services ..... | 18                      | 11 056             | 5 046                    | 1 143                           | 197   | 24.0                                     | 11.1                   |
| 54121                           | Accounting, tax return prep, bookkeeping, & payroll services ..... | 18                      | 11 056             | 5 046                    | 1 143                           | 197   | 24.0                                     | 11.1                   |
| 541211                          | Offices of certified public accountants .....                      | 13                      | D                  | D                        | D                               | c   | D  | D                      |
| 541219                          | Other accounting services .....                                    | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413                            | Architectural, engineering, & related services .....               | 7                       | 9 634              | 4 231                    | 953                             | 96  | 28.9                                     | 5.0                    |
| 54133                           | Engineering services .....   | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 541330                          | Engineering services .....   | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 5415                            | Computer systems design & related services .....                   | 7                       | D                  | D                        | D                               | c   | D  | D                      |
| 54151                           | Computer systems design & related services .....                   | 7                       | D                  | D                        | D                               | c   | D  | D                      |
| 541511                          | Custom computer programming services .....                         | 4                       | D                  | D                        | D                               | c   | D  | D                      |
| 5416                            | Management, scientific, & technical consulting services .....      | 12                      | 10 372             | 5 863                    | 1 358                           | 90  | 14.3                                     | 2.8                    |
| 54161                           | Management consulting services .....                               | 9                       | 7 780              | 4 683                    | 1 075                           | 75  | 19.1                                     | .6                     |
| 541612                          | Human resources & executive search consulting services .....       | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418                            | Advertising & related services .....                               | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 5419                            | Other professional, scientific, & technical services .....         | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 54199                           | All other professional, scientific, & technical services .....     | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 541990                          | All other professional, scientific, & technical services .....     | 1                       | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>SWARTHMORE, PA</b>                         |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                     | <b>Professional, scientific, &amp; technical services .....</b>    | <b>24</b>               | <b>5 621</b>       | <b>1 595</b>             | <b>336</b>                      | <b>63</b>   | <b>61.3</b>                              | <b>12.5</b>            |
| 541   | Professional, scientific, & technical services .....               | 24                      | 5 621              | 1 595                    | 336                             | 63  | 61.3                                     | 12.5                   |
| 5412  | Accounting, tax return prep, bookkeeping, & payroll services ..... | 6                       | 1 340              | 542                      | 122                             | 23  | 85.4                                     | 14.6                   |
| 54121   | Accounting, tax return prep, bookkeeping, & payroll services ..... | 6                       | 1 340              | 542                      | 122                             | 23  | 85.4                                     | 14.6                   |
| 5414  | Specialized design services .....                                  | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>SWATARA TOWNSHIP, PA</b>                   |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                     | <b>Professional, scientific, &amp; technical services .....</b>    | <b>26</b>               | <b>69 378</b>      | <b>21 530</b>            | <b>5 333</b>                    | <b>511</b>  | <b>3.1</b>                               | <b>4.0</b>             |
| 541   | Professional, scientific, & technical services .....               | 26                      | 69 378             | 21 530                   | 5 333                           | 511   | 3.1                                      | 4.0                    |
| 5413  | Architectural, engineering, & related services .....               | 5                       | 8 920              | 4 251                    | 1 114                           | 129   | 7.5                                      | —                      |
| 5415  | Computer systems design & related services .....                   | 4                       | D                  | D                        | D                               | c   | D  | D                      |
| 54151   | Computer systems design & related services .....                   | 4                       | D                  | D                        | D                               | c   | D  | D                      |
| 541512  | Computer systems design services .....                             | 2                       | D                  | D                        | D                               | c   | D  | D                      |
| 5415121                                       | Computer systems integrators .....                                 | 2                       | D                  | D                        | D                               | c   | D  | D                      |
| 5416  | Management, scientific, & technical consulting services .....      | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418  | Advertising & related services .....                               | 6                       | 13 271             | 4 320                    | 1 031                           | 119   | 2.3                                      | .8                     |
| 54189   | Other services related to advertising .....                        | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 541890  | Other services related to advertising .....                        | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>SWISSVALE, PA</b>                          |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                     | <b>Professional, scientific, &amp; technical services .....</b>    | <b>19</b>               | <b>9 868</b>       | <b>4 148</b>             | <b>736</b>                      | <b>133</b>  | <b>57.5</b>                              | <b>—</b>               |
| 541   | Professional, scientific, & technical services .....               | 19                      | 9 868              | 4 148                    | 736                             | 133   | 57.5                                     | —                      |
| 5413  | Architectural, engineering, & related services .....               | 5                       | 5 626              | 2 417                    | 434                             | 74  | 50.3                                     | —                      |
| <b>TAMAQUA, PA</b>                            |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                     | <b>Professional, scientific, &amp; technical services .....</b>    | <b>10</b>               | <b>1 779</b>       | <b>319</b>               | <b>91</b>                       | <b>34</b>   | <b>61.0</b>                              | <b>3.0</b>             |
| 541   | Professional, scientific, & technical services .....               | 10                      | 1 779              | 319                      | 91                              | 34  | 61.0                                     | 3.0                    |
| <b>TARENTUM, PA</b>                           |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                     | <b>Professional, scientific, &amp; technical services .....</b>    | <b>12</b>               | <b>2 585</b>       | <b>798</b>               | <b>234</b>                      | <b>53</b>   | <b>37.9</b>                              | <b>15.3</b>            |
| 541   | Professional, scientific, & technical services .....               | 12                      | 2 585              | 798                      | 234                             | 53  | 37.9                                     | 15.3                   |
| 5412  | Accounting, tax return prep, bookkeeping, & payroll services ..... | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 54121   | Accounting, tax return prep, bookkeeping, & payroll services ..... | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 541219  | Other accounting services .....                                    | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>TAYLOR, PA</b>                             |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                     | <b>Professional, scientific, &amp; technical services .....</b>    | <b>3</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>b</b>  | <b>D</b>                                 | <b>D</b>               |
| 541   | Professional, scientific, & technical services .....               | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416  | Management, scientific, & technical consulting services .....      | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 54161   | Management consulting services .....                               | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 541618  | Other management consulting services .....                         | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>TELFORD, PA *</b>                          |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                     | <b>Professional, scientific, &amp; technical services .....</b>    | <b>13</b>               | <b>5 861</b>       | <b>2 737</b>             | <b>696</b>                      | <b>83</b>   | <b>50.9</b>                              | <b>—</b>               |
| 541   | Professional, scientific, & technical services .....               | 13                      | 5 861              | 2 737                    | 696                             | 83  | 50.9                                     | —                      |
| 5413  | Architectural, engineering, & related services .....               | 6                       | 3 570              | 1 714                    | 421                             | 48  | 30.4                                     | —                      |
| <b>TELFORD, PA (BUCKS COUNTY PART) *</b>      |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                     | <b>Professional, scientific, &amp; technical services .....</b>    | <b>3</b>                | <b>2 139</b>       | <b>1 073</b>             | <b>298</b>                      | <b>46</b>   | <b>—</b>                                 | <b>—</b>               |
| 541   | Professional, scientific, & technical services .....               | 3                       | 2 139              | 1 073                    | 298                             | 46  | —  | —                      |
| 5413  | Architectural, engineering, & related services .....               | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>TELFORD, PA (MONTGOMERY COUNTY PART) *</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                     | <b>Professional, scientific, &amp; technical services .....</b>    | <b>10</b>               | <b>3 722</b>       | <b>1 664</b>             | <b>398</b>                      | <b>37</b>   | <b>80.2</b>                              | <b>—</b>               |
| 541   | Professional, scientific, & technical services .....               | 10                      | 3 722              | 1 664                    | 398                             | 37  | 80.2                                     | —                      |
| 5413  | Architectural, engineering, & related services .....               | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>THROOP, PA</b>                             |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                     | <b>Professional, scientific, &amp; technical services .....</b>    | <b>1</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| <b>TITUSVILLE, PA</b>                         |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                     | <b>Professional, scientific, &amp; technical services .....</b>    | <b>13</b>               | <b>2 287</b>       | <b>621</b>               | <b>160</b>                      | <b>44</b>   | <b>60.7</b>                              | <b>11.6</b>            |
| 541   | Professional, scientific, & technical services .....               | 13                      | 2 287              | 621                      | 160                             | 44  | 60.7                                     | 11.6                   |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>TOWAMENCIN TOWNSHIP, PA</b>                   |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>         | <b>28</b>               | <b>10 507</b>      | <b>3 816</b>             | <b>902</b>                      | <b>126</b>  | <b>57.1</b>                              | <b>2.6</b>             |
| 541  | Professional, scientific, & technical services .....                    | 28                      | 10 507             | 3 816                    | 902                             | 126   | 57.1                                     | 2.6                    |
| 5413   | Architectural, engineering, & related services .....                    | 8                       | 4 967              | 2 190                    | 582                             | 66  | 59.7                                     | —                      |
| 5419   | Other professional, scientific, & technical services .....              | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 54192  | Photographic services .....   | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 541921   | Photographic studios, portrait .....                                    | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>TOWANDA, PA</b>                               |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>         | <b>20</b>               | <b>6 353</b>       | <b>1 903</b>             | <b>425</b>                      | <b>95</b>   | <b>62.8</b>                              | <b>12.7</b>            |
| 541  | Professional, scientific, & technical services .....                    | 20                      | 6 353              | 1 903                    | 425                             | 95  | 62.8                                     | 12.7                   |
| 5413   | Architectural, engineering, & related services .....                    | 5                       | 3 114              | 836                      | 195                             | 34  | 100.0                                    | —                      |
| <b>TRAFFORD, PA *</b>                            |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>         | <b>6</b>                | <b>1 141</b>       | <b>698</b>               | <b>256</b>                      | <b>12</b>   | <b>79.3</b>                              | <b>.4</b>              |
| 541  | Professional, scientific, & technical services .....                    | 6                       | 1 141              | 698                      | 256                             | 12  | 79.3                                     | .4                     |
| <b>TRAFFORD, PA (WESTMORELAND COUNTY PART) *</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>         | <b>6</b>                | <b>1 141</b>       | <b>698</b>               | <b>256</b>                      | <b>12</b>   | <b>79.3</b>                              | <b>.4</b>              |
| 541  | Professional, scientific, & technical services .....                    | 6                       | 1 141              | 698                      | 256                             | 12  | 79.3                                     | .4                     |
| <b>TREDYFFRIN TOWNSHIP, PA</b>                   |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>         | <b>281</b>              | <b>445 895</b>     | <b>180 744</b>           | <b>39 730</b>                   | <b>3 594</b>  | <b>14.2</b>                              | <b>10.3</b>            |
| 541  | Professional, scientific, & technical services .....                    | 281                     | 445 895            | 180 744                  | 39 730                          | 3 594   | 14.2                                     | 10.3                   |
| 5411   | Legal services .....  | 49                      | 76 385             | 31 026                   | 7 008                           | 740   | 13.1                                     | 1.3                    |
| 54111  | Offices of lawyers .....  | 46                      | D                  | D                        | D                               | f   | D  | D                      |
| 541110   | Offices of lawyers .....  | 46                      | D                  | D                        | D                               | f   | D  | D                      |
| 5411101  | Offices of lawyers (except legal aid societies) .....                   | 46                      | D                  | D                        | D                               | f   | D  | D                      |
| 5412   | Accounting, tax return prep, bookkeeping, & payroll services .....      | 27                      | 24 916             | 7 280                    | 1 618                           | 218   | 6.7                                      | 6.7                    |
| 54121  | Accounting, tax return prep, bookkeeping, & payroll services .....      | 27                      | 24 916             | 7 280                    | 1 618                           | 218   | 6.7                                      | 6.7                    |
| 541211   | Offices of certified public accountants .....                           | 20                      | D                  | D                        | D                               | c   | D  | D                      |
| 5413   | Architectural, engineering, & related services .....                    | 33                      | 28 095             | 12 174                   | 2 248                           | 260   | 46.6                                     | .1                     |
| 54131  | Architectural services .....  | 11                      | 7 923              | 3 468                    | 468                             | 66  | 44.4                                     | —                      |
| 541310   | Architectural services .....  | 11                      | 7 923              | 3 468                    | 468                             | 66  | 44.4                                     | —                      |
| 54133  | Engineering services .....  | 19                      | 19 303             | 8 327                    | 1 700                           | 189   | 46.0                                     | .1                     |
| 541330   | Engineering services .....  | 19                      | 19 303             | 8 327                    | 1 700                           | 189   | 46.0                                     | .1                     |
| 5414   | Specialized design services .....                                       | 10                      | 2 918              | 610                      | 130                             | 21  | 71.7                                     | 11.2                   |
| 5415   | Computer systems design & related services .....                        | 54                      | 221 194            | 91 568                   | 21 226                          | 1 727   | 8.9                                      | 14.0                   |
| 54151  | Computer systems design & related services .....                        | 54                      | 221 194            | 91 568                   | 21 226                          | 1 727   | 8.9                                      | 14.0                   |
| 541511   | Custom computer programming services .....                              | 25                      | 155 521            | 54 200                   | 13 709                          | 1 205   | 8.2                                      | 16.8                   |
| 541512   | Computer systems design services .....                                  | 24                      | D                  | D                        | D                               | f   | D  | D                      |
| 5415121  | Computer systems integrators .....                                      | 7                       | D                  | D                        | D                               | e   | D  | D                      |
| 5415122  | Computer systems consultants (except systems integrators) .....         | 17                      | 31 255             | 20 319                   | 3 510                           | 222   | 2.7                                      | 7.4                    |
| 541519   | Other computer related services .....                                   | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416   | Management, scientific, & technical consulting services .....           | 70                      | 48 990             | 19 972                   | 3 693                           | 355   | 29.1                                     | 12.7                   |
| 54161  | Management consulting services .....                                    | 54                      | 40 593             | 16 677                   | 3 019                           | 285   | 27.0                                     | 13.8                   |
| 541611   | Administrative management & general management consulting service ..... | 23                      | D                  | D                        | D                               | b   | D  | D                      |
| 541612   | Human resources & executive search consulting services .....            | 18                      | 20 693             | 8 574                    | 1 883                           | 151   | 7.0                                      | 19.7                   |
| 5416122  | Executive placement services .....                                      | 7                       | 5 438              | 2 504                    | 777                             | 62  | 5.9                                      | 23.9                   |
| 5416123  | Human resources & personnel management consulting .....                 | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 541613   | Marketing consulting services .....                                     | 11                      | 12 125             | 4 310                    | 422                             | 74  | 43.4                                     | .1                     |
| 54162  | Environmental consulting services .....                                 | 3                       | 5 919              | 2 345                    | 525                             | 54  | D  | —                      |
| 541620   | Environmental consulting services .....                                 | 3                       | 5 919              | 2 345                    | 525                             | 54  | D  | —                      |
| 5418   | Advertising & related services .....                                    | 27                      | 34 754             | 15 047                   | 3 031                           | 209   | 3.7                                      | 16.5                   |
| 54181  | Advertising agencies .....  | 15                      | 8 228              | 3 508                    | 672                             | 64  | .8                                       | 36.9                   |
| 541810   | Advertising agencies .....  | 15                      | 8 228              | 3 508                    | 672                             | 64  | .8                                       | 36.9                   |
| 54186  | Direct mail advertising .....   | 2                       | D                  | D                        | D                               | c   | D  | D                      |
| 541860   | Direct mail advertising .....   | 2                       | D                  | D                        | D                               | c   | D  | D                      |
| 5419   | Other professional, scientific, & technical services .....              | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>TURTLE CREEK, PA</b>                          |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>         | <b>8</b>                | <b>13 107</b>      | <b>5 609</b>             | <b>1 098</b>                    | <b>117</b>  | <b>16.4</b>                              | <b>4.7</b>             |
| 541  | Professional, scientific, & technical services .....                    | 8                       | 13 107             | 5 609                    | 1 098                           | 117   | 16.4                                     | 4.7                    |
| 5413   | Architectural, engineering, & related services .....                    | 4                       | 8 489              | 3 569                    | 809                             | 101   | 14.7                                     | —                      |
| 5415   | Computer systems design & related services .....                        | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 54151  | Computer systems design & related services .....                        | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>TYRONE, PA</b>                                |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>  | <b>Professional, scientific, &amp; technical services .....</b>         | <b>9</b>                | <b>2 586</b>       | <b>531</b>               | <b>94</b>                       | <b>29</b>   | <b>100.0</b>                             | <b>—</b>               |
| 541  | Professional, scientific, & technical services .....                    | 9                       | 2 586              | 531                      | 94                              | 29  | 100.0                                    | —                      |

See footnotes at end of table.

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| 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>UNION CITY, PA</b>                |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                            | <b>Professional, scientific, &amp; technical services</b> .....    | <b>2</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| <b>UNIONTOWN, PA</b>                 |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                            | <b>Professional, scientific, &amp; technical services</b> .....    | <b>60</b>               | <b>17 842</b>      | <b>5 937</b>             | <b>1 377</b>                    | <b>320</b>  | <b>46.2</b>                              | <b>2.7</b>             |
| 541                                  | Professional, scientific, & technical services .....               | 60                      | 17 842             | 5 937                    | 1 377                           | 320   | 46.2                                     | 2.7                    |
| 5411                                 | Legal services .....   | 30                      | 6 664              | 1 987                    | 445                             | 102   | 54.5                                     | 7.3                    |
| 54111                                | Offices of lawyers .....   | 30                      | 6 664              | 1 987                    | 445                             | 102   | 54.5                                     | 7.3                    |
| 541110                               | Offices of lawyers .....   | 30                      | 6 664              | 1 987                    | 445                             | 102   | 54.5                                     | 7.3                    |
| 5411101                              | Offices of lawyers (except legal aid societies) .....              | 30                      | 6 664              | 1 987                    | 445                             | 102   | 54.5                                     | 7.3                    |
| 5412                                 | Accounting, tax return prep, bookkeeping, & payroll services ..... | 9                       | 3 807              | 1 232                    | 343                             | 63  | 24.0                                     | —                      |
| 54121                                | Accounting, tax return prep, bookkeeping, & payroll services ..... | 9                       | 3 807              | 1 232                    | 343                             | 63  | 24.0                                     | —                      |
| 5413                                 | Architectural, engineering, & related services .....               | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>UNITY TOWNSHIP, PA</b>            |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                            | <b>Professional, scientific, &amp; technical services</b> .....    | <b>6</b>                | <b>4 669</b>       | <b>1 978</b>             | <b>344</b>                      | <b>49</b>   | <b>84.0</b>                              | <b>14.1</b>            |
| 541                                  | Professional, scientific, & technical services .....               | 6                       | 4 669              | 1 978                    | 344                             | 49  | 84.0                                     | 14.1                   |
| 5413                                 | Architectural, engineering, & related services .....               | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>UPLAND, PA</b>                    |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                            | <b>Professional, scientific, &amp; technical services</b> .....    | <b>3</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>b</b>  | <b>D</b>                                 | <b>D</b>               |
| 541                                  | Professional, scientific, & technical services .....               | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413                                 | Architectural, engineering, & related services .....               | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| 5415                                 | Computer systems design & related services .....                   | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 54151                                | Computer systems design & related services .....                   | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>UPPER ALLEN TOWNSHIP, PA</b>      |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                            | <b>Professional, scientific, &amp; technical services</b> .....    | <b>30</b>               | <b>26 950</b>      | <b>14 086</b>            | <b>2 629</b>                    | <b>274</b>  | <b>38.7</b>                              | <b>5.8</b>             |
| 541                                  | Professional, scientific, & technical services .....               | 30                      | 26 950             | 14 086                   | 2 629                           | 274   | 38.7                                     | 5.8                    |
| 5412                                 | Accounting, tax return prep, bookkeeping, & payroll services ..... | 6                       | 1 737              | 1 072                    | 251                             | 41  | 10.4                                     | 54.1                   |
| 54121                                | Accounting, tax return prep, bookkeeping, & payroll services ..... | 6                       | 1 737              | 1 072                    | 251                             | 41  | 10.4                                     | 54.1                   |
| 5413                                 | Architectural, engineering, & related services .....               | 5                       | 2 988              | 1 290                    | 294                             | 30  | 25.2                                     | 17.0                   |
| 5415                                 | Computer systems design & related services .....                   | 6                       | 17 956             | 9 548                    | 1 606                           | 158   | 44.4                                     | —                      |
| 54151                                | Computer systems design & related services .....                   | 6                       | 17 956             | 9 548                    | 1 606                           | 158   | 44.4                                     | —                      |
| 541511                               | Custom computer programming services .....                         | 3                       | D                  | D                        | D                               | c   | D  | D                      |
| 541512                               | Computer systems design services .....                             | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>UPPER CHICHESTER TOWNSHIP, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                            | <b>Professional, scientific, &amp; technical services</b> .....    | <b>14</b>               | <b>22 861</b>      | <b>7 238</b>             | <b>1 837</b>                    | <b>141</b>  | <b>18.5</b>                              | <b>.8</b>              |
| 541                                  | Professional, scientific, & technical services .....               | 14                      | 22 861             | 7 238                    | 1 837                           | 141   | 18.5                                     | .8                     |
| 5413                                 | Architectural, engineering, & related services .....               | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 5415                                 | Computer systems design & related services .....                   | 4                       | D                  | D                        | D                               | c   | D  | D                      |
| 54151                                | Computer systems design & related services .....                   | 4                       | D                  | D                        | D                               | c   | D  | D                      |
| 541512                               | Computer systems design services .....                             | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>UPPER DARBY TOWNSHIP, PA</b>      |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                            | <b>Professional, scientific, &amp; technical services</b> .....    | <b>115</b>              | <b>44 914</b>      | <b>18 259</b>            | <b>4 966</b>                    | <b>756</b>  | <b>38.7</b>                              | <b>16.1</b>            |
| 541                                  | Professional, scientific, & technical services .....               | 115                     | 44 914             | 18 259                   | 4 966                           | 756   | 38.7                                     | 16.1                   |
| 5411                                 | Legal services .....   | 28                      | 8 044              | 3 021                    | 530                             | 83  | 43.6                                     | 2.3                    |
| 54111                                | Offices of lawyers .....   | 25                      | 6 793              | 2 706                    | 457                             | 73  | 46.1                                     | 2.8                    |
| 541110                               | Offices of lawyers .....   | 25                      | 6 793              | 2 706                    | 457                             | 73  | 46.1                                     | 2.8                    |
| 5411101                              | Offices of lawyers (except legal aid societies) .....              | 25                      | 6 793              | 2 706                    | 457                             | 73  | 46.1                                     | 2.8                    |
| 5412                                 | Accounting, tax return prep, bookkeeping, & payroll services ..... | 24                      | 5 956              | 2 683                    | 656                             | 129   | 48.5                                     | 15.0                   |
| 54121                                | Accounting, tax return prep, bookkeeping, & payroll services ..... | 24                      | 5 956              | 2 683                    | 656                             | 129   | 48.5                                     | 15.0                   |
| 541219                               | Other accounting services .....                                    | 4                       | 1 949              | 919                      | 265                             | 50  | 17.2                                     | 5.8                    |
| 5413                                 | Architectural, engineering, & related services .....               | 11                      | 7 171              | 3 865                    | 793                             | 89  | 42.2                                     | 1.4                    |
| 5414                                 | Specialized design services .....                                  | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 54143                                | Graphic design services .....                                      | 6                       | D                  | D                        | D                               | a   | D  | D                      |
| 541430                               | Graphic design services .....                                      | 6                       | D                  | D                        | D                               | a   | D  | D                      |
| 5415                                 | Computer systems design & related services .....                   | 14                      | 7 113              | 3 447                    | 658                             | 43  | 23.2                                     | .3                     |
| 54151                                | Computer systems design & related services .....                   | 14                      | 7 113              | 3 447                    | 658                             | 43  | 23.2                                     | .3                     |
| 5416                                 | Management, scientific, & technical consulting services .....      | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 54161                                | Management consulting services .....                               | 9                       | D                  | D                        | D                               | a   | D  | D                      |
| 5418                                 | Advertising & related services .....                               | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 54189                                | Other services related to advertising .....                        | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| 541890                               | Other services related to advertising .....                        | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| 5419                                 | Other professional, scientific, & technical services .....         | 10                      | D                  | D                        | D                               | e   | D  | D                      |
| 54192                                | Photographic services .....  | 6                       | D                  | D                        | D                               | a   | D  | D                      |
| 541921                               | Photographic studios, portrait .....                               | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>UPPER DUBLIN TOWNSHIP, PA</b>   |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                          | <b>Professional, scientific, &amp; technical services</b> .....      | <b>142</b>              | <b>157 250</b>     | <b>65 589</b>            | <b>15 430</b>                   | <b>1 615</b>  | <b>21.2</b>                              | <b>2.3</b>             |
| 541                                | Professional, scientific, & technical services .....                 | 142                     | 157 250            | 65 589                   | 15 430                          | 1 615   | 21.2                                     | 2.3                    |
| 5411                               | Legal services .....   | 14                      | 12 417             | 6 039                    | 1 400                           | 165   | 32.6                                     | 1.4                    |
| 54111                              | Offices of lawyers .....   | 14                      | 12 417             | 6 039                    | 1 400                           | 165   | 32.6                                     | 1.4                    |
| 541110                             | Offices of lawyers .....   | 14                      | 12 417             | 6 039                    | 1 400                           | 165   | 32.6                                     | 1.4                    |
| 5411101                            | Offices of lawyers (except legal aid societies) .....                | 14                      | 12 417             | 6 039                    | 1 400                           | 165   | 32.6                                     | 1.4                    |
| 5412                               | Accounting, tax return prep, bookkeeping, & payroll services .....   | 19                      | 43 021             | 13 318                   | 3 729                           | 364   | 8.7                                      | .6                     |
| 54121                              | Accounting, tax return prep, bookkeeping, & payroll services .....   | 19                      | 43 021             | 13 318                   | 3 729                           | 364   | 8.7                                      | .6                     |
| 541211                             | Offices of certified public accountants .....                        | 17                      | D                  | D                        | D                               | b   | D  | D                      |
| 541214                             | Payroll services .....   | 1                       | D                  | D                        | D                               | e   | D  | D                      |
| 5413                               | Architectural, engineering, & related services .....                 | 24                      | 18 611             | 9 060                    | 2 091                           | 226   | 80.4                                     | .9                     |
| 54133                              | Engineering services .....   | 18                      | 15 194             | 7 876                    | 1 811                           | 193   | 85.5                                     | 1.1                    |
| 541330                             | Engineering services .....   | 18                      | 15 194             | 7 876                    | 1 811                           | 193   | 85.5                                     | 1.1                    |
| 5415                               | Computer systems design & related services .....                     | 35                      | 36 952             | 18 293                   | 4 234                           | 352   | 10.9                                     | .5                     |
| 54151                              | Computer systems design & related services .....                     | 35                      | 36 952             | 18 293                   | 4 234                           | 352   | 10.9                                     | .5                     |
| 541511                             | Custom computer programming services .....                           | 19                      | 23 772             | 12 732                   | 2 910                           | 241   | 5.5                                      | .8                     |
| 541512                             | Computer systems design services .....                               | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| 5415122                            | Computer systems consultants (except systems integrators) .....      | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 5416                               | Management, scientific, & technical consulting services .....        | 33                      | 15 465             | 6 333                    | 1 110                           | 120   | 33.0                                     | 17.2                   |
| 54161                              | Management consulting services .....                                 | 26                      | 13 532             | 5 349                    | 965                             | 105   | 28.7                                     | 18.2                   |
| 541612                             | Human resources & executive search consulting services .....         | 9                       | 6 574              | 2 886                    | 526                             | 39  | 19.3                                     | .5                     |
| 5416123                            | Human resources & personnel management consulting .....              | 5                       | 5 162              | 1 986                    | 459                             | 34  | 16.6                                     | .6                     |
| 5417                               | Scientific research & development services .....                     | 2                       | D                  | D                        | D                               | e   | D  | D                      |
| 54171                              | R&D in the physical, engineering, & life sciences .....              | 2                       | D                  | D                        | D                               | e   | D  | D                      |
| 541710                             | R&D in the physical, engineering, & life sciences .....              | 2                       | D                  | D                        | D                               | e   | D  | D                      |
| 5417102                            | Research & development in the life sciences .....                    | 1                       | D                  | D                        | D                               | e   | D  | D                      |
| 5418                               | Advertising & related services .....                                 | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>UPPER GWYNEDD TOWNSHIP, PA</b>  |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                          | <b>Professional, scientific, &amp; technical services</b> .....      | <b>43</b>               | <b>21 639</b>      | <b>8 768</b>             | <b>2 052</b>                    | <b>184</b>  | <b>42.6</b>                              | <b>2.4</b>             |
| 541                                | Professional, scientific, & technical services .....                 | 43                      | 21 639             | 8 768                    | 2 052                           | 184   | 42.6                                     | 2.4                    |
| 5411                               | Legal services .....   | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 54111                              | Offices of lawyers .....   | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 541110                             | Offices of lawyers .....   | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                            | Offices of lawyers (except legal aid societies) .....                | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413                               | Architectural, engineering, & related services .....                 | 11                      | 6 168              | 2 077                    | 532                             | 57  | 45.2                                     | —                      |
| 5419                               | Other professional, scientific, & technical services .....           | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>UPPER MACUNGIE TOWNSHIP, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                          | <b>Professional, scientific, &amp; technical services</b> .....      | <b>17</b>               | <b>11 364</b>      | <b>4 286</b>             | <b>1 148</b>                    | <b>139</b>  | <b>19.2</b>                              | <b>13.0</b>            |
| 541                                | Professional, scientific, & technical services .....                 | 17                      | 11 364             | 4 286                    | 1 148                           | 139   | 19.2                                     | 13.0                   |
| 5412                               | Accounting, tax return prep, bookkeeping, & payroll services .....   | 6                       | 7 438              | 2 489                    | 601                             | 80  | 16.5                                     | 18.7                   |
| 54121                              | Accounting, tax return prep, bookkeeping, & payroll services .....   | 6                       | 7 438              | 2 489                    | 601                             | 80  | 16.5                                     | 18.7                   |
| 541211                             | Offices of certified public accountants .....                        | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>UPPER MERION TOWNSHIP, PA</b>   |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                          | <b>Professional, scientific, &amp; technical services</b> .....      | <b>177</b>              | <b>833 004</b>     | <b>319 766</b>           | <b>61 058</b>                   | <b>5 796</b>  | <b>5.0</b>                               | <b>3.4</b>             |
| 541                                | Professional, scientific, & technical services .....                 | 177                     | 833 004            | 319 766                  | 61 058                          | 5 796   | 5.0                                      | 3.4                    |
| 5411                               | Legal services .....   | 22                      | 24 865             | 11 412                   | 2 267                           | 193   | 10.3                                     | 1.0                    |
| 54111                              | Offices of lawyers .....   | 18                      | D                  | D                        | D                               | c   | D  | D                      |
| 541110                             | Offices of lawyers .....   | 18                      | D                  | D                        | D                               | c   | D  | D                      |
| 5411101                            | Offices of lawyers (except legal aid societies) .....                | 18                      | D                  | D                        | D                               | c   | D  | D                      |
| 54119                              | Other legal services .....   | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 541199                             | All other legal services .....                                       | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 5412                               | Accounting, tax return prep, bookkeeping, & payroll services .....   | 12                      | 22 945             | 10 774                   | 2 794                           | 464   | 14.2                                     | 3.3                    |
| 54121                              | Accounting, tax return prep, bookkeeping, & payroll services .....   | 12                      | 22 945             | 10 774                   | 2 794                           | 464   | 14.2                                     | 3.3                    |
| 541211                             | Offices of certified public accountants .....                        | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 541213                             | Tax return preparation services .....                                | 1                       | D                  | D                        | D                               | c   | D  | D                      |
| 541219                             | Other accounting services .....                                      | 6                       | 4 358              | 2 637                    | 834                             | 131   | 19.6                                     | 2.5                    |
| 5413                               | Architectural, engineering, & related services .....                 | 32                      | 72 730             | 22 926                   | 5 785                           | 508   | 19.1                                     | 9.3                    |
| 54133                              | Engineering services .....   | 25                      | 59 037             | 18 627                   | 4 672                           | 452   | 3.0                                      | 11.3                   |
| 541330                             | Engineering services .....   | 25                      | 59 037             | 18 627                   | 4 672                           | 452   | 3.0                                      | 11.3                   |
| 54138                              | Testing laboratories .....   | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 541380                             | Testing laboratories .....   | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 5414                               | Specialized design services .....                                    | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 54143                              | Graphic design services .....  | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 541430                             | Graphic design services .....  | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 5414301                            | Graphic design services (except commercial art & medical artists) .. | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 5415                               | Computer systems design & related services .....                     | 47                      | 642 865            | 244 942                  | 43 519                          | 4 052   | 1.2                                      | .7                     |
| 54151                              | Computer systems design & related services .....                     | 47                      | 642 865            | 244 942                  | 43 519                          | 4 052   | 1.2                                      | .7                     |
| 541511                             | Custom computer programming services .....                           | 19                      | 62 620             | 23 387                   | 4 906                           | 406   | .9                                       | 2.5                    |
| 541512                             | Computer systems design services .....                               | 23                      | 577 882            | 220 268                  | 38 293                          | 3 626   | 1.3                                      | .5                     |
| 5415121                            | Computer systems integrators .....                                   | 9                       | D                  | D                        | D                               | h   | D  | D                      |
| 5415122                            | Computer systems consultants (except systems integrators) .....      | 14                      | D                  | D                        | D                               | e   | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>UPPER MERION TOWNSHIP, PA—Con.</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                             | <b>Professional, scientific, &amp; technical services—Con.</b>              |                         |                    |                          |                                 |   |  |                        |
| 541                                   | Professional, scientific, & technical services—Con.                         |                         |                    |                          |                                 |   |  |                        |
| 5416                                  | Management, scientific, & technical consulting services . . . . .           | 35                      | 29 875             | 16 300                   | 3 726                           | 268   | 31.6                                     | 20.5                   |
| 54161                                 | Management consulting services . . . . .                                    | 26                      | 24 954             | 13 512                   | 3 059                           | 222   | 31.6                                     | 20.4                   |
| 541611                                | Administrative management & general management consulting service . . . . . | 14                      | 17 450             | 10 724                   | 2 472                           | 167   | 10.4                                     | 28.9                   |
| 54169                                 | Other scientific & technical consulting services . . . . .                  | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 541690                                | Other scientific & technical consulting services . . . . .                  | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418                                  | Advertising & related services . . . . .                                    | 10                      | 18 914             | 5 956                    | 1 441                           | 127   | 13.9                                     | 50.4                   |
| 5419                                  | Other professional, scientific, & technical services . . . . .              | 11                      | 11 022             | 4 470                    | 813                             | 146   | 7.4                                      | —                      |
| 54192                                 | Photographic services . . . . .   | 5                       | 1 841              | 486                      | 97                              | 31  | 32.3                                     | —                      |
| 541921                                | Photographic studios, portrait . . . . .                                    | 5                       | 1 841              | 486                      | 97                              | 31  | 32.3                                     | —                      |
| <b>UPPER MORELAND TOWNSHIP, PA</b>    |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                             | <b>Professional, scientific, &amp; technical services . . . . .</b>         | <b>76</b>               | <b>77 044</b>      | <b>35 326</b>            | <b>6 392</b>                    | <b>659</b>  | <b>19.6</b>                              | <b>7.9</b>             |
| 541                                   | Professional, scientific, & technical services . . . . .                    | 76                      | 77 044             | 35 326                   | 6 392                           | 659   | 19.6                                     | 7.9                    |
| 5411                                  | Legal services . . . . .  | 9                       | 2 929              | 1 636                    | 411                             | 31  | 30.0                                     | 1.0                    |
| 54111                                 | Offices of lawyers . . . . .  | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 541110                                | Offices of lawyers . . . . .  | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                               | Offices of lawyers (except legal aid societies) . . . . .                   | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 5412                                  | Accounting, tax return prep, bookkeeping, & payroll services . . . . .      | 14                      | 10 402             | 8 275                    | 491                             | 80  | 11.5                                     | 8.9                    |
| 54121                                 | Accounting, tax return prep, bookkeeping, & payroll services . . . . .      | 14                      | 10 402             | 8 275                    | 491                             | 80  | 11.5                                     | 8.9                    |
| 541211                                | Offices of certified public accountants . . . . .                           | 9                       | 9 836              | 8 114                    | 437                             | 69  | 9.2                                      | 6.6                    |
| 5413                                  | Architectural, engineering, & related services . . . . .                    | 19                      | 30 206             | 12 289                   | 2 895                           | 266   | 20.6                                     | 15.3                   |
| 54133                                 | Engineering services . . . . .  | 13                      | 23 733             | 8 683                    | 2 137                           | 196   | 16.4                                     | 17.1                   |
| 541330                                | Engineering services . . . . .  | 13                      | 23 733             | 8 683                    | 2 137                           | 196   | 16.4                                     | 17.1                   |
| 5415                                  | Computer systems design & related services . . . . .                        | 8                       | 5 875              | 3 392                    | 715                             | 66  | 61.1                                     | —                      |
| 54151                                 | Computer systems design & related services . . . . .                        | 8                       | 5 875              | 3 392                    | 715                             | 66  | 61.1                                     | —                      |
| 5416                                  | Management, scientific, & technical consulting services . . . . .           | 10                      | 3 610              | 1 811                    | 313                             | 37  | 47.6                                     | .1                     |
| 5417                                  | Scientific research & development services . . . . .                        | 2                       | D                  | D                        | D                               | c   | D  | D                      |
| 5418                                  | Advertising & related services . . . . .                                    | 6                       | 9 536              | 2 244                    | 286                             | 29  | 7.2                                      | 5.0                    |
| 54189                                 | Other services related to advertising . . . . .                             | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 541890                                | Other services related to advertising . . . . .                             | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 5418902                               | Advertising specialties goods distributor . . . . .                         | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>UPPER PROVIDENCE TOWNSHIP, PA</b>  |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                             | <b>Professional, scientific, &amp; technical services . . . . .</b>         | <b>21</b>               | <b>11 952</b>      | <b>5 191</b>             | <b>1 173</b>                    | <b>110</b>  | <b>22.5</b>                              | <b>1.1</b>             |
| 541                                   | Professional, scientific, & technical services . . . . .                    | 21                      | 11 952             | 5 191                    | 1 173                           | 110   | 22.5                                     | 1.1                    |
| 5412                                  | Accounting, tax return prep, bookkeeping, & payroll services . . . . .      | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 54121                                 | Accounting, tax return prep, bookkeeping, & payroll services . . . . .      | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 541211                                | Offices of certified public accountants . . . . .                           | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 5415                                  | Computer systems design & related services . . . . .                        | 9                       | 4 531              | 2 280                    | 422                             | 34  | 33.5                                     | 2.9                    |
| 54151                                 | Computer systems design & related services . . . . .                        | 9                       | 4 531              | 2 280                    | 422                             | 34  | 33.5                                     | 2.9                    |
| <b>UPPER ST. CLAIR TOWNSHIP, PA</b>   |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                             | <b>Professional, scientific, &amp; technical services . . . . .</b>         | <b>74</b>               | <b>34 033</b>      | <b>17 140</b>            | <b>3 548</b>                    | <b>391</b>  | <b>53.2</b>                              | <b>4.2</b>             |
| 541                                   | Professional, scientific, & technical services . . . . .                    | 74                      | 34 033             | 17 140                   | 3 548                           | 391   | 53.2                                     | 4.2                    |
| 5411                                  | Legal services . . . . .  | 13                      | 3 627              | 942                      | 208                             | 35  | 60.3                                     | —                      |
| 54111                                 | Offices of lawyers . . . . .  | 10                      | 3 242              | 808                      | 176                             | 30  | 60.3                                     | —                      |
| 541110                                | Offices of lawyers . . . . .  | 10                      | 3 242              | 808                      | 176                             | 30  | 60.3                                     | —                      |
| 5411101                               | Offices of lawyers (except legal aid societies) . . . . .                   | 10                      | 3 242              | 808                      | 176                             | 30  | 60.3                                     | —                      |
| 5412                                  | Accounting, tax return prep, bookkeeping, & payroll services . . . . .      | 13                      | 1 864              | 658                      | 124                             | 26  | 97.5                                     | 2.5                    |
| 54121                                 | Accounting, tax return prep, bookkeeping, & payroll services . . . . .      | 13                      | 1 864              | 658                      | 124                             | 26  | 97.5                                     | 2.5                    |
| 5413                                  | Architectural, engineering, & related services . . . . .                    | 13                      | 3 391              | 1 451                    | 325                             | 47  | 55.8                                     | 1.2                    |
| 5415                                  | Computer systems design & related services . . . . .                        | 8                       | 4 101              | 2 142                    | 211                             | 29  | 29.9                                     | .9                     |
| 54151                                 | Computer systems design & related services . . . . .                        | 8                       | 4 101              | 2 142                    | 211                             | 29  | 29.9                                     | .9                     |
| 5416                                  | Management, scientific, & technical consulting services . . . . .           | 21                      | 18 998             | 11 554                   | 2 398                           | 241   | 55.9                                     | .8                     |
| 54161                                 | Management consulting services . . . . .                                    | 17                      | 18 784             | 11 477                   | 2 376                           | 233   | 55.4                                     | .7                     |
| 541612                                | Human resources & executive search consulting services . . . . .            | 7                       | 10 171             | 7 227                    | 1 438                           | 131   | 80.8                                     | —                      |
| 5416122                               | Executive placement services . . . . .                                      | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 541618                                | Other management consulting services . . . . .                              | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418                                  | Advertising & related services . . . . .                                    | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>UPPER SAUCON TOWNSHIP, PA</b>      |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                             | <b>Professional, scientific, &amp; technical services . . . . .</b>         | <b>24</b>               | <b>16 489</b>      | <b>7 883</b>             | <b>1 935</b>                    | <b>188</b>  | <b>33.3</b>                              | <b>11.3</b>            |
| 541                                   | Professional, scientific, & technical services . . . . .                    | 24                      | 16 489             | 7 883                    | 1 935                           | 188   | 33.3                                     | 11.3                   |
| 5411                                  | Legal services . . . . .  | 7                       | 6 703              | 3 163                    | 522                             | 59  | 31.0                                     | 23.3                   |
| 54111                                 | Offices of lawyers . . . . .  | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 541110                                | Offices of lawyers . . . . .  | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                               | Offices of lawyers (except legal aid societies) . . . . .                   | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 5412                                  | Accounting, tax return prep, bookkeeping, & payroll services . . . . .      | 4                       | 6 997              | 3 781                    | 1 166                           | 105   | 18.3                                     | —                      |
| 54121                                 | Accounting, tax return prep, bookkeeping, & payroll services . . . . .      | 4                       | 6 997              | 3 781                    | 1 166                           | 105   | 18.3                                     | —                      |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>UPPER SOUTHAMPTON TOWNSHIP, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                             | <b>Professional, scientific, &amp; technical services .....</b>    | <b>90</b>               | <b>51 500</b>      | <b>23 065</b>            | <b>5 234</b>                    | <b>629</b>  | <b>33.1</b>                              | <b>2.0</b>             |
| 541                                   | Professional, scientific, & technical services .....               | 90                      | 51 500             | 23 065                   | 5 234                           | 629   | 33.1                                     | 2.0                    |
| 5411                                  | Legal services .....   | 18                      | 4 229              | 1 307                    | 205                             | 49  | 57.9                                     | —                      |
| 54111                                 | Offices of lawyers .....   | 17                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110                                | Offices of lawyers .....   | 17                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                               | Offices of lawyers (except legal aid societies) .....              | 17                      | D                  | D                        | D                               | b   | D  | D                      |
| 5412                                  | Accounting, tax return prep, bookkeeping, & payroll services ..... | 21                      | 7 034              | 3 003                    | 638                             | 82  | 49.8                                     | 6.1                    |
| 54121                                 | Accounting, tax return prep, bookkeeping, & payroll services ..... | 21                      | 7 034              | 3 003                    | 638                             | 82  | 49.8                                     | 6.1                    |
| 541211                                | Offices of certified public accountants .....                      | 16                      | 6 414              | 2 833                    | 610                             | 78  | 47.1                                     | 4.6                    |
| 5413                                  | Architectural, engineering, & related services .....               | 17                      | 18 658             | 9 205                    | 2 469                           | 285   | 16.7                                     | 2.8                    |
| 54134                                 | Drafting services .....  | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 541340                                | Drafting services .....  | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 54135                                 | Building inspection services .....                                 | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 541350                                | Building inspection services .....                                 | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 54138                                 | Testing laboratories .....   | 3                       | D                  | D                        | D                               | c   | D  | D                      |
| 541380                                | Testing laboratories .....   | 3                       | D                  | D                        | D                               | c   | D  | D                      |
| 5416                                  | Management, scientific, & technical consulting services .....      | 22                      | 10 692             | 4 873                    | 1 069                           | 111   | 41.5                                     | —                      |
| 54161                                 | Management consulting services .....                               | 18                      | 8 173              | 4 227                    | 913                             | 93  | 44.5                                     | —                      |
| 5419                                  | Other professional, scientific, & technical services .....         | 3                       | 7 909              | 3 853                    | 785                             | 88  | D  | —                      |
| <b>UWCHLAN TOWNSHIP, PA</b>           |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                             | <b>Professional, scientific, &amp; technical services .....</b>    | <b>42</b>               | <b>23 881</b>      | <b>10 214</b>            | <b>1 980</b>                    | <b>237</b>  | <b>50.4</b>                              | <b>.3</b>              |
| 541                                   | Professional, scientific, & technical services .....               | 42                      | 23 881             | 10 214                   | 1 980                           | 237   | 50.4                                     | .3                     |
| 5413                                  | Architectural, engineering, & related services .....               | 9                       | 10 885             | 6 131                    | 1 345                           | 158   | 15.8                                     | —                      |
| 5415                                  | Computer systems design & related services .....                   | 13                      | 3 959              | 2 419                    | 332                             | 31  | 41.2                                     | 1.7                    |
| 54151                                 | Computer systems design & related services .....                   | 13                      | 3 959              | 2 419                    | 332                             | 31  | 41.2                                     | 1.7                    |
| 5418                                  | Advertising & related services .....                               | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 54189                                 | Other services related to advertising .....                        | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| 541890                                | Other services related to advertising .....                        | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>VANDERGRIFT, PA</b>                |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                             | <b>Professional, scientific, &amp; technical services .....</b>    | <b>7</b>                | <b>1 192</b>       | <b>188</b>               | <b>48</b>                       | <b>16</b>   | <b>78.1</b>                              | <b>2.9</b>             |
| 541                                   | Professional, scientific, & technical services .....               | 7                       | 1 192              | 188                      | 48                              | 16  | 78.1                                     | 2.9                    |
| <b>VERONA, PA</b>                     |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                             | <b>Professional, scientific, &amp; technical services .....</b>    | <b>4</b>                | <b>2 429</b>       | <b>1 023</b>             | <b>374</b>                      | <b>50</b>   | <b>1.8</b>                               | <b>7.7</b>             |
| 541                                   | Professional, scientific, & technical services .....               | 4                       | 2 429              | 1 023                    | 374                             | 50  | 1.8                                      | 7.7                    |
| <b>WARMINSTER TOWNSHIP, PA</b>        |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                             | <b>Professional, scientific, &amp; technical services .....</b>    | <b>65</b>               | <b>98 358</b>      | <b>44 137</b>            | <b>10 207</b>                   | <b>936</b>  | <b>14.1</b>                              | <b>2.3</b>             |
| 541                                   | Professional, scientific, & technical services .....               | 65                      | 98 358             | 44 137                   | 10 207                          | 936   | 14.1                                     | 2.3                    |
| 5413                                  | Architectural, engineering, & related services .....               | 19                      | 55 628             | 25 248                   | 5 627                           | 537   | 12.8                                     | .7                     |
| 54133                                 | Engineering services .....   | 14                      | 54 042             | 24 533                   | 5 411                           | 497   | 13.0                                     | .3                     |
| 541330                                | Engineering services .....   | 14                      | 54 042             | 24 533                   | 5 411                           | 497   | 13.0                                     | .3                     |
| 5415                                  | Computer systems design & related services .....                   | 14                      | 24 053             | 9 668                    | 2 374                           | 169   | 8.7                                      | .6                     |
| 54151                                 | Computer systems design & related services .....                   | 14                      | 24 053             | 9 668                    | 2 374                           | 169   | 8.7                                      | .6                     |
| 541511                                | Custom computer programming services .....                         | 5                       | 11 844             | 5 340                    | 1 305                           | 78  | 3.3                                      | 1.2                    |
| 541512                                | Computer systems design services .....                             | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416                                  | Management, scientific, & technical consulting services .....      | 7                       | 3 666              | 1 846                    | 484                             | 36  | 60.0                                     | —                      |
| 5417                                  | Scientific research & development services .....                   | 4                       | 9 201              | 5 115                    | 1 293                           | 96  | —  | 17.3                   |
| 5418                                  | Advertising & related services .....                               | 6                       | 3 041              | 1 417                    | 305                             | 58  | 18.5                                     | 4.9                    |
| <b>WARREN, PA</b>                     |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                             | <b>Professional, scientific, &amp; technical services .....</b>    | <b>39</b>               | <b>9 439</b>       | <b>3 737</b>             | <b>912</b>                      | <b>147</b>  | <b>36.0</b>                              | <b>1.4</b>             |
| 541                                   | Professional, scientific, & technical services .....               | 39                      | 9 439              | 3 737                    | 912                             | 147   | 36.0                                     | 1.4                    |
| 5411                                  | Legal services .....   | 17                      | 3 175              | 875                      | 218                             | 39  | 42.5                                     | —                      |
| 54111                                 | Offices of lawyers .....   | 17                      | 3 175              | 875                      | 218                             | 39  | 42.5                                     | —                      |
| 541110                                | Offices of lawyers .....   | 17                      | 3 175              | 875                      | 218                             | 39  | 42.5                                     | —                      |
| 5411101                               | Offices of lawyers (except legal aid societies) .....              | 17                      | 3 175              | 875                      | 218                             | 39  | 42.5                                     | —                      |
| 5412                                  | Accounting, tax return prep, bookkeeping, & payroll services ..... | 9                       | 2 251              | 896                      | 237                             | 53  | 34.2                                     | 4.0                    |
| 54121                                 | Accounting, tax return prep, bookkeeping, & payroll services ..... | 9                       | 2 251              | 896                      | 237                             | 53  | 34.2                                     | 4.0                    |
| 5413                                  | Architectural, engineering, & related services .....               | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>WARRINGTON TOWNSHIP, PA</b>    |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                         | <b>Professional, scientific, &amp; technical services .....</b>    | <b>26</b>               | <b>15 550</b>      | <b>8 620</b>             | <b>1 578</b>                    | <b>166</b>  | <b>19.8</b>                              | <b>5.4</b>             |
| 541                               | Professional, scientific, & technical services .....               | 26                      | 15 550             | 8 620                    | 1 578                           | 166   | 19.8                                     | 5.4                    |
| 5412                              | Accounting, tax return prep, bookkeeping, & payroll services ..... | 6                       | 2 373              | 1 130                    | 216                             | 29  | 24.7                                     | —                      |
| 54121                             | Accounting, tax return prep, bookkeeping, & payroll services ..... | 6                       | 2 373              | 1 130                    | 216                             | 29  | 24.7                                     | —                      |
| 5413                              | Architectural, engineering, & related services .....               | 6                       | D                  | D                        | D                               | c   | D  | D                      |
| 54133                             | Engineering services .....   | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 541330                            | Engineering services .....   | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>WARWICK TOWNSHIP, PA</b>       |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                         | <b>Professional, scientific, &amp; technical services .....</b>    | <b>9</b>                | <b>2 241</b>       | <b>795</b>               | <b>160</b>                      | <b>27</b>   | <b>22.3</b>                              | <b>—</b>               |
| 541                               | Professional, scientific, & technical services .....               | 9                       | 2 241              | 795                      | 160                             | 27  | 22.3                                     | —                      |
| <b>WASHINGTON TOWNSHIP, PA</b>    |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                         | <b>Professional, scientific, &amp; technical services .....</b>    | <b>11</b>               | <b>1 609</b>       | <b>535</b>               | <b>141</b>                      | <b>43</b>   | <b>82.7</b>                              | <b>17.3</b>            |
| 541                               | Professional, scientific, & technical services .....               | 11                      | 1 609              | 535                      | 141                             | 43  | 82.7                                     | 17.3                   |
| <b>WASHINGTON, PA</b>             |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                         | <b>Professional, scientific, &amp; technical services .....</b>    | <b>84</b>               | <b>29 985</b>      | <b>11 750</b>            | <b>2 942</b>                    | <b>538</b>  | <b>30.0</b>                              | <b>8.3</b>             |
| 541                               | Professional, scientific, & technical services .....               | 84                      | 29 985             | 11 750                   | 2 942                           | 538   | 30.0                                     | 8.3                    |
| 5411                              | Legal services .....   | 56                      | 18 057             | 7 063                    | 1 724                           | 208   | 28.5                                     | 9.1                    |
| 54111                             | Offices of lawyers .....   | 56                      | 18 057             | 7 063                    | 1 724                           | 208   | 28.5                                     | 9.1                    |
| 541110                            | Offices of lawyers .....   | 56                      | 18 057             | 7 063                    | 1 724                           | 208   | 28.5                                     | 9.1                    |
| 5411101                           | Offices of lawyers (except legal aid societies) .....              | 56                      | 18 057             | 7 063                    | 1 724                           | 208   | 28.5                                     | 9.1                    |
| 5412                              | Accounting, tax return prep, bookkeeping, & payroll services ..... | 12                      | 4 598              | 1 730                    | 489                             | 236   | 22.9                                     | 9.8                    |
| 54121                             | Accounting, tax return prep, bookkeeping, & payroll services ..... | 12                      | 4 598              | 1 730                    | 489                             | 236   | 22.9                                     | 9.8                    |
| 541213                            | Tax return preparation services .....                              | 3                       | D                  | D                        | D                               | c   | D  | D                      |
| 5413                              | Architectural, engineering, & related services .....               | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416                              | Management, scientific, & technical consulting services .....      | 7                       | 3 501              | 1 134                    | 233                             | 27  | 64.2                                     | 7.6                    |
| <b>WAYNESBORO, PA</b>             |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                         | <b>Professional, scientific, &amp; technical services .....</b>    | <b>20</b>               | <b>5 311</b>       | <b>2 002</b>             | <b>408</b>                      | <b>69</b>   | <b>63.9</b>                              | <b>—</b>               |
| 541                               | Professional, scientific, & technical services .....               | 20                      | 5 311              | 2 002                    | 408                             | 69  | 63.9                                     | —                      |
| 5411                              | Legal services .....   | 14                      | 3 801              | 1 327                    | 288                             | 52  | 49.6                                     | —                      |
| 54111                             | Offices of lawyers .....   | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110                            | Offices of lawyers .....   | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                           | Offices of lawyers (except legal aid societies) .....              | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| <b>WAYNESBURG, PA</b>             |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                         | <b>Professional, scientific, &amp; technical services .....</b>    | <b>20</b>               | <b>4 516</b>       | <b>1 339</b>             | <b>303</b>                      | <b>73</b>   | <b>67.8</b>                              | <b>9.9</b>             |
| 541                               | Professional, scientific, & technical services .....               | 20                      | 4 516              | 1 339                    | 303                             | 73  | 67.8                                     | 9.9                    |
| 5411                              | Legal services .....   | 11                      | 2 806              | 551                      | 117                             | 30  | 59.2                                     | 7.0                    |
| 54111                             | Offices of lawyers .....   | 11                      | 2 806              | 551                      | 117                             | 30  | 59.2                                     | 7.0                    |
| 541110                            | Offices of lawyers .....   | 11                      | 2 806              | 551                      | 117                             | 30  | 59.2                                     | 7.0                    |
| 5411101                           | Offices of lawyers (except legal aid societies) .....              | 11                      | 2 806              | 551                      | 117                             | 30  | 59.2                                     | 7.0                    |
| <b>WEATHERLY, PA</b>              |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                         | <b>Professional, scientific, &amp; technical services .....</b>    | <b>3</b>                | <b>124</b>         | <b>46</b>                | <b>11</b>                       | <b>4</b>  | <b>100.0</b>                             | <b>—</b>               |
| <b>WELLSBORO, PA</b>              |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                         | <b>Professional, scientific, &amp; technical services .....</b>    | <b>24</b>               | <b>5 803</b>       | <b>2 974</b>             | <b>596</b>                      | <b>119</b>  | <b>16.7</b>                              | <b>10.5</b>            |
| 541                               | Professional, scientific, & technical services .....               | 24                      | 5 803              | 2 974                    | 596                             | 119   | 16.7                                     | 10.5                   |
| 5411                              | Legal services .....   | 12                      | 3 654              | 2 037                    | 370                             | 59  | 10.8                                     | —                      |
| 54111                             | Offices of lawyers .....   | 12                      | 3 654              | 2 037                    | 370                             | 59  | 10.8                                     | —                      |
| 541110                            | Offices of lawyers .....   | 12                      | 3 654              | 2 037                    | 370                             | 59  | 10.8                                     | —                      |
| 5411101                           | Offices of lawyers (except legal aid societies) .....              | 12                      | 3 654              | 2 037                    | 370                             | 59  | 10.8                                     | —                      |
| 5412                              | Accounting, tax return prep, bookkeeping, & payroll services ..... | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 54121                             | Accounting, tax return prep, bookkeeping, & payroll services ..... | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>WESLEYVILLE, PA</b>            |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                         | <b>Professional, scientific, &amp; technical services .....</b>    | <b>1</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| <b>WEST BRADFORD TOWNSHIP, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                         | <b>Professional, scientific, &amp; technical services .....</b>    | <b>24</b>               | <b>11 952</b>      | <b>4 522</b>             | <b>885</b>                      | <b>89</b>   | <b>45.7</b>                              | <b>18.5</b>            |
| 541                               | Professional, scientific, & technical services .....               | 24                      | 11 952             | 4 522                    | 885                             | 89  | 45.7                                     | 18.5                   |
| 5413                              | Architectural, engineering, & related services .....               | 6                       | 2 987              | 1 630                    | 322                             | 38  | 78.8                                     | —                      |
| 5415                              | Computer systems design & related services .....                   | 7                       | 4 315              | 1 306                    | 190                             | 19  | 48.0                                     | 51.4                   |
| 54151                             | Computer systems design & related services .....                   | 7                       | 4 315              | 1 306                    | 190                             | 19  | 48.0                                     | 51.4                   |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>WEST CHESTER, PA</b>            |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                          | <b>Professional, scientific, &amp; technical services</b> .....    | <b>197</b>              | <b>270 458</b>     | <b>124 464</b>           | <b>27 792</b>                   | <b>2 735</b>  | <b>13.9</b>                              | <b>2.9</b>             |
| 541                                | Professional, scientific, & technical services .....               | 197                     | 270 458            | 124 464                  | 27 792                          | 2 735   | 13.9                                     | 2.9                    |
| 5411                               | Legal services .....   | 81                      | 40 886             | 18 152                   | 4 059                           | 398   | 31.5                                     | 13.1                   |
| 54111                              | Offices of lawyers .....   | 74                      | 39 172             | 17 578                   | 3 925                           | 366   | 32.1                                     | 13.5                   |
| 541110                             | Offices of lawyers .....   | 74                      | 39 172             | 17 578                   | 3 925                           | 366   | 32.1                                     | 13.5                   |
| 5411101                            | Offices of lawyers (except legal aid societies) .....              | 74                      | 39 172             | 17 578                   | 3 925                           | 366   | 32.1                                     | 13.5                   |
| 5412                               | Accounting, tax return prep, bookkeeping, & payroll services ..... | 18                      | 6 217              | 2 427                    | 588                             | 76  | 39.0                                     | 1.2                    |
| 54121                              | Accounting, tax return prep, bookkeeping, & payroll services ..... | 18                      | 6 217              | 2 427                    | 588                             | 76  | 39.0                                     | 1.2                    |
| 541211                             | Offices of certified public accountants .....                      | 14                      | 5 594              | 2 126                    | 522                             | 66  | 36.1                                     | 1.4                    |
| 5413                               | Architectural, engineering, & related services .....               | 21                      | 113 576            | 44 698                   | 10 298                          | 881   | 7.3                                      | .5                     |
| 54131                              | Architectural services .....                                       | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 541310                             | Architectural services .....                                       | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 54133                              | Engineering services .....   | 13                      | 103 375            | 40 370                   | 9 314                           | 780   | 5.6                                      | .6                     |
| 541330                             | Engineering services .....   | 13                      | 103 375            | 40 370                   | 9 314                           | 780   | 5.6                                      | .6                     |
| 5414                               | Specialized design services .....                                  | 9                       | D                  | D                        | D                               | f   | D  | D                      |
| 54142                              | Industrial design services .....                                   | 1                       | D                  | D                        | D                               | f   | D  | D                      |
| 541420                             | Industrial design services .....                                   | 1                       | D                  | D                        | D                               | f   | D  | D                      |
| 54143                              | Graphic design services .....                                      | 7                       | D                  | D                        | D                               | a   | D  | D                      |
| 541430                             | Graphic design services .....                                      | 7                       | D                  | D                        | D                               | a   | D  | D                      |
| 5415                               | Computer systems design & related services .....                   | 19                      | 18 673             | 7 543                    | 1 630                           | 104   | 13.2                                     | 2.5                    |
| 54151                              | Computer systems design & related services .....                   | 19                      | 18 673             | 7 543                    | 1 630                           | 104   | 13.2                                     | 2.5                    |
| 541512                             | Computer systems design services .....                             | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416                               | Management, scientific, & technical consulting services .....      | 31                      | 22 913             | 8 831                    | 1 941                           | 149   | 29.5                                     | 6.0                    |
| 54161                              | Management consulting services .....                               | 25                      | 18 901             | 6 667                    | 1 387                           | 103   | 28.0                                     | .2                     |
| 541612                             | Human resources & executive search consulting services .....       | 8                       | 6 577              | 1 896                    | 606                             | 60  | 21.8                                     | —                      |
| 5416123                            | Human resources & personnel management consulting .....            | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 541618                             | Other management consulting services .....                         | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 54169                              | Other scientific & technical consulting services .....             | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 541690                             | Other scientific & technical consulting services .....             | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418                               | Advertising & related services .....                               | 9                       | D                  | D                        | D                               | c   | D  | D                      |
| 54184                              | Media representatives .....  | 4                       | D                  | D                        | D                               | c   | D  | D                      |
| 541840                             | Media representatives .....  | 4                       | D                  | D                        | D                               | c   | D  | D                      |
| 5418401                            | Radio & television advertising representatives .....               | 1                       | D                  | D                        | D                               | c   | D  | D                      |
| 5419                               | Other professional, scientific, & technical services .....         | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>WEST DEER TOWNSHIP, PA</b>      |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                          | <b>Professional, scientific, &amp; technical services</b> .....    | <b>2</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| <b>WEST GOSHEN TOWNSHIP, PA</b>    |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                          | <b>Professional, scientific, &amp; technical services</b> .....    | <b>100</b>              | <b>70 624</b>      | <b>37 554</b>            | <b>8 732</b>                    | <b>739</b>  | <b>28.1</b>                              | <b>4.0</b>             |
| 541                                | Professional, scientific, & technical services .....               | 100                     | 70 624             | 37 554                   | 8 732                           | 739   | 28.1                                     | 4.0                    |
| 5411                               | Legal services .....   | 14                      | 3 445              | 1 671                    | 683                             | 16  | 56.3                                     | 2.9                    |
| 54111                              | Offices of lawyers .....   | 13                      | D                  | D                        | D                               | a   | D  | D                      |
| 541110                             | Offices of lawyers .....   | 13                      | D                  | D                        | D                               | a   | D  | D                      |
| 5411101                            | Offices of lawyers (except legal aid societies) .....              | 13                      | D                  | D                        | D                               | a   | D  | D                      |
| 5412                               | Accounting, tax return prep, bookkeeping, & payroll services ..... | 12                      | 8 292              | 4 815                    | 1 109                           | 120   | 25.2                                     | —                      |
| 54121                              | Accounting, tax return prep, bookkeeping, & payroll services ..... | 12                      | 8 292              | 4 815                    | 1 109                           | 120   | 25.2                                     | —                      |
| 541211                             | Offices of certified public accountants .....                      | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413                               | Architectural, engineering, & related services .....               | 21                      | 13 810             | 5 295                    | 1 166                           | 111   | 39.0                                     | .3                     |
| 54133                              | Engineering services .....   | 15                      | 11 992             | 4 706                    | 1 021                           | 91  | 34.9                                     | .4                     |
| 541330                             | Engineering services .....   | 15                      | 11 992             | 4 706                    | 1 021                           | 91  | 34.9                                     | .4                     |
| 5415                               | Computer systems design & related services .....                   | 25                      | 29 160             | 16 979                   | 4 110                           | 306   | 17.7                                     | —                      |
| 54151                              | Computer systems design & related services .....                   | 25                      | 29 160             | 16 979                   | 4 110                           | 306   | 17.7                                     | —                      |
| 541512                             | Computer systems design services .....                             | 15                      | D                  | D                        | D                               | b   | D  | D                      |
| 5416                               | Management, scientific, & technical consulting services .....      | 17                      | 6 881              | 3 352                    | 554                             | 96  | 60.1                                     | 22.4                   |
| 54161                              | Management consulting services .....                               | 10                      | 3 610              | 1 896                    | 249                             | 63  | 46.2                                     | 35.3                   |
| 5418                               | Advertising & related services .....                               | 6                       | 8 017              | 5 210                    | 1 077                           | 86  | 1.7                                      | 14.0                   |
| <b>WEST HAZLETON, PA</b>           |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                          | <b>Professional, scientific, &amp; technical services</b> .....    | <b>14</b>               | <b>3 499</b>       | <b>1 612</b>             | <b>233</b>                      | <b>45</b>   | <b>35.3</b>                              | <b>22.5</b>            |
| 541                                | Professional, scientific, & technical services .....               | 14                      | 3 499              | 1 612                    | 233                             | 45  | 35.3                                     | 22.5                   |
| 5412                               | Accounting, tax return prep, bookkeeping, & payroll services ..... | 5                       | 1 035              | 408                      | 88                              | 20  | 56.9                                     | 43.1                   |
| 54121                              | Accounting, tax return prep, bookkeeping, & payroll services ..... | 5                       | 1 035              | 408                      | 88                              | 20  | 56.9                                     | 43.1                   |
| <b>WEST HEMPFIELD TOWNSHIP, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                          | <b>Professional, scientific, &amp; technical services</b> .....    | <b>6</b>                | <b>4 510</b>       | <b>2 166</b>             | <b>458</b>                      | <b>50</b>   | <b>5.2</b>                               | <b>33.1</b>            |
| 541                                | Professional, scientific, & technical services .....               | 6                       | 4 510              | 2 166                    | 458                             | 50  | 5.2                                      | 33.1                   |
| 5413                               | Architectural, engineering, & related services .....               | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>WEST LAMPETER TOWNSHIP, PA</b>  |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                          | <b>Professional, scientific, &amp; technical services</b> .....    | <b>14</b>               | <b>5 132</b>       | <b>2 744</b>             | <b>510</b>                      | <b>66</b>   | <b>37.7</b>                              | <b>11.0</b>            |
| 541                                | Professional, scientific, & technical services .....               | 14                      | 5 132              | 2 744                    | 510                             | 66  | 37.7                                     | 11.0                   |
| 5413                               | Architectural, engineering, & related services .....               | 4                       | 3 514              | 2 239                    | 402                             | 43  | 30.2                                     | 12.9                   |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>WEST MANCHESTER TOWNSHIP, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| 54                                  | Professional, scientific, & technical services .....       | 11                      | 2 032              | 772                      | 164                             | 28  | 37.0                                     | —                      |
| 541                                 | Professional, scientific, & technical services .....       | 11                      | 2 032              | 772                      | 164                             | 28  | 37.0                                     | —                      |
| <b>WEST MIFFLIN, PA</b>             |  |                         |                    |                          |                                 |   |  |                        |
| 54                                  | Professional, scientific, & technical services .....       | 29                      | D                  | D                        | D                               | h   | D  | D                      |
| 541                                 | Professional, scientific, & technical services .....       | 29                      | D                  | D                        | D                               | h   | D  | D                      |
| 5417                                | Scientific research & development services .....           | 2                       | D                  | D                        | D                               | g   | D  | D                      |
| 54171                               | R&D in the physical, engineering, & life sciences .....    | 2                       | D                  | D                        | D                               | g   | D  | D                      |
| 541710                              | R&D in the physical, engineering, & life sciences .....    | 2                       | D                  | D                        | D                               | g   | D  | D                      |
| 5417101                             | R&D in the physical & engineering sciences .....           | 2                       | D                  | D                        | D                               | g   | D  | D                      |
| 5419                                | Other professional, scientific, & technical services ..... | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>WESTMONT, PA</b>                 |  |                         |                    |                          |                                 |   |  |                        |
| 54                                  | Professional, scientific, & technical services .....       | 6                       | 1 316              | 558                      | 141                             | 17  | 67.0                                     | 33.0                   |
| 541                                 | Professional, scientific, & technical services .....       | 6                       | 1 316              | 558                      | 141                             | 17  | 67.0                                     | 33.0                   |
| <b>WEST NEWTON, PA</b>              |  |                         |                    |                          |                                 |   |  |                        |
| 54                                  | Professional, scientific, & technical services .....       | 6                       | 551                | 218                      | 58                              | 13  | 67.0                                     | 33.0                   |
| <b>WEST NORRITON TOWNSHIP, PA</b>   |  |                         |                    |                          |                                 |   |  |                        |
| 54                                  | Professional, scientific, & technical services .....       | 22                      | 8 707              | 2 775                    | 587                             | 102   | 43.9                                     | 5.8                    |
| 541                                 | Professional, scientific, & technical services .....       | 22                      | 8 707              | 2 775                    | 587                             | 102   | 43.9                                     | 5.8                    |
| 5419                                | Other professional, scientific, & technical services ..... | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>WEST PITTSBURGH, PA</b>          |  |                         |                    |                          |                                 |   |  |                        |
| 54                                  | Professional, scientific, & technical services .....       | 10                      | 5 758              | 2 221                    | 543                             | 73  | 43.3                                     | —                      |
| 541                                 | Professional, scientific, & technical services .....       | 10                      | 5 758              | 2 221                    | 543                             | 73  | 43.3                                     | —                      |
| 5411                                | Legal services .....                                       | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 54111                               | Offices of lawyers .....                                   | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 541110                              | Offices of lawyers .....                                   | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                             | Offices of lawyers (except legal aid societies) .....      | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413                                | Architectural, engineering, & related services .....       | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>WEST READING, PA</b>             |  |                         |                    |                          |                                 |   |  |                        |
| 54                                  | Professional, scientific, & technical services .....       | 10                      | 3 968              | 1 742                    | 399                             | 64  | 69.1                                     | 6.8                    |
| 541                                 | Professional, scientific, & technical services .....       | 10                      | 3 968              | 1 742                    | 399                             | 64  | 69.1                                     | 6.8                    |
| 5413                                | Architectural, engineering, & related services .....       | 4                       | 1 382              | 745                      | 166                             | 24  | 84.2                                     | 15.8                   |
| <b>WESTTOWN TOWNSHIP, PA</b>        |  |                         |                    |                          |                                 |   |  |                        |
| 54                                  | Professional, scientific, & technical services .....       | 29                      | 6 003              | 1 661                    | 322                             | 48  | 56.9                                     | 6.9                    |
| 541                                 | Professional, scientific, & technical services .....       | 29                      | 6 003              | 1 661                    | 322                             | 48  | 56.9                                     | 6.9                    |
| <b>WEST VIEW, PA</b>                |  |                         |                    |                          |                                 |   |  |                        |
| 54                                  | Professional, scientific, & technical services .....       | 13                      | 8 772              | 2 210                    | 431                             | 97  | 64.3                                     | 30.6                   |
| 541                                 | Professional, scientific, & technical services .....       | 13                      | 8 772              | 2 210                    | 431                             | 97  | 64.3                                     | 30.6                   |
| 5418                                | Advertising & related services .....                       | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| 54189                               | Other services related to advertising .....                | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| 541890                              | Other services related to advertising .....                | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| 5419                                | Other professional, scientific, & technical services ..... | 2                       | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>WEST WHITELAND TOWNSHIP, PA</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                          | <b>Professional, scientific, &amp; technical services .....</b>         | <b>167</b>              | <b>239 511</b>     | <b>104 317</b>           | <b>22 855</b>                   | <b>2 137</b>  | <b>12.3</b>                              | <b>26.5</b>            |
| 541                                | Professional, scientific, & technical services .....                    | 167                     | 239 511            | 104 317                  | 22 855                          | 2 137   | 12.3                                     | 26.5                   |
| 5411                               | Legal services .....  | 17                      | 7 766              | 3 713                    | 703                             | 68  | 11.3                                     | 5.7                    |
| 54111                              | Offices of lawyers .....  | 14                      | 7 032              | 3 321                    | 670                             | 56  | 10.1                                     | 6.2                    |
| 541110                             | Offices of lawyers .....  | 14                      | 7 032              | 3 321                    | 670                             | 56  | 10.1                                     | 6.2                    |
| 5411101                            | Offices of lawyers (except legal aid societies) .....                   | 14                      | 7 032              | 3 321                    | 670                             | 56  | 10.1                                     | 6.2                    |
| 5412                               | Accounting, tax return prep, bookkeeping, & payroll services .....      | 18                      | 5 165              | 2 014                    | 493                             | 71  | 32.5                                     | 25.6                   |
| 54121                              | Accounting, tax return prep, bookkeeping, & payroll services .....      | 18                      | 5 165              | 2 014                    | 493                             | 71  | 32.5                                     | 25.6                   |
| 541211                             | Offices of certified public accountants .....                           | 14                      | 4 797              | 1 843                    | 459                             | 56  | 32.0                                     | 22.9                   |
| 5413                               | Architectural, engineering, & related services .....                    | 29                      | 55 887             | 28 639                   | 5 061                           | 428   | 9.8                                      | 38.3                   |
| 54133                              | Engineering services .....  | 24                      | 50 904             | 27 127                   | 4 754                           | 393   | 6.1                                      | 39.3                   |
| 541330                             | Engineering services .....  | 24                      | 50 904             | 27 127                   | 4 754                           | 393   | 6.1                                      | 39.3                   |
| 5415                               | Computer systems design & related services .....                        | 35                      | 72 855             | 27 492                   | 6 156                           | 446   | 8.8                                      | 43.1                   |
| 54151                              | Computer systems design & related services .....                        | 35                      | 72 855             | 27 492                   | 6 156                           | 446   | 8.8                                      | 43.1                   |
| 541511                             | Custom computer programming services .....                              | 15                      | D                  | D                        | D                               | c   | D  | D                      |
| 541512                             | Computer systems design services .....                                  | 17                      | D                  | D                        | D                               | e   | D  | D                      |
| 5415121                            | Computer systems integrators .....                                      | 4                       | D                  | D                        | D                               | c   | D  | D                      |
| 5415122                            | Computer systems consultants (except systems integrators) .....         | 13                      | D                  | D                        | D                               | c   | D  | D                      |
| 5416                               | Management, scientific, & technical consulting services .....           | 40                      | 65 815             | 27 964                   | 7 020                           | 704   | 17.1                                     | 11.3                   |
| 54161                              | Management consulting services .....                                    | 25                      | 15 996             | 6 991                    | 1 497                           | 153   | 13.1                                     | 41.3                   |
| 541611                             | Administrative management & general management consulting service ..... | 18                      | 11 695             | 5 040                    | 1 142                           | 117   | 15.2                                     | 26.3                   |
| 54162                              | Environmental consulting services .....                                 | 8                       | 41 325             | 16 178                   | 4 370                           | 427   | 20.4                                     | 2.0                    |
| 541620                             | Environmental consulting services .....                                 | 8                       | 41 325             | 16 178                   | 4 370                           | 427   | 20.4                                     | 2.0                    |
| 54169                              | Other scientific & technical consulting services .....                  | 7                       | 8 494              | 4 795                    | 1 153                           | 124   | 8.2                                      | —                      |
| 541690                             | Other scientific & technical consulting services .....                  | 7                       | 8 494              | 4 795                    | 1 153                           | 124   | 8.2                                      | —                      |
| 5417                               | Scientific research & development services .....                        | 8                       | 16 653             | 9 265                    | 2 202                           | 152   | 2.9                                      | .6                     |
| 54171                              | R&D in the physical, engineering, & life sciences .....                 | 8                       | 16 653             | 9 265                    | 2 202                           | 152   | 2.9                                      | .6                     |
| 541710                             | R&D in the physical, engineering, & life sciences .....                 | 8                       | 16 653             | 9 265                    | 2 202                           | 152   | 2.9                                      | .6                     |
| 5417102                            | Research & development in the life sciences .....                       | 3                       | 14 868             | 8 892                    | 2 118                           | 138   | —  | —                      |
| 5418                               | Advertising & related services .....                                    | 12                      | 9 736              | 3 549                    | 786                             | 229   | 19.1                                     | 2.5                    |
| 54182                              | Public relations agencies .....   | 2                       | D                  | D                        | D                               | c   | D  | D                      |
| 541820                             | Public relations agencies .....   | 2                       | D                  | D                        | D                               | c   | D  | D                      |
| 5419                               | Other professional, scientific, & technical services .....              | 4                       | 4 620              | 1 394                    | 370                             | 35  | 7.7                                      | 25.5                   |
| <b>WEST WYOMING, PA</b>            |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                          | <b>Professional, scientific, &amp; technical services .....</b>         | <b>2</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| 541                                | Professional, scientific, & technical services .....                    | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 5412                               | Accounting, tax return prep, bookkeeping, & payroll services .....      | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 54121                              | Accounting, tax return prep, bookkeeping, & payroll services .....      | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>WEST YORK, PA</b>               |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                          | <b>Professional, scientific, &amp; technical services .....</b>         | <b>8</b>                | <b>3 149</b>       | <b>1 314</b>             | <b>300</b>                      | <b>86</b>   | <b>86.4</b>                              | <b>2.1</b>             |
| 541                                | Professional, scientific, & technical services .....                    | 8                       | 3 149              | 1 314                    | 300                             | 86  | 86.4                                     | 2.1                    |
| <b>WHITE TOWNSHIP, PA</b>          |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                          | <b>Professional, scientific, &amp; technical services .....</b>         | <b>8</b>                | <b>2 317</b>       | <b>820</b>               | <b>192</b>                      | <b>19</b>   | <b>9.6</b>                               | <b>13.2</b>            |
| 541                                | Professional, scientific, & technical services .....                    | 8                       | 2 317              | 820                      | 192                             | 19  | 9.6                                      | 13.2                   |
| 5413                               | Architectural, engineering, & related services .....                    | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>WHITEHALL, PA</b>               |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                          | <b>Professional, scientific, &amp; technical services .....</b>         | <b>23</b>               | <b>8 302</b>       | <b>3 658</b>             | <b>727</b>                      | <b>100</b>  | <b>65.7</b>                              | <b>5.0</b>             |
| 541                                | Professional, scientific, & technical services .....                    | 23                      | 8 302              | 3 658                    | 727                             | 100   | 65.7                                     | 5.0                    |
| 5412                               | Accounting, tax return prep, bookkeeping, & payroll services .....      | 6                       | 3 808              | 2 174                    | 455                             | 58  | 31.6                                     | 4.5                    |
| 54121                              | Accounting, tax return prep, bookkeeping, & payroll services .....      | 6                       | 3 808              | 2 174                    | 455                             | 58  | 31.6                                     | 4.5                    |
| 541211                             | Offices of certified public accountants .....                           | 6                       | 3 808              | 2 174                    | 455                             | 58  | 31.6                                     | 4.5                    |
| <b>WHITEHALL TOWNSHIP, PA</b>      |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                          | <b>Professional, scientific, &amp; technical services .....</b>         | <b>35</b>               | <b>15 526</b>      | <b>4 853</b>             | <b>824</b>                      | <b>174</b>  | <b>34.9</b>                              | <b>10.6</b>            |
| 541                                | Professional, scientific, & technical services .....                    | 35                      | 15 526             | 4 853                    | 824                             | 174   | 34.9                                     | 10.6                   |
| 5412                               | Accounting, tax return prep, bookkeeping, & payroll services .....      | 7                       | 2 293              | 209                      | 50                              | 12  | 96.1                                     | 3.9                    |
| 54121                              | Accounting, tax return prep, bookkeeping, & payroll services .....      | 7                       | 2 293              | 209                      | 50                              | 12  | 96.1                                     | 3.9                    |
| 541219                             | Other accounting services .....   | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 5413                               | Architectural, engineering, & related services .....                    | 7                       | 5 153              | 2 281                    | 294                             | 51  | 37.6                                     | 19.5                   |
| 5419                               | Other professional, scientific, & technical services .....              | 6                       | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>WHITEMARSH TOWNSHIP, PA</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services .....</b>         | <b>120</b>              | <b>133 608</b>     | <b>46 354</b>            | <b>9 332</b>                    | <b>743</b>  | <b>18.9</b>                              | <b>10.8</b>            |
| 541                            | Professional, scientific, & technical services .....                    | 120                     | 133 608            | 46 354                   | 9 332                           | 743   | 18.9                                     | 10.8                   |
| 5411                           | Legal services .....  | 21                      | 7 080              | 2 069                    | 392                             | 63  | 42.6                                     | 10.6                   |
| 54111                          | Offices of lawyers .....  | 19                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110                         | Offices of lawyers .....  | 19                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                        | Offices of lawyers (except legal aid societies) .....                   | 19                      | D                  | D                        | D                               | b   | D  | D                      |
| 5412                           | Accounting, tax return prep, bookkeeping, & payroll services .....      | 11                      | 5 512              | 2 145                    | 440                             | 75  | 29.2                                     | 51.1                   |
| 54121                          | Accounting, tax return prep, bookkeeping, & payroll services .....      | 11                      | 5 512              | 2 145                    | 440                             | 75  | 29.2                                     | 51.1                   |
| 541219                         | Other accounting services .....   | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413                           | Architectural, engineering, & related services .....                    | 23                      | 63 122             | 15 684                   | 4 105                           | 239   | 4.2                                      | 4.8                    |
| 54131                          | Architectural services .....  | 7                       | 4 579              | 2 319                    | 475                             | 70  | 21.7                                     | 3.2                    |
| 541310                         | Architectural services .....  | 7                       | 4 579              | 2 319                    | 475                             | 70  | 21.7                                     | 3.2                    |
| 54133                          | Engineering services .....  | 11                      | D                  | D                        | D                               | c   | D  | D                      |
| 541330                         | Engineering services .....  | 11                      | D                  | D                        | D                               | c   | D  | D                      |
| 5414                           | Specialized design services .....                                       | 6                       | 2 832              | 726                      | 131                             | 17  | 22.7                                     | —                      |
| 54143                          | Graphic design services .....   | 5                       | D                  | D                        | D                               | a   | D  | D                      |
| 541430                         | Graphic design services .....   | 5                       | D                  | D                        | D                               | a   | D  | D                      |
| 5415                           | Computer systems design & related services .....                        | 13                      | 7 464              | 3 447                    | 703                             | 63  | 64.4                                     | 27.0                   |
| 54151                          | Computer systems design & related services .....                        | 13                      | 7 464              | 3 447                    | 703                             | 63  | 64.4                                     | 27.0                   |
| 5416                           | Management, scientific, & technical consulting services .....           | 26                      | 21 334             | 11 713                   | 1 443                           | 110   | 35.2                                     | 7.5                    |
| 54161                          | Management consulting services .....                                    | 24                      | D                  | D                        | D                               | b   | D  | D                      |
| 541612                         | Human resources & executive search consulting services .....            | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416122                        | Executive placement services .....                                      | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 54162                          | Environmental consulting services .....                                 | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 541620                         | Environmental consulting services .....                                 | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 5417                           | Scientific research & development services .....                        | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418                           | Advertising & related services .....                                    | 14                      | 9 332              | 3 117                    | 656                             | 67  | 25.2                                     | 28.6                   |
| 5419                           | Other professional, scientific, & technical services .....              | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 54192                          | Photographic services .....   | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 541921                         | Photographic studios, portrait .....                                    | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>WHITE OAK, PA</b>           |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services .....</b>         | <b>12</b>               | <b>4 068</b>       | <b>1 328</b>             | <b>314</b>                      | <b>51</b>   | <b>17.1</b>                              | <b>29.5</b>            |
| 541                            | Professional, scientific, & technical services .....                    | 12                      | 4 068              | 1 328                    | 314                             | 51  | 17.1                                     | 29.5                   |
| 5411                           | Legal services .....  | 5                       | 3 374              | 1 114                    | 271                             | 34  | —  | 35.6                   |
| 54111                          | Offices of lawyers .....  | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 541110                         | Offices of lawyers .....  | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                        | Offices of lawyers (except legal aid societies) .....                   | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>WHITPAIN TOWNSHIP, PA</b>   |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services .....</b>         | <b>192</b>              | <b>370 584</b>     | <b>142 074</b>           | <b>33 569</b>                   | <b>2 731</b>  | <b>11.2</b>                              | <b>18.8</b>            |
| 541                            | Professional, scientific, & technical services .....                    | 192                     | 370 584            | 142 074                  | 33 569                          | 2 731   | 11.2                                     | 18.8                   |
| 5411                           | Legal services .....  | 50                      | 44 433             | 21 584                   | 4 387                           | 349   | 15.4                                     | 1.7                    |
| 54111                          | Offices of lawyers .....  | 45                      | 43 290             | 21 176                   | 4 316                           | 336   | 15.2                                     | 1.7                    |
| 541110                         | Offices of lawyers .....  | 45                      | 43 290             | 21 176                   | 4 316                           | 336   | 15.2                                     | 1.7                    |
| 5411101                        | Offices of lawyers (except legal aid societies) .....                   | 45                      | 43 290             | 21 176                   | 4 316                           | 336   | 15.2                                     | 1.7                    |
| 5412                           | Accounting, tax return prep, bookkeeping, & payroll services .....      | 25                      | 17 475             | 6 587                    | 1 475                           | 172   | 19.9                                     | 2.1                    |
| 54121                          | Accounting, tax return prep, bookkeeping, & payroll services .....      | 25                      | 17 475             | 6 587                    | 1 475                           | 172   | 19.9                                     | 2.1                    |
| 541211                         | Offices of certified public accountants .....                           | 17                      | 15 959             | 6 018                    | 1 385                           | 158   | 17.4                                     | 2.3                    |
| 5413                           | Architectural, engineering, & related services .....                    | 31                      | 100 718            | 42 907                   | 10 418                          | 805   | 7.1                                      | —                      |
| 54133                          | Engineering services .....  | 23                      | 97 341             | 41 716                   | 10 126                          | 768   | 5.7                                      | —                      |
| 541330                         | Engineering services .....  | 23                      | 97 341             | 41 716                   | 10 126                          | 768   | 5.7                                      | —                      |
| 5415                           | Computer systems design & related services .....                        | 33                      | 49 322             | 23 425                   | 5 264                           | 407   | 12.9                                     | 7.2                    |
| 54151                          | Computer systems design & related services .....                        | 33                      | 49 322             | 23 425                   | 5 264                           | 407   | 12.9                                     | 7.2                    |
| 541511                         | Custom computer programming services .....                              | 11                      | 21 603             | 11 492                   | 2 180                           | 199   | 5.8                                      | 1.9                    |
| 541512                         | Computer systems design services .....                                  | 17                      | 24 747             | 10 849                   | 2 909                           | 183   | 8.6                                      | 12.8                   |
| 5415121                        | Computer systems integrators .....                                      | 6                       | 20 603             | 8 786                    | 2 262                           | 135   | 6.2                                      | 1.3                    |
| 5416                           | Management, scientific, & technical consulting services .....           | 29                      | 86 383             | 22 753                   | 5 810                           | 384   | 15.3                                     | 49.5                   |
| 54161                          | Management consulting services .....                                    | 27                      | D                  | D                        | D                               | e   | D  | D                      |
| 541611                         | Administrative management & general management consulting service ..... | 13                      | 56 707             | 14 346                   | 4 028                           | 178   | 21.5                                     | 68.6                   |
| 541613                         | Marketing consulting services .....                                     | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 54169                          | Other scientific & technical consulting services .....                  | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 541690                         | Other scientific & technical consulting services .....                  | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 5417                           | Scientific research & development services .....                        | 4                       | D                  | D                        | D                               | c   | D  | D                      |
| 54171                          | R&D in the physical, engineering, & life sciences .....                 | 3                       | D                  | D                        | D                               | c   | D  | D                      |
| 541710                         | R&D in the physical, engineering, & life sciences .....                 | 3                       | D                  | D                        | D                               | c   | D  | D                      |
| 5418                           | Advertising & related services .....                                    | 10                      | 4 525              | 1 545                    | 318                             | 41  | 34.5                                     | —                      |
| 5419                           | Other professional, scientific, & technical services .....              | 7                       | D                  | D                        | D                               | e   | D  | D                      |
| 54191                          | Marketing research & public opinion polling .....                       | 3                       | D                  | D                        | D                               | e   | D  | D                      |
| 541910                         | Marketing research & public opinion polling .....                       | 3                       | D                  | D                        | D                               | e   | D  | D                      |
| 54192                          | Photographic services .....   | 4                       | 1 721              | 183                      | 45                              | 14  | 45.4                                     | 54.6                   |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>WILKES-BARRE, PA</b>        |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services .....</b>    | <b>148</b>              | <b>93 061</b>      | <b>39 544</b>            | <b>10 162</b>                   | <b>982</b>  | <b>30.7</b>                              | <b>3.3</b>             |
| 541                            | Professional, scientific, & technical services .....               | 148                     | 93 061             | 39 544                   | 10 162                          | 982   | 30.7                                     | 3.3                    |
| 5411                           | Legal services .....   | 78                      | 39 906             | 14 932                   | 4 741                           | 382   | 29.6                                     | 4.8                    |
| 54111                          | Offices of lawyers .....   | 75                      | 39 641             | 14 864                   | 4 726                           | 376   | 29.3                                     | 4.9                    |
| 541110                         | Offices of lawyers .....   | 75                      | 39 641             | 14 864                   | 4 726                           | 376   | 29.3                                     | 4.9                    |
| 5411101                        | Offices of lawyers (except legal aid societies) .....              | 75                      | 39 641             | 14 864                   | 4 726                           | 376   | 29.3                                     | 4.9                    |
| 5412                           | Accounting, tax return prep, bookkeeping, & payroll services ..... | 23                      | 17 252             | 10 042                   | 2 428                           | 233   | 22.6                                     | .7                     |
| 54121                          | Accounting, tax return prep, bookkeeping, & payroll services ..... | 23                      | 17 252             | 10 042                   | 2 428                           | 233   | 22.6                                     | .7                     |
| 541211                         | Offices of certified public accountants .....                      | 15                      | 14 717             | 9 052                    | 2 198                           | 199   | 23.0                                     | .9                     |
| 541219                         | Other accounting services .....                                    | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413                           | Architectural, engineering, & related services .....               | 18                      | 20 805             | 10 154                   | 2 052                           | 237   | 16.2                                     | 3.9                    |
| 54131                          | Architectural services .....                                       | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 541310                         | Architectural services .....                                       | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 54133                          | Engineering services .....   | 8                       | 12 648             | 7 274                    | 1 450                           | 159   | 9.0                                      | 4.4                    |
| 541330                         | Engineering services .....   | 8                       | 12 648             | 7 274                    | 1 450                           | 159   | 9.0                                      | 4.4                    |
| 5415                           | Computer systems design & related services .....                   | 6                       | 4 786              | 1 389                    | 303                             | 30  | 54.0                                     | —                      |
| 54151                          | Computer systems design & related services .....                   | 6                       | 4 786              | 1 389                    | 303                             | 30  | 54.0                                     | —                      |
| 5416                           | Management, scientific, & technical consulting services .....      | 12                      | 7 333              | 2 083                    | 442                             | 54  | 79.0                                     | 2.9                    |
| 54161                          | Management consulting services .....                               | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 5418                           | Advertising & related services .....                               | 5                       | 1 767              | 618                      | 132                             | 18  | 23.1                                     | —                      |
| <b>WILKINSBURG, PA</b>         |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services .....</b>    | <b>15</b>               | <b>5 348</b>       | <b>2 882</b>             | <b>704</b>                      | <b>172</b>  | <b>44.5</b>                              | <b>1.2</b>             |
| 541                            | Professional, scientific, & technical services .....               | 15                      | 5 348              | 2 882                    | 704                             | 172   | 44.5                                     | 1.2                    |
| 5412                           | Accounting, tax return prep, bookkeeping, & payroll services ..... | 2                       | D                  | D                        | D                               | c   | D  | D                      |
| 54121                          | Accounting, tax return prep, bookkeeping, & payroll services ..... | 2                       | D                  | D                        | D                               | c   | D  | D                      |
| 5413                           | Architectural, engineering, & related services .....               | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>WILLIAMSPORT, PA</b>        |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services .....</b>    | <b>76</b>               | <b>41 928</b>      | <b>17 461</b>            | <b>3 958</b>                    | <b>593</b>  | <b>27.7</b>                              | <b>1.1</b>             |
| 541                            | Professional, scientific, & technical services .....               | 76                      | 41 928             | 17 461                   | 3 958                           | 593   | 27.7                                     | 1.1                    |
| 5411                           | Legal services .....   | 38                      | 21 286             | 8 212                    | 1 836                           | 269   | 27.8                                     | 1.7                    |
| 54111                          | Offices of lawyers .....   | 38                      | 21 286             | 8 212                    | 1 836                           | 269   | 27.8                                     | 1.7                    |
| 541110                         | Offices of lawyers .....   | 38                      | 21 286             | 8 212                    | 1 836                           | 269   | 27.8                                     | 1.7                    |
| 5411101                        | Offices of lawyers (except legal aid societies) .....              | 38                      | 21 286             | 8 212                    | 1 836                           | 269   | 27.8                                     | 1.7                    |
| 5412                           | Accounting, tax return prep, bookkeeping, & payroll services ..... | 12                      | 5 092              | 2 581                    | 612                             | 75  | 45.1                                     | .9                     |
| 54121                          | Accounting, tax return prep, bookkeeping, & payroll services ..... | 12                      | 5 092              | 2 581                    | 612                             | 75  | 45.1                                     | .9                     |
| 541211                         | Offices of certified public accountants .....                      | 9                       | 4 991              | 2 554                    | 605                             | 68  | 44.9                                     | —                      |
| 5413                           | Architectural, engineering, & related services .....               | 10                      | 9 020              | 4 681                    | 1 022                           | 151   | 18.5                                     | .6                     |
| 5415                           | Computer systems design & related services .....                   | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 54151                          | Computer systems design & related services .....                   | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>WILLISTOWN TOWNSHIP, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services .....</b>    | <b>39</b>               | <b>56 353</b>      | <b>18 339</b>            | <b>3 659</b>                    | <b>411</b>  | <b>75.5</b>                              | <b>1.2</b>             |
| 541                            | Professional, scientific, & technical services .....               | 39                      | 56 353             | 18 339                   | 3 659                           | 411   | 75.5                                     | 1.2                    |
| 5413                           | Architectural, engineering, & related services .....               | 9                       | 4 492              | 1 659                    | 314                             | 28  | 51.7                                     | 8.1                    |
| 5415                           | Computer systems design & related services .....                   | 4                       | 6 279              | 3 665                    | 717                             | 79  | .6                                       | —                      |
| 54151                          | Computer systems design & related services .....                   | 4                       | 6 279              | 3 665                    | 717                             | 79  | .6                                       | —                      |
| 541512                         | Computer systems design services .....                             | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 5415122                        | Computer systems consultants (except systems integrators) .....    | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416                           | Management, scientific, & technical consulting services .....      | 17                      | 43 800             | 12 207                   | 2 573                           | 290   | 90.7                                     | .5                     |
| 54161                          | Management consulting services .....                               | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| 54162                          | Environmental consulting services .....                            | 2                       | D                  | D                        | D                               | c   | D  | D                      |
| 541620                         | Environmental consulting services .....                            | 2                       | D                  | D                        | D                               | c   | D  | D                      |
| <b>WILSON, PA</b>              |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services .....</b>    | <b>6</b>                | <b>697</b>         | <b>273</b>               | <b>53</b>                       | <b>15</b>   | <b>67.3</b>                              | <b>—</b>               |
| <b>WINDBER, PA</b>             |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services .....</b>    | <b>2</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| <b>WIND GAP, PA</b>            |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services .....</b>    | <b>9</b>                | <b>1 446</b>       | <b>422</b>               | <b>111</b>                      | <b>31</b>   | <b>48.1</b>                              | <b>17.6</b>            |
| 541                            | Professional, scientific, & technical services .....               | 9                       | 1 446              | 422                      | 111                             | 31  | 48.1                                     | 17.6                   |
| <b>WINDSOR TOWNSHIP, PA</b>    |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                      | <b>Professional, scientific, &amp; technical services .....</b>    | <b>4</b>                | <b>743</b>         | <b>205</b>               | <b>43</b>                       | <b>8</b>  | <b>83.3</b>                              | <b>—</b>               |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>WOMELSDORF, PA</b>   |   |                         |                    |                          |                                 |   |  |                        |
| 54                      | Professional, scientific, & technical services .....                    | 4                       | 755                | 379                      | 128                             | 27  | 100.0                                    | —                      |
| <b>WORMLEYSBURG, PA</b> |   |                         |                    |                          |                                 |   |  |                        |
| 54                      | Professional, scientific, & technical services .....                    | 11                      | 11 742             | 5 384                    | 1 330                           | 131   | 13.2                                     | —                      |
| 541                     | Professional, scientific, & technical services .....                    | 11                      | 11 742             | 5 384                    | 1 330                           | 131   | 13.2                                     | —                      |
| 5412                    | Accounting, tax return prep, bookkeeping, & payroll services .....      | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 54121                   | Accounting, tax return prep, bookkeeping, & payroll services .....      | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 541211                  | Offices of certified public accountants .....                           | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413                    | Architectural, engineering, & related services .....                    | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>WYOMING, PA</b>      |   |                         |                    |                          |                                 |   |  |                        |
| 54                      | Professional, scientific, & technical services .....                    | 11                      | 2 626              | 1 371                    | 306                             | 52  | 64.4                                     | 1.4                    |
| 541                     | Professional, scientific, & technical services .....                    | 11                      | 2 626              | 1 371                    | 306                             | 52  | 64.4                                     | 1.4                    |
| <b>WYOMISSING, PA</b>   |   |                         |                    |                          |                                 |   |  |                        |
| 54                      | Professional, scientific, & technical services .....                    | 79                      | 98 513             | 40 814                   | 8 993                           | 953   | 14.3                                     | 5.3                    |
| 541                     | Professional, scientific, & technical services .....                    | 79                      | 98 513             | 40 814                   | 8 993                           | 953   | 14.3                                     | 5.3                    |
| 5411                    | Legal services .....  | 21                      | D                  | D                        | D                               | c   | D  | D                      |
| 54111                   | Offices of lawyers .....  | 14                      | 11 727             | 5 995                    | 1 417                           | 122   | 15.9                                     | 2.4                    |
| 541110                  | Offices of lawyers .....  | 14                      | 11 727             | 5 995                    | 1 417                           | 122   | 15.9                                     | 2.4                    |
| 5411101                 | Offices of lawyers (except legal aid societies) .....                   | 14                      | 11 727             | 5 995                    | 1 417                           | 122   | 15.9                                     | 2.4                    |
| 54119                   | Other legal services .....  | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 541191                  | Title abstract & settlement offices .....                               | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 5412                    | Accounting, tax return prep, bookkeeping, & payroll services .....      | 14                      | 22 770             | 9 045                    | 2 130                           | 208   | 5.0                                      | .8                     |
| 54121                   | Accounting, tax return prep, bookkeeping, & payroll services .....      | 14                      | 22 770             | 9 045                    | 2 130                           | 208   | 5.0                                      | .8                     |
| 541211                  | Offices of certified public accountants .....                           | 13                      | D                  | D                        | D                               | c   | D  | D                      |
| 5413                    | Architectural, engineering, & related services .....                    | 17                      | D                  | D                        | D                               | e   | D  | D                      |
| 54133                   | Engineering services .....  | 9                       | D                  | D                        | D                               | c   | D  | D                      |
| 541330                  | Engineering services .....  | 9                       | D                  | D                        | D                               | c   | D  | D                      |
| 54137                   | Surveying & mapping (except geophysical) services .....                 | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 541370                  | Surveying & mapping (except geophysical) services .....                 | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 5415                    | Computer systems design & related services .....                        | 6                       | 18 766             | 4 825                    | 1 118                           | 137   | 9.5                                      | —                      |
| 54151                   | Computer systems design & related services .....                        | 6                       | 18 766             | 4 825                    | 1 118                           | 137   | 9.5                                      | —                      |
| 541512                  | Computer systems design services .....                                  | 3                       | D                  | D                        | D                               | c   | D  | D                      |
| 5415121                 | Computer systems integrators .....                                      | 3                       | D                  | D                        | D                               | c   | D  | D                      |
| 5416                    | Management, scientific, & technical consulting services .....           | 11                      | 11 753             | 5 342                    | 1 232                           | 76  | 10.7                                     | 2.5                    |
| 54161                   | Management consulting services .....                                    | 11                      | 11 753             | 5 342                    | 1 232                           | 76  | 10.7                                     | 2.5                    |
| 541611                  | Administrative management & general management consulting service ..... | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 541613                  | Marketing consulting services .....                                     | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 5418                    | Advertising & related services .....                                    | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>YEADON, PA</b>       |   |                         |                    |                          |                                 |   |  |                        |
| 54                      | Professional, scientific, & technical services .....                    | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>YORK, PA</b>         |   |                         |                    |                          |                                 |   |  |                        |
| 54                      | Professional, scientific, & technical services .....                    | 177                     | 122 608            | 50 421                   | 11 794                          | 1 390   | 24.0                                     | 5.3                    |
| 541                     | Professional, scientific, & technical services .....                    | 177                     | 122 608            | 50 421                   | 11 794                          | 1 390   | 24.0                                     | 5.3                    |
| 5411                    | Legal services .....  | 97                      | 39 512             | 14 712                   | 3 210                           | 438   | 21.0                                     | 6.5                    |
| 54111                   | Offices of lawyers .....  | 91                      | D                  | D                        | D                               | e   | D  | D                      |
| 541110                  | Offices of lawyers .....  | 91                      | D                  | D                        | D                               | e   | D  | D                      |
| 5411101                 | Offices of lawyers (except legal aid societies) .....                   | 91                      | D                  | D                        | D                               | e   | D  | D                      |
| 5412                    | Accounting, tax return prep, bookkeeping, & payroll services .....      | 20                      | 12 473             | 4 614                    | 1 258                           | 184   | 17.3                                     | 1.1                    |
| 54121                   | Accounting, tax return prep, bookkeeping, & payroll services .....      | 20                      | 12 473             | 4 614                    | 1 258                           | 184   | 17.3                                     | 1.1                    |
| 541211                  | Offices of certified public accountants .....                           | 11                      | D                  | D                        | D                               | c   | D  | D                      |
| 5413                    | Architectural, engineering, & related services .....                    | 25                      | D                  | D                        | D                               | f   | D  | D                      |
| 54131                   | Architectural services .....  | 4                       | 4 276              | 1 601                    | 258                             | 30  | 33.3                                     | 11.7                   |
| 541310                  | Architectural services .....  | 4                       | 4 276              | 1 601                    | 258                             | 30  | 33.3                                     | 11.7                   |
| 54133                   | Engineering services .....  | 19                      | 42 498             | 19 922                   | 4 913                           | 499   | 24.1                                     | .4                     |
| 541330                  | Engineering services .....  | 19                      | 42 498             | 19 922                   | 4 913                           | 499   | 24.1                                     | .4                     |
| 5414                    | Specialized design services .....                                       | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 5415                    | Computer systems design & related services .....                        | 6                       | 7 221              | 1 710                    | 363                             | 41  | 50.7                                     | 28.2                   |
| 54151                   | Computer systems design & related services .....                        | 6                       | 7 221              | 1 710                    | 363                             | 41  | 50.7                                     | 28.2                   |
| 541512                  | Computer systems design services .....                                  | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416                    | Management, scientific, & technical consulting services .....           | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 54161                   | Management consulting services .....                                    | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418                    | Advertising & related services .....                                    | 9                       | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>YORK TOWNSHIP, PA</b>               |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                              | <b>Professional, scientific, &amp; technical services</b> .....         | <b>24</b>               | <b>12 054</b>      | <b>4 695</b>             | <b>1 018</b>                    | <b>436</b>  | <b>48.9</b>                              | <b>9.0</b>             |
| 541                                    | Professional, scientific, & technical services .....                    | 24                      | 12 054             | 4 695                    | 1 018                           | 436   | 48.9                                     | 9.0                    |
| 5412                                   | Accounting, tax return prep, bookkeeping, & payroll services .....      | 5                       | D                  | D                        | D                               | e   | D  | D                      |
| 54121                                  | Accounting, tax return prep, bookkeeping, & payroll services .....      | 5                       | D                  | D                        | D                               | e   | D  | D                      |
| 541213                                 | Tax return preparation services .....                                   | 1                       | D                  | D                        | D                               | e   | D  | D                      |
| 5413                                   | Architectural, engineering, & related services .....                    | 3                       | 3 663              | 1 642                    | 187                             | 39  | D  | 8.5                    |
| 5414                                   | Specialized design services .....                                       | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 54143                                  | Graphic design services .....   | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 541430                                 | Graphic design services .....   | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>YOUNGWOOD, PA</b>                   |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                              | <b>Professional, scientific, &amp; technical services</b> .....         | <b>7</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>b</b>  | <b>D</b>                                 | <b>D</b>               |
| 541                                    | Professional, scientific, & technical services .....                    | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>ZELIENOPLE, PA</b>                  |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                              | <b>Professional, scientific, &amp; technical services</b> .....         | <b>18</b>               | <b>15 643</b>      | <b>3 723</b>             | <b>738</b>                      | <b>113</b>  | <b>10.8</b>                              | <b>1.7</b>             |
| 541                                    | Professional, scientific, & technical services .....                    | 18                      | 15 643             | 3 723                    | 738                             | 113   | 10.8                                     | 1.7                    |
| 5413                                   | Architectural, engineering, & related services .....                    | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 54131                                  | Architectural services .....  | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 541310                                 | Architectural services .....  | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416                                   | Management, scientific, & technical consulting services .....           | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 54161                                  | Management consulting services .....                                    | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 541614                                 | Process, physical distribution, & logistics consulting services .....   | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>BALANCE OF ADAMS COUNTY, PA</b>     |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                              | <b>Professional, scientific, &amp; technical services</b> .....         | <b>36</b>               | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>b</b>  | <b>D</b>                                 | <b>D</b>               |
| 541                                    | Professional, scientific, & technical services .....                    | 36                      | D                  | D                        | D                               | b   | D  | D                      |
| 5413                                   | Architectural, engineering, & related services .....                    | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416                                   | Management, scientific, & technical consulting services .....           | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>BALANCE OF ALLEGHENY COUNTY, PA</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                              | <b>Professional, scientific, &amp; technical services</b> .....         | <b>282</b>              | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>i</b>  | <b>D</b>                                 | <b>D</b>               |
| 541                                    | Professional, scientific, & technical services .....                    | 282                     | D                  | D                        | D                               | i   | D  | D                      |
| 5411                                   | Legal services .....  | 30                      | D                  | D                        | D                               | b   | D  | D                      |
| 54111                                  | Offices of lawyers .....  | 26                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110                                 | Offices of lawyers .....  | 26                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                                | Offices of lawyers (except legal aid societies) .....                   | 26                      | D                  | D                        | D                               | b   | D  | D                      |
| 5412                                   | Accounting, tax return prep, bookkeeping, & payroll services .....      | 36                      | D                  | D                        | D                               | c   | D  | D                      |
| 54121                                  | Accounting, tax return prep, bookkeeping, & payroll services .....      | 36                      | D                  | D                        | D                               | c   | D  | D                      |
| 541211                                 | Offices of certified public accountants .....                           | 19                      | D                  | D                        | D                               | c   | D  | D                      |
| 541213                                 | Tax return preparation services .....                                   | 4                       | 887                | 180                      | 61                              | 25  | 35.2                                     | —                      |
| 541219                                 | Other accounting services .....   | 13                      | 2 611              | 1 062                    | 280                             | 66  | 14.3                                     | 27.3                   |
| 5413                                   | Architectural, engineering, & related services .....                    | 68                      | D                  | D                        | D                               | g   | D  | D                      |
| 54133                                  | Engineering services .....  | 46                      | 165 053            | 44 142                   | 11 318                          | 921   | 4.2                                      | 5.8                    |
| 541330                                 | Engineering services .....  | 46                      | 165 053            | 44 142                   | 11 318                          | 921   | 4.2                                      | 5.8                    |
| 54138                                  | Testing laboratories .....  | 11                      | 11 209             | 4 903                    | 1 046                           | 132   | 10.8                                     | 18.7                   |
| 541380                                 | Testing laboratories .....  | 11                      | 11 209             | 4 903                    | 1 046                           | 132   | 10.8                                     | 18.7                   |
| 5414                                   | Specialized design services .....                                       | 16                      | D                  | D                        | D                               | b   | D  | D                      |
| 54143                                  | Graphic design services .....   | 9                       | 2 764              | 868                      | 172                             | 34  | 74.0                                     | 18.7                   |
| 541430                                 | Graphic design services .....   | 9                       | 2 764              | 868                      | 172                             | 34  | 74.0                                     | 18.7                   |
| 5415                                   | Computer systems design & related services .....                        | 38                      | 269 714            | 139 153                  | 28 917                          | 2 710   | 1.5                                      | —                      |
| 54151                                  | Computer systems design & related services .....                        | 38                      | 269 714            | 139 153                  | 28 917                          | 2 710   | 1.5                                      | —                      |
| 541511                                 | Custom computer programming services .....                              | 15                      | D                  | D                        | D                               | g   | D  | D                      |
| 541512                                 | Computer systems design services .....                                  | 19                      | 31 026             | 12 057                   | 2 831                           | 287   | 10.1                                     | .4                     |
| 5415121                                | Computer systems integrators .....                                      | 9                       | 25 701             | 9 511                    | 2 183                           | 236   | 2.3                                      | —                      |
| 5415122                                | Computer systems consultants (except systems integrators) .....         | 10                      | 5 325              | 2 546                    | 648                             | 51  | 47.8                                     | 2.5                    |
| 5416                                   | Management, scientific, & technical consulting services .....           | 60                      | D                  | D                        | D                               | g   | D  | D                      |
| 54161                                  | Management consulting services .....                                    | 40                      | D                  | D                        | D                               | f   | D  | D                      |
| 541611                                 | Administrative management & general management consulting service ..... | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| 541612                                 | Human resources & executive search consulting services .....            | 14                      | D                  | D                        | D                               | f   | D  | D                      |
| 5416123                                | Human resources & personnel management consulting .....                 | 7                       | D                  | D                        | D                               | f   | D  | D                      |
| 54162                                  | Environmental consulting services .....                                 | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 541620                                 | Environmental consulting services .....                                 | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 54169                                  | Other scientific & technical consulting services .....                  | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 541690                                 | Other scientific & technical consulting services .....                  | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 5417                                   | Scientific research & development services .....                        | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418                                   | Advertising & related services .....                                    | 17                      | D                  | D                        | D                               | e   | D  | D                      |
| 54189                                  | Other services related to advertising .....                             | 5                       | 2 306              | 632                      | 143                             | 37  | 5.7                                      | —                      |
| 541890                                 | Other services related to advertising .....                             | 5                       | 2 306              | 632                      | 143                             | 37  | 5.7                                      | —                      |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>BALANCE OF ARMSTRONG COUNTY, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                              | <b>Professional, scientific, &amp; technical services .....</b>    | <b>35</b>               | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>c</b>  | <b>D</b>                                 | <b>D</b>               |
| 541                                    | Professional, scientific, & technical services .....               | 35                      | D                  | D                        | D                               | c   | D  | D                      |
| 5413                                   | Architectural, engineering, & related services .....               | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| 5416                                   | Management, scientific, & technical consulting services .....      | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 54161                                  | Management consulting services .....                               | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>BALANCE OF BEAVER COUNTY, PA</b>    |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                              | <b>Professional, scientific, &amp; technical services .....</b>    | <b>50</b>               | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>f</b>  | <b>D</b>                                 | <b>D</b>               |
| 541                                    | Professional, scientific, & technical services .....               | 50                      | D                  | D                        | D                               | f   | D  | D                      |
| 5412                                   | Accounting, tax return prep, bookkeeping, & payroll services ..... | 13                      | 2 828              | 1 757                    | 303                             | 37  | 33.9                                     | 3.1                    |
| 54121                                  | Accounting, tax return prep, bookkeeping, & payroll services ..... | 13                      | 2 828              | 1 757                    | 303                             | 37  | 33.9                                     | 3.1                    |
| 5413                                   | Architectural, engineering, & related services .....               | 11                      | D                  | D                        | D                               | e   | D  | D                      |
| 54133                                  | Engineering services .....   | 7                       | D                  | D                        | D                               | e   | D  | D                      |
| 541330                                 | Engineering services .....   | 7                       | D                  | D                        | D                               | e   | D  | D                      |
| 5414                                   | Specialized design services .....                                  | 1                       | D                  | D                        | D                               | c   | D  | D                      |
| 5418                                   | Advertising & related services .....                               | 4                       | D                  | D                        | D                               | e   | D  | D                      |
| 54186                                  | Direct mail advertising .....                                      | 1                       | D                  | D                        | D                               | e   | D  | D                      |
| 541860                                 | Direct mail advertising .....                                      | 1                       | D                  | D                        | D                               | e   | D  | D                      |
| <b>BALANCE OF BEDFORD COUNTY, PA</b>   |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                              | <b>Professional, scientific, &amp; technical services .....</b>    | <b>10</b>               | <b>2 523</b>       | <b>1 075</b>             | <b>276</b>                      | <b>47</b>   | <b>42.6</b>                              | <b>22.4</b>            |
| 541                                    | Professional, scientific, & technical services .....               | 10                      | 2 523              | 1 075                    | 276                             | 47  | 42.6                                     | 22.4                   |
| <b>BALANCE OF BERKS COUNTY, PA</b>     |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                              | <b>Professional, scientific, &amp; technical services .....</b>    | <b>140</b>              | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>f</b>  | <b>D</b>                                 | <b>D</b>               |
| 541                                    | Professional, scientific, & technical services .....               | 140                     | D                  | D                        | D                               | f   | D  | D                      |
| 5412                                   | Accounting, tax return prep, bookkeeping, & payroll services ..... | 21                      | D                  | D                        | D                               | b   | D  | D                      |
| 54121                                  | Accounting, tax return prep, bookkeeping, & payroll services ..... | 21                      | D                  | D                        | D                               | b   | D  | D                      |
| 541219                                 | Other accounting services .....                                    | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| 5413                                   | Architectural, engineering, & related services .....               | 36                      | D                  | D                        | D                               | f   | D  | D                      |
| 54131                                  | Architectural services .....                                       | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 541310                                 | Architectural services .....                                       | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 54133                                  | Engineering services .....   | 14                      | D                  | D                        | D                               | e   | D  | D                      |
| 541330                                 | Engineering services .....   | 14                      | D                  | D                        | D                               | e   | D  | D                      |
| 54134                                  | Drafting services .....  | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 541340                                 | Drafting services .....  | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 5415                                   | Computer systems design & related services .....                   | 27                      | 12 317             | 5 763                    | 1 330                           | 139   | 19.6                                     | 1.4                    |
| 54151                                  | Computer systems design & related services .....                   | 27                      | 12 317             | 5 763                    | 1 330                           | 139   | 19.6                                     | 1.4                    |
| 541512                                 | Computer systems design services .....                             | 11                      | 5 927              | 2 704                    | 694                             | 56  | 15.7                                     | 3.0                    |
| 5416                                   | Management, scientific, & technical consulting services .....      | 28                      | D                  | D                        | D                               | b   | D  | D                      |
| 54161                                  | Management consulting services .....                               | 19                      | D                  | D                        | D                               | b   | D  | D                      |
| 5418                                   | Advertising & related services .....                               | 7                       | D                  | D                        | D                               | c   | D  | D                      |
| <b>BALANCE OF BLAIR COUNTY, PA</b>     |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                              | <b>Professional, scientific, &amp; technical services .....</b>    | <b>28</b>               | <b>33 915</b>      | <b>12 985</b>            | <b>3 036</b>                    | <b>472</b>  | <b>13.2</b>                              | <b>.4</b>              |
| 541                                    | Professional, scientific, & technical services .....               | 28                      | 33 915             | 12 985                   | 3 036                           | 472   | 13.2                                     | .4                     |
| 5413                                   | Architectural, engineering, & related services .....               | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418                                   | Advertising & related services .....                               | 3                       | D                  | D                        | D                               | e   | D  | D                      |
| 54186                                  | Direct mail advertising .....                                      | 1                       | D                  | D                        | D                               | e   | D  | D                      |
| 541860                                 | Direct mail advertising .....                                      | 1                       | D                  | D                        | D                               | e   | D  | D                      |
| <b>BALANCE OF BRADFORD COUNTY, PA</b>  |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                              | <b>Professional, scientific, &amp; technical services .....</b>    | <b>28</b>               | <b>7 108</b>       | <b>1 972</b>             | <b>446</b>                      | <b>110</b>  | <b>49.6</b>                              | <b>36.8</b>            |
| 541                                    | Professional, scientific, & technical services .....               | 28                      | 7 108              | 1 972                    | 446                             | 110   | 49.6                                     | 36.8                   |
| 5412                                   | Accounting, tax return prep, bookkeeping, & payroll services ..... | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 54121                                  | Accounting, tax return prep, bookkeeping, & payroll services ..... | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 5413                                   | Architectural, engineering, & related services .....               | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>BALANCE OF BUCKS COUNTY, PA</b>   |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                            | <b>Professional, scientific, &amp; technical services .....</b>         | <b>408</b>              | <b>197 112</b>     | <b>74 704</b>            | <b>15 790</b>                   | <b>1 648</b>  | <b>44.7</b>                              | <b>6.0</b>             |
| 541                                  | Professional, scientific, & technical services .....                    | 408                     | 197 112            | 74 704                   | 15 790                          | 1 648   | 44.7                                     | 6.0                    |
| 5411                                 | Legal services .....  | 59                      | D                  | D                        | D                               | c   | D  | D                      |
| 54111                                | Offices of lawyers .....  | 43                      | D                  | D                        | D                               | c   | D  | D                      |
| 541110                               | Offices of lawyers .....  | 43                      | D                  | D                        | D                               | c   | D  | D                      |
| 5411101                              | Offices of lawyers (except legal aid societies) .....                   | 43                      | D                  | D                        | D                               | c   | D  | D                      |
| 54119                                | Other legal services .....  | 16                      | D                  | D                        | D                               | b   | D  | D                      |
| 5412                                 | Accounting, tax return prep, bookkeeping, & payroll services .....      | 44                      | 8 613              | 3 268                    | 784                             | 142   | 52.7                                     | 7.9                    |
| 54121                                | Accounting, tax return prep, bookkeeping, & payroll services .....      | 44                      | 8 613              | 3 268                    | 784                             | 142   | 52.7                                     | 7.9                    |
| 541211                               | Offices of certified public accountants .....                           | 23                      | 6 802              | 2 478                    | 587                             | 75  | 49.8                                     | 8.0                    |
| 541219                               | Other accounting services .....   | 15                      | D                  | D                        | D                               | b   | D  | D                      |
| 5413                                 | Architectural, engineering, & related services .....                    | 63                      | D                  | D                        | D                               | f   | D  | D                      |
| 54133                                | Engineering services .....  | 51                      | D                  | D                        | D                               | e   | D  | D                      |
| 541330                               | Engineering services .....  | 51                      | D                  | D                        | D                               | e   | D  | D                      |
| 5414                                 | Specialized design services .....                                       | 25                      | 10 747             | 2 477                    | 548                             | 68  | 53.6                                     | .8                     |
| 54141                                | Interior design services .....  | 10                      | 5 254              | 853                      | 221                             | 28  | 55.6                                     | —                      |
| 541410                               | Interior design services .....  | 10                      | 5 254              | 853                      | 221                             | 28  | 55.6                                     | —                      |
| 54143                                | Graphic design services .....   | 11                      | 3 905              | 1 141                    | 229                             | 25  | 64.8                                     | 2.1                    |
| 541430                               | Graphic design services .....   | 11                      | 3 905              | 1 141                    | 229                             | 25  | 64.8                                     | 2.1                    |
| 5414301                              | Graphic design services (except commercial art & medical artists) ..    | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 5415                                 | Computer systems design & related services .....                        | 68                      | D                  | D                        | D                               | c   | D  | D                      |
| 54151                                | Computer systems design & related services .....                        | 68                      | D                  | D                        | D                               | c   | D  | D                      |
| 541511                               | Custom computer programming services .....                              | 27                      | D                  | D                        | D                               | b   | D  | D                      |
| 541512                               | Computer systems design services .....                                  | 29                      | D                  | D                        | D                               | b   | D  | D                      |
| 541519                               | Other computer related services .....                                   | 11                      | D                  | D                        | D                               | a   | D  | D                      |
| 5416                                 | Management, scientific, & technical consulting services .....           | 104                     | 54 950             | 23 040                   | 4 677                           | 439   | 52.4                                     | 8.6                    |
| 54161                                | Management consulting services .....                                    | 81                      | 42 361             | 19 650                   | 4 008                           | 355   | 55.1                                     | 10.7                   |
| 541611                               | Administrative management & general management consulting service ..... | 30                      | 25 309             | 12 191                   | 2 724                           | 209   | 57.3                                     | 4.8                    |
| 541612                               | Human resources & executive search consulting services .....            | 23                      | 10 306             | 4 962                    | 815                             | 100   | 45.1                                     | 21.9                   |
| 5416122                              | Executive placement services .....                                      | 13                      | 6 377              | 3 007                    | 439                             | 68  | 39.0                                     | 35.4                   |
| 541613                               | Marketing consulting services .....                                     | 25                      | D                  | D                        | D                               | b   | D  | D                      |
| 54169                                | Other scientific & technical consulting services .....                  | 12                      | 9 139              | 1 974                    | 379                             | 48  | 23.2                                     | 1.0                    |
| 541690                               | Other scientific & technical consulting services .....                  | 12                      | 9 139              | 1 974                    | 379                             | 48  | 23.2                                     | 1.0                    |
| 5418                                 | Advertising & related services .....                                    | 26                      | D                  | D                        | D                               | b   | D  | D                      |
| 54189                                | Other services related to advertising .....                             | 8                       | 5 473              | 873                      | 214                             | 24  | 80.4                                     | —                      |
| 541890                               | Other services related to advertising .....                             | 8                       | 5 473              | 873                      | 214                             | 24  | 80.4                                     | —                      |
| 5419                                 | Other professional, scientific, & technical services .....              | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| <b>BALANCE OF BUTLER COUNTY, PA</b>  |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                            | <b>Professional, scientific, &amp; technical services .....</b>         | <b>93</b>               | <b>26 513</b>      | <b>9 323</b>             | <b>1 977</b>                    | <b>344</b>  | <b>56.5</b>                              | <b>19.8</b>            |
| 541                                  | Professional, scientific, & technical services .....                    | 93                      | 26 513             | 9 323                    | 1 977                           | 344   | 56.5                                     | 19.8                   |
| 5412                                 | Accounting, tax return prep, bookkeeping, & payroll services .....      | 20                      | 2 944              | 959                      | 250                             | 66  | 99.0                                     | 1.0                    |
| 54121                                | Accounting, tax return prep, bookkeeping, & payroll services .....      | 20                      | 2 944              | 959                      | 250                             | 66  | 99.0                                     | 1.0                    |
| 5413                                 | Architectural, engineering, & related services .....                    | 27                      | D                  | D                        | D                               | c   | D  | D                      |
| 54133                                | Engineering services .....  | 14                      | D                  | D                        | D                               | c   | D  | D                      |
| 541330                               | Engineering services .....  | 14                      | D                  | D                        | D                               | c   | D  | D                      |
| 5415                                 | Computer systems design & related services .....                        | 16                      | D                  | D                        | D                               | b   | D  | D                      |
| 54151                                | Computer systems design & related services .....                        | 16                      | D                  | D                        | D                               | b   | D  | D                      |
| 5419                                 | Other professional, scientific, & technical services .....              | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>BALANCE OF CAMBRIA COUNTY, PA</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                            | <b>Professional, scientific, &amp; technical services .....</b>         | <b>44</b>               | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>e</b>  | <b>D</b>                                 | <b>D</b>               |
| 541                                  | Professional, scientific, & technical services .....                    | 44                      | D                  | D                        | D                               | e   | D  | D                      |
| 5412                                 | Accounting, tax return prep, bookkeeping, & payroll services .....      | 13                      | D                  | D                        | D                               | b   | D  | D                      |
| 54121                                | Accounting, tax return prep, bookkeeping, & payroll services .....      | 13                      | D                  | D                        | D                               | b   | D  | D                      |
| 541211                               | Offices of certified public accountants .....                           | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413                                 | Architectural, engineering, & related services .....                    | 14                      | D                  | D                        | D                               | c   | D  | D                      |
| 5419                                 | Other professional, scientific, & technical services .....              | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>BALANCE OF CAMERON COUNTY, PA</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                            | <b>Professional, scientific, &amp; technical services .....</b>         | <b>1</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| <b>BALANCE OF CARBON COUNTY, PA</b>  |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                            | <b>Professional, scientific, &amp; technical services .....</b>         | <b>12</b>               | <b>1 804</b>       | <b>719</b>               | <b>118</b>                      | <b>16</b>   | <b>79.7</b>                              | <b>4.7</b>             |
| 541                                  | Professional, scientific, & technical services .....                    | 12                      | 1 804              | 719                      | 118                             | 16  | 79.7                                     | 4.7                    |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>BALANCE OF CENTRE COUNTY, PA</b>     |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                               | <b>Professional, scientific, &amp; technical services .....</b>         | <b>57</b>               | <b>64 577</b>      | <b>39 192</b>            | <b>9 610</b>                    | <b>905</b>  | <b>15.9</b>                              | <b>.2</b>              |
| 541                                     | Professional, scientific, & technical services .....                    | 57                      | 64 577             | 39 192                   | 9 610                           | 905   | 15.9                                     | .2                     |
| 5412                                    | Accounting, tax return prep, bookkeeping, & payroll services .....      | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 54121                                   | Accounting, tax return prep, bookkeeping, & payroll services .....      | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413                                    | Architectural, engineering, & related services .....                    | 19                      | D                  | D                        | D                               | c   | D  | D                      |
| 5415                                    | Computer systems design & related services .....                        | 6                       | D                  | D                        | D                               | f   | D  | D                      |
| 54151                                   | Computer systems design & related services .....                        | 6                       | D                  | D                        | D                               | f   | D  | D                      |
| 541512                                  | Computer systems design services .....                                  | 4                       | D                  | D                        | D                               | f   | D  | D                      |
| 5415121                                 | Computer systems integrators .....                                      | 1                       | D                  | D                        | D                               | f   | D  | D                      |
| 5416                                    | Management, scientific, & technical consulting services .....           | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| <b>BALANCE OF CHESTER COUNTY, PA</b>    |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                               | <b>Professional, scientific, &amp; technical services .....</b>         | <b>350</b>              | <b>682 843</b>     | <b>262 141</b>           | <b>70 545</b>                   | <b>4 706</b>  | <b>9.7</b>                               | <b>2.9</b>             |
| 541                                     | Professional, scientific, & technical services .....                    | 350                     | 682 843            | 262 141                  | 70 545                          | 4 706   | 9.7                                      | 2.9                    |
| 5411                                    | Legal services .....  | 20                      | D                  | D                        | D                               | b   | D  | D                      |
| 54111                                   | Offices of lawyers .....  | 16                      | 3 655              | 1 413                    | 206                             | 26  | 58.9                                     | 14.7                   |
| 541110                                  | Offices of lawyers .....  | 16                      | 3 655              | 1 413                    | 206                             | 26  | 58.9                                     | 14.7                   |
| 5411101                                 | Offices of lawyers (except legal aid societies) .....                   | 16                      | 3 655              | 1 413                    | 206                             | 26  | 58.9                                     | 14.7                   |
| 5412                                    | Accounting, tax return prep, bookkeeping, & payroll services .....      | 30                      | 4 466              | 1 896                    | 463                             | 85  | 65.0                                     | 9.5                    |
| 54121                                   | Accounting, tax return prep, bookkeeping, & payroll services .....      | 30                      | 4 466              | 1 896                    | 463                             | 85  | 65.0                                     | 9.5                    |
| 541219                                  | Other accounting services .....   | 16                      | 2 571              | 1 095                    | 261                             | 54  | 49.2                                     | 6.5                    |
| 5413                                    | Architectural, engineering, & related services .....                    | 68                      | D                  | D                        | D                               | c   | D  | D                      |
| 54131                                   | Architectural services .....  | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 541310                                  | Architectural services .....  | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 54133                                   | Engineering services .....  | 42                      | D                  | D                        | D                               | c   | D  | D                      |
| 541330                                  | Engineering services .....  | 42                      | D                  | D                        | D                               | c   | D  | D                      |
| 5414                                    | Specialized design services .....                                       | 15                      | D                  | D                        | D                               | b   | D  | D                      |
| 54143                                   | Graphic design services .....   | 10                      | 10 891             | 2 946                    | 639                             | 55  | 23.3                                     | —                      |
| 541430                                  | Graphic design services .....   | 10                      | 10 891             | 2 946                    | 639                             | 55  | 23.3                                     | —                      |
| 5414301                                 | Graphic design services (except commercial art & medical artists) ..    | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 5415                                    | Computer systems design & related services .....                        | 80                      | D                  | D                        | D                               | h   | D  | D                      |
| 54151                                   | Computer systems design & related services .....                        | 80                      | D                  | D                        | D                               | h   | D  | D                      |
| 541511                                  | Custom computer programming services .....                              | 34                      | D                  | D                        | D                               | c   | D  | D                      |
| 541512                                  | Computer systems design services .....                                  | 38                      | D                  | D                        | D                               | h   | D  | D                      |
| 5415121                                 | Computer systems integrators .....                                      | 15                      | D                  | D                        | D                               | h   | D  | D                      |
| 5415122                                 | Computer systems consultants (except systems integrators) .....         | 23                      | D                  | D                        | D                               | c   | D  | D                      |
| 5416                                    | Management, scientific, & technical consulting services .....           | 95                      | D                  | D                        | D                               | e   | D  | D                      |
| 54161                                   | Management consulting services .....                                    | 64                      | D                  | D                        | D                               | c   | D  | D                      |
| 541611                                  | Administrative management & general management consulting service ..... | 25                      | D                  | D                        | D                               | b   | D  | D                      |
| 541612                                  | Human resources & executive search consulting services .....            | 12                      | 9 000              | 4 689                    | 952                             | 105   | 28.9                                     | .1                     |
| 5416123                                 | Human resources & personnel management consulting .....                 | 7                       | 8 053              | 4 373                    | 877                             | 90  | 20.7                                     | —                      |
| 541613                                  | Marketing consulting services .....                                     | 14                      | 6 221              | 2 118                    | 264                             | 29  | 32.1                                     | 30.7                   |
| 54162                                   | Environmental consulting services .....                                 | 16                      | D                  | D                        | D                               | b   | D  | D                      |
| 541620                                  | Environmental consulting services .....                                 | 16                      | D                  | D                        | D                               | b   | D  | D                      |
| 5417                                    | Scientific research & development services .....                        | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418                                    | Advertising & related services .....                                    | 25                      | D                  | D                        | D                               | b   | D  | D                      |
| 54189                                   | Other services related to advertising .....                             | 8                       | D                  | D                        | D                               | a   | D  | D                      |
| 541890                                  | Other services related to advertising .....                             | 8                       | D                  | D                        | D                               | a   | D  | D                      |
| 5419                                    | Other professional, scientific, & technical services .....              | 9                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>BALANCE OF CLARION COUNTY, PA</b>    |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                               | <b>Professional, scientific, &amp; technical services .....</b>         | <b>17</b>               | <b>10 942</b>      | <b>4 292</b>             | <b>804</b>                      | <b>82</b>   | <b>17.7</b>                              | <b>6.7</b>             |
| 541                                     | Professional, scientific, & technical services .....                    | 17                      | 10 942             | 4 292                    | 804                             | 82  | 17.7                                     | 6.7                    |
| 5416                                    | Management, scientific, & technical consulting services .....           | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 54161                                   | Management consulting services .....                                    | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 541611                                  | Administrative management & general management consulting service ..... | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>BALANCE OF CLEARFIELD COUNTY, PA</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                               | <b>Professional, scientific, &amp; technical services .....</b>         | <b>19</b>               | <b>4 324</b>       | <b>1 623</b>             | <b>370</b>                      | <b>76</b>   | <b>54.0</b>                              | <b>18.9</b>            |
| 541                                     | Professional, scientific, & technical services .....                    | 19                      | 4 324              | 1 623                    | 370                             | 76  | 54.0                                     | 18.9                   |
| 5413                                    | Architectural, engineering, & related services .....                    | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>BALANCE OF CLINTON COUNTY, PA</b>    |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                               | <b>Professional, scientific, &amp; technical services .....</b>         | <b>10</b>               | <b>2 205</b>       | <b>471</b>               | <b>100</b>                      | <b>27</b>   | <b>88.8</b>                              | <b>6.7</b>             |
| 541                                     | Professional, scientific, & technical services .....                    | 10                      | 2 205              | 471                      | 100                             | 27  | 88.8                                     | 6.7                    |
| 5413                                    | Architectural, engineering, & related 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>BALANCE OF COLUMBIA COUNTY, PA</b>   |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                               | <b>Professional, scientific, &amp; technical services</b> .....         | <b>28</b>               | <b>18 866</b>      | <b>10 122</b>            | <b>1 823</b>                    | <b>428</b>  | <b>14.2</b>                              | <b>1.0</b>             |
| 541                                     | Professional, scientific, & technical services .....                    | 28                      | 18 866             | 10 122                   | 1 823                           | 428   | 14.2                                     | 1.0                    |
| 5416                                    | Management, scientific, & technical consulting services .....           | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 54161                                   | Management consulting services .....                                    | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418                                    | Advertising & related services .....                                    | 2                       | D                  | D                        | D                               | e   | D  | D                      |
| <b>BALANCE OF CRAWFORD COUNTY, PA</b>   |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                               | <b>Professional, scientific, &amp; technical services</b> .....         | <b>28</b>               | <b>9 322</b>       | <b>2 963</b>             | <b>751</b>                      | <b>103</b>  | <b>40.9</b>                              | <b>2.9</b>             |
| 541                                     | Professional, scientific, & technical services .....                    | 28                      | 9 322              | 2 963                    | 751                             | 103   | 40.9                                     | 2.9                    |
| 5412                                    | Accounting, tax return prep, bookkeeping, & payroll services .....      | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 54121                                   | Accounting, tax return prep, bookkeeping, & payroll services .....      | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413                                    | Architectural, engineering, & related services .....                    | 6                       | 1 524              | 483                      | 105                             | 17  | 100.0                                    | —                      |
| 5416                                    | Management, scientific, & technical consulting services .....           | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>BALANCE OF CUMBERLAND COUNTY, PA</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                               | <b>Professional, scientific, &amp; technical services</b> .....         | <b>36</b>               | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>c</b>  | <b>D</b>                                 | <b>D</b>               |
| 541                                     | Professional, scientific, & technical services .....                    | 36                      | D                  | D                        | D                               | c   | D  | D                      |
| 5413                                    | Architectural, engineering, & related services .....                    | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>BALANCE OF DAUPHIN COUNTY, PA</b>    |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                               | <b>Professional, scientific, &amp; technical services</b> .....         | <b>41</b>               | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>e</b>  | <b>D</b>                                 | <b>D</b>               |
| 541                                     | Professional, scientific, & technical services .....                    | 41                      | D                  | D                        | D                               | e   | D  | D                      |
| 5412                                    | Accounting, tax return prep, bookkeeping, & payroll services .....      | 7                       | 3 326              | 2 445                    | 573                             | 66  | 13.0                                     | —                      |
| 54121                                   | Accounting, tax return prep, bookkeeping, & payroll services .....      | 7                       | 3 326              | 2 445                    | 573                             | 66  | 13.0                                     | —                      |
| 5413                                    | Architectural, engineering, & related services .....                    | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 5415                                    | Computer systems design & related services .....                        | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 54151                                   | Computer systems design & related services .....                        | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 541512                                  | Computer systems design services .....                                  | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 5417                                    | Scientific research & development services .....                        | 1                       | D                  | D                        | D                               | c   | D  | D                      |
| 54171                                   | R&D in the physical, engineering, & life sciences .....                 | 1                       | D                  | D                        | D                               | c   | D  | D                      |
| 541710                                  | R&D in the physical, engineering, & life sciences .....                 | 1                       | D                  | D                        | D                               | c   | D  | D                      |
| 5417101                                 | R&D in the physical & engineering sciences .....                        | 1                       | D                  | D                        | D                               | c   | D  | D                      |
| <b>BALANCE OF DELAWARE COUNTY, PA</b>   |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                               | <b>Professional, scientific, &amp; technical services</b> .....         | <b>177</b>              | <b>205 777</b>     | <b>73 842</b>            | <b>16 878</b>                   | <b>1 259</b>  | <b>18.6</b>                              | <b>4.5</b>             |
| 541                                     | Professional, scientific, & technical services .....                    | 177                     | 205 777            | 73 842                   | 16 878                          | 1 259   | 18.6                                     | 4.5                    |
| 5411                                    | Legal services .....  | 17                      | 8 746              | 3 077                    | 795                             | 72  | 46.5                                     | 7.5                    |
| 54111                                   | Offices of lawyers .....  | 13                      | 8 300              | 2 970                    | 769                             | 66  | 47.0                                     | 4.5                    |
| 541110                                  | Offices of lawyers .....  | 13                      | 8 300              | 2 970                    | 769                             | 66  | 47.0                                     | 4.5                    |
| 5411101                                 | Offices of lawyers (except legal aid societies) .....                   | 13                      | 8 300              | 2 970                    | 769                             | 66  | 47.0                                     | 4.5                    |
| 5412                                    | Accounting, tax return prep, bookkeeping, & payroll services .....      | 17                      | 7 685              | 2 814                    | 637                             | 77  | 20.1                                     | 3.2                    |
| 54121                                   | Accounting, tax return prep, bookkeeping, & payroll services .....      | 17                      | 7 685              | 2 814                    | 637                             | 77  | 20.1                                     | 3.2                    |
| 541211                                  | Offices of certified public accountants .....                           | 8                       | 4 901              | 1 781                    | 451                             | 42  | 22.9                                     | 2.1                    |
| 541219                                  | Other accounting services .....   | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413                                    | Architectural, engineering, & related services .....                    | 39                      | D                  | D                        | D                               | e   | D  | D                      |
| 54131                                   | Architectural services .....  | 6                       | 4 756              | 1 725                    | 380                             | 47  | 38.6                                     | —                      |
| 541310                                  | Architectural services .....  | 6                       | 4 756              | 1 725                    | 380                             | 47  | 38.6                                     | —                      |
| 54133                                   | Engineering services .....  | 29                      | D                  | D                        | D                               | c   | D  | D                      |
| 541330                                  | Engineering services .....  | 29                      | D                  | D                        | D                               | c   | D  | D                      |
| 5414                                    | Specialized design services .....                                       | 8                       | D                  | D                        | D                               | a   | D  | D                      |
| 54143                                   | Graphic design services .....   | 5                       | 5 969              | 462                      | 80                              | 14  | 26.2                                     | 1.4                    |
| 541430                                  | Graphic design services .....   | 5                       | 5 969              | 462                      | 80                              | 14  | 26.2                                     | 1.4                    |
| 5414302                                 | Commercial art .....  | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 5415                                    | Computer systems design & related services .....                        | 35                      | D                  | D                        | D                               | e   | D  | D                      |
| 54151                                   | Computer systems design & related services .....                        | 35                      | D                  | D                        | D                               | e   | D  | D                      |
| 541511                                  | Custom computer programming services .....                              | 19                      | D                  | D                        | D                               | c   | D  | D                      |
| 541512                                  | Computer systems design services .....                                  | 11                      | D                  | D                        | D                               | c   | D  | D                      |
| 5415122                                 | Computer systems consultants (except systems integrators) .....         | 10                      | D                  | D                        | D                               | c   | D  | D                      |
| 5416                                    | Management, scientific, & technical consulting services .....           | 41                      | D                  | D                        | D                               | c   | D  | D                      |
| 54161                                   | Management consulting services .....                                    | 33                      | D                  | D                        | D                               | b   | D  | D                      |
| 541611                                  | Administrative management & general management consulting service ..... | 15                      | D                  | D                        | D                               | b   | D  | D                      |
| 541612                                  | Human resources & executive search consulting services .....            | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| 54162                                   | Environmental consulting services .....                                 | 5                       | D                  | D                        | D                               | c   | D  | D                      |
| 541620                                  | Environmental consulting services .....                                 | 5                       | D                  | D                        | D                               | c   | D  | D                      |
| 5418                                    | Advertising & related services .....                                    | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 5419                                    | Other professional, scientific, & technical services .....              | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>BALANCE OF ELK COUNTY, PA</b>        |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                               | <b>Professional, scientific, &amp; technical services</b> .....         | <b>2</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>BALANCE OF ERIE COUNTY, PA</b>       |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                               | <b>Professional, scientific, &amp; technical services .....</b>    | <b>36</b>               | <b>7 816</b>       | <b>2 459</b>             | <b>460</b>                      | <b>107</b>  | <b>70.5</b>                              | <b>2.0</b>             |
| 541                                     | Professional, scientific, & technical services .....               | 36                      | 7 816              | 2 459                    | 460                             | 107   | 70.5                                     | 2.0                    |
| 5413                                    | Architectural, engineering, & related services .....               | 10                      | 1 565              | 764                      | 106                             | 24  | 76.4                                     | —                      |
| 5419                                    | Other professional, scientific, & technical services .....         | 5                       | 2 342              | 336                      | 60                              | 22  | 45.1                                     | —                      |
| 54192                                   | Photographic services .....  | 5                       | 2 342              | 336                      | 60                              | 22  | 45.1                                     | —                      |
| 541921                                  | Photographic studios, portrait .....                               | 5                       | 2 342              | 336                      | 60                              | 22  | 45.1                                     | —                      |
| <b>BALANCE OF FAYETTE COUNTY, PA</b>    |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                               | <b>Professional, scientific, &amp; technical services .....</b>    | <b>27</b>               | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>c</b>  | <b>D</b>                                 | <b>D</b>               |
| 541                                     | Professional, scientific, & technical services .....               | 27                      | D                  | D                        | D                               | c   | D  | D                      |
| 5412                                    | Accounting, tax return prep, bookkeeping, & payroll services ..... | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 54121                                   | Accounting, tax return prep, bookkeeping, & payroll services ..... | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413                                    | Architectural, engineering, & related services .....               | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>BALANCE OF FOREST COUNTY, PA</b>     |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                               | <b>Professional, scientific, &amp; technical services .....</b>    | <b>3</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| <b>BALANCE OF FRANKLIN COUNTY, PA</b>   |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                               | <b>Professional, scientific, &amp; technical services .....</b>    | <b>21</b>               | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>c</b>  | <b>D</b>                                 | <b>D</b>               |
| 541                                     | Professional, scientific, & technical services .....               | 21                      | D                  | D                        | D                               | c   | D  | D                      |
| 5412                                    | Accounting, tax return prep, bookkeeping, & payroll services ..... | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 54121                                   | Accounting, tax return prep, bookkeeping, & payroll services ..... | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413                                    | Architectural, engineering, & related services .....               | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 54134                                   | Drafting services .....  | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 541340                                  | Drafting services .....  | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>BALANCE OF FULTON COUNTY, PA</b>     |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                               | <b>Professional, scientific, &amp; technical services .....</b>    | <b>12</b>               | <b>1 649</b>       | <b>357</b>               | <b>94</b>                       | <b>31</b>   | <b>77.9</b>                              | <b>—</b>               |
| 541                                     | Professional, scientific, & technical services .....               | 12                      | 1 649              | 357                      | 94                              | 31  | 77.9                                     | —                      |
| <b>BALANCE OF GREENE COUNTY, PA</b>     |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                               | <b>Professional, scientific, &amp; technical services .....</b>    | <b>7</b>                | <b>1 406</b>       | <b>531</b>               | <b>142</b>                      | <b>26</b>   | <b>91.8</b>                              | <b>—</b>               |
| 541                                     | Professional, scientific, & technical services .....               | 7                       | 1 406              | 531                      | 142                             | 26  | 91.8                                     | —                      |
| <b>BALANCE OF HUNTINGDON COUNTY, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                               | <b>Professional, scientific, &amp; technical services .....</b>    | <b>5</b>                | <b>721</b>         | <b>245</b>               | <b>48</b>                       | <b>9</b>  | <b>89.9</b>                              | <b>10.1</b>            |
| <b>BALANCE OF INDIANA COUNTY, PA</b>    |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                               | <b>Professional, scientific, &amp; technical services .....</b>    | <b>14</b>               | <b>23 182</b>      | <b>5 025</b>             | <b>1 297</b>                    | <b>155</b>  | <b>3.2</b>                               | <b>75.8</b>            |
| 541                                     | Professional, scientific, & technical services .....               | 14                      | 23 182             | 5 025                    | 1 297                           | 155   | 3.2                                      | 75.8                   |
| 5413                                    | Architectural, engineering, & related services .....               | 5                       | D                  | D                        | D                               | c   | D  | D                      |
| 54133                                   | Engineering services .....   | 2                       | D                  | D                        | D                               | c   | D  | D                      |
| 541330                                  | Engineering services .....   | 2                       | D                  | D                        | D                               | c   | D  | D                      |
| 5415                                    | Computer systems design & related services .....                   | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 54151                                   | Computer systems design & related services .....                   | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 5418                                    | Advertising & related services .....                               | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 54189                                   | Other services related to advertising .....                        | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 541890                                  | Other services related to advertising .....                        | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>BALANCE OF JEFFERSON COUNTY, PA</b>  |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                               | <b>Professional, scientific, &amp; technical services .....</b>    | <b>21</b>               | <b>5 155</b>       | <b>2 312</b>             | <b>781</b>                      | <b>116</b>  | <b>66.0</b>                              | <b>4.1</b>             |
| 541                                     | Professional, scientific, & technical services .....               | 21                      | 5 155              | 2 312                    | 781                             | 116   | 66.0                                     | 4.1                    |
| 5413                                    | Architectural, engineering, & related services .....               | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| <b>BALANCE OF JUNIATA COUNTY, PA</b>    |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                               | <b>Professional, scientific, &amp; technical services .....</b>    | <b>18</b>               | <b>2 150</b>       | <b>453</b>               | <b>112</b>                      | <b>34</b>   | <b>70.1</b>                              | <b>—</b>               |
| 541                                     | Professional, scientific, & technical services .....               | 18                      | 2 150              | 453                      | 112                             | 34  | 70.1                                     | —                      |

See footnotes at end of table.

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|---|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
|   |  |                         |                    |                          |                                 |   | From administrative records <sup>1</sup> | Estimated <sup>2</sup> |
| <b>BALANCE OF LACKAWANNA COUNTY, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                               | <b>Professional, scientific, &amp; technical services .....</b>    | <b>52</b>               | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>e</b>  | <b>D</b>                                 | <b>D</b>               |
| 541                                     | Professional, scientific, & technical services .....               | 52                      | D                  | D                        | D                               | e   | D  | D                      |
| 5412                                    | Accounting, tax return prep, bookkeeping, & payroll services ..... | 7                       | 1 074              | 423                      | 120                             | 35  | 100.0                                    | —                      |
| 54121                                   | Accounting, tax return prep, bookkeeping, & payroll services ..... | 7                       | 1 074              | 423                      | 120                             | 35  | 100.0                                    | —                      |
| 5413                                    | Architectural, engineering, & related services .....               | 10                      | 5 093              | 2 374                    | 561                             | 91  | 34.5                                     | 1.2                    |
| 5416                                    | Management, scientific, & technical consulting services .....      | 13                      | D                  | D                        | D                               | b   | D  | D                      |
| 54161                                   | Management consulting services .....                               | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 54162                                   | Environmental consulting services .....                            | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 541620                                  | Environmental consulting services .....                            | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418                                    | Advertising & related services .....                               | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>BALANCE OF LANCASTER COUNTY, PA</b>  |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                               | <b>Professional, scientific, &amp; technical services .....</b>    | <b>123</b>              | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>g</b>  | <b>D</b>                                 | <b>D</b>               |
| 541                                     | Professional, scientific, & technical services .....               | 123                     | D                  | D                        | D                               | g   | D  | D                      |
| 5412                                    | Accounting, tax return prep, bookkeeping, & payroll services ..... | 30                      | 7 890              | 2 809                    | 713                             | 144   | 38.8                                     | 1.7                    |
| 54121                                   | Accounting, tax return prep, bookkeeping, & payroll services ..... | 30                      | 7 890              | 2 809                    | 713                             | 144   | 38.8                                     | 1.7                    |
| 541211                                  | Offices of certified public accountants .....                      | 12                      | 6 247              | 2 346                    | 616                             | 108   | 26.4                                     | —                      |
| 541219                                  | Other accounting services .....                                    | 13                      | 1 313              | 382                      | 77                              | 20  | 82.5                                     | 10.4                   |
| 5413                                    | Architectural, engineering, & related services .....               | 24                      | D                  | D                        | D                               | f   | D  | D                      |
| 54138                                   | Testing laboratories .....   | 4                       | D                  | D                        | D                               | f   | D  | D                      |
| 541380                                  | Testing laboratories .....   | 4                       | D                  | D                        | D                               | f   | D  | D                      |
| 5414                                    | Specialized design services .....                                  | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 54143                                   | Graphic design services .....                                      | 5                       | D                  | D                        | D                               | a   | D  | D                      |
| 541430                                  | Graphic design services .....                                      | 5                       | D                  | D                        | D                               | a   | D  | D                      |
| 5415                                    | Computer systems design & related services .....                   | 10                      | 3 721              | 840                      | 164                             | 31  | 85.9                                     | 1.8                    |
| 54151                                   | Computer systems design & related services .....                   | 10                      | 3 721              | 840                      | 164                             | 31  | 85.9                                     | 1.8                    |
| 5416                                    | Management, scientific, & technical consulting services .....      | 17                      | D                  | D                        | D                               | b   | D  | D                      |
| 54162                                   | Environmental consulting services .....                            | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 541620                                  | Environmental consulting services .....                            | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418                                    | Advertising & related services .....                               | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| 54189                                   | Other services related to advertising .....                        | 5                       | D                  | D                        | D                               | a   | D  | D                      |
| 541890                                  | Other services related to advertising .....                        | 5                       | D                  | D                        | D                               | a   | D  | D                      |
| 5419                                    | Other professional, scientific, & technical services .....         | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>BALANCE OF LAWRENCE COUNTY, PA</b>   |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                               | <b>Professional, scientific, &amp; technical services .....</b>    | <b>26</b>               | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>c</b>  | <b>D</b>                                 | <b>D</b>               |
| 541                                     | Professional, scientific, & technical services .....               | 26                      | D                  | D                        | D                               | c   | D  | D                      |
| 5411                                    | Legal services .....   | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 54111                                   | Offices of lawyers .....   | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110                                  | Offices of lawyers .....   | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                                 | Offices of lawyers (except legal aid societies) .....              | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 5412                                    | Accounting, tax return prep, bookkeeping, & payroll services ..... | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 54121                                   | Accounting, tax return prep, bookkeeping, & payroll services ..... | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>BALANCE OF LEBANON COUNTY, PA</b>    |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                               | <b>Professional, scientific, &amp; technical services .....</b>    | <b>36</b>               | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>c</b>  | <b>D</b>                                 | <b>D</b>               |
| 541                                     | Professional, scientific, & technical services .....               | 36                      | D                  | D                        | D                               | c   | D  | D                      |
| 5412                                    | Accounting, tax return prep, bookkeeping, & payroll services ..... | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 54121                                   | Accounting, tax return prep, bookkeeping, & payroll services ..... | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 5413                                    | Architectural, engineering, & related services .....               | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416                                    | Management, scientific, & technical consulting services .....      | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 54161                                   | Management consulting services .....                               | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>BALANCE OF LEHIGH COUNTY, PA</b>     |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                               | <b>Professional, scientific, &amp; technical services .....</b>    | <b>66</b>               | <b>38 371</b>      | <b>16 866</b>            | <b>2 725</b>                    | <b>282</b>  | <b>43.1</b>                              | <b>19.8</b>            |
| 541                                     | Professional, scientific, & technical services .....               | 66                      | 38 371             | 16 866                   | 2 725                           | 282   | 43.1                                     | 19.8                   |
| 5411                                    | Legal services .....   | 9                       | 5 448              | 2 734                    | 291                             | 27  | 17.5                                     | 28.8                   |
| 54111                                   | Offices of lawyers .....   | 9                       | 5 448              | 2 734                    | 291                             | 27  | 17.5                                     | 28.8                   |
| 541110                                  | Offices of lawyers .....   | 9                       | 5 448              | 2 734                    | 291                             | 27  | 17.5                                     | 28.8                   |
| 5411101                                 | Offices of lawyers (except legal aid societies) .....              | 9                       | 5 448              | 2 734                    | 291                             | 27  | 17.5                                     | 28.8                   |
| 5412                                    | Accounting, tax return prep, bookkeeping, & payroll services ..... | 9                       | 5 205              | 3 046                    | 70                              | 14  | 13.8                                     | 78.9                   |
| 54121                                   | Accounting, tax return prep, bookkeeping, & payroll services ..... | 9                       | 5 205              | 3 046                    | 70                              | 14  | 13.8                                     | 78.9                   |
| 5413                                    | Architectural, engineering, & related services .....               | 17                      | D                  | D                        | D                               | c   | D  | D                      |
| 54133                                   | Engineering services .....   | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| 541330                                  | Engineering services .....   | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| 5415                                    | Computer systems design & related services .....                   | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 54151                                   | Computer systems design & related services .....                   | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416                                    | Management, scientific, & technical consulting services .....      | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| 5418                                    | Advertising & related services .....                               | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 5419                                    | Other professional, scientific, & technical 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>BALANCE OF LUZERNE COUNTY, PA</b>  |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                             | <b>Professional, scientific, &amp; technical services .....</b>         | <b>63</b>               | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>c</b>  | <b>D</b>                                 | <b>D</b>               |
| 541                                   | Professional, scientific, & technical services .....                    | 63                      | D                  | D                        | D                               | c   | D  | D                      |
| 5412                                  | Accounting, tax return prep, bookkeeping, & payroll services .....      | 17                      | 1 638              | 470                      | 101                             | 51  | 75.4                                     | 20.0                   |
| 54121                                 | Accounting, tax return prep, bookkeeping, & payroll services .....      | 17                      | 1 638              | 470                      | 101                             | 51  | 75.4                                     | 20.0                   |
| 5413                                  | Architectural, engineering, & related services .....                    | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 5418                                  | Advertising & related services .....                                    | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 54189                                 | Other services related to advertising .....                             | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 541890                                | Other services related to advertising .....                             | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>BALANCE OF LYCOMING COUNTY, PA</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                             | <b>Professional, scientific, &amp; technical services .....</b>         | <b>23</b>               | <b>6 169</b>       | <b>1 824</b>             | <b>451</b>                      | <b>227</b>  | <b>75.7</b>                              | <b>—</b>               |
| 541                                   | Professional, scientific, & technical services .....                    | 23                      | 6 169              | 1 824                    | 451                             | 227   | 75.7                                     | —                      |
| 5412                                  | Accounting, tax return prep, bookkeeping, & payroll services .....      | 5                       | D                  | D                        | D                               | c   | D  | D                      |
| 54121                                 | Accounting, tax return prep, bookkeeping, & payroll services .....      | 5                       | D                  | D                        | D                               | c   | D  | D                      |
| 541213                                | Tax return preparation services .....                                   | 2                       | D                  | D                        | D                               | c   | D  | D                      |
| 5413                                  | Architectural, engineering, & related services .....                    | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418                                  | Advertising & related services .....                                    | 4                       | D                  | D                        | D                               | a   | D  | D                      |
| 54189                                 | Other services related to advertising .....                             | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| 541890                                | Other services related to advertising .....                             | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>BALANCE OF MC KEAN COUNTY, PA</b>  |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                             | <b>Professional, scientific, &amp; technical services .....</b>         | <b>25</b>               | <b>4 336</b>       | <b>1 370</b>             | <b>333</b>                      | <b>111</b>  | <b>74.2</b>                              | <b>2.7</b>             |
| 541                                   | Professional, scientific, & technical services .....                    | 25                      | 4 336              | 1 370                    | 333                             | 111   | 74.2                                     | 2.7                    |
| 5413                                  | Architectural, engineering, & related services .....                    | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>BALANCE OF MERCER COUNTY, PA</b>   |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                             | <b>Professional, scientific, &amp; technical services .....</b>         | <b>36</b>               | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>c</b>  | <b>D</b>                                 | <b>D</b>               |
| 541                                   | Professional, scientific, & technical services .....                    | 36                      | D                  | D                        | D                               | c   | D  | D                      |
| 5416                                  | Management, scientific, & technical consulting services .....           | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 54161                                 | Management consulting services .....                                    | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 541611                                | Administrative management & general management consulting service ..... | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>BALANCE OF MIFFLIN COUNTY, PA</b>  |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                             | <b>Professional, scientific, &amp; technical services .....</b>         | <b>4</b>                | <b>781</b>         | <b>236</b>               | <b>58</b>                       | <b>11</b>   | <b>17.2</b>                              | <b>—</b>               |
| <b>BALANCE OF MONROE COUNTY, PA</b>   |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                             | <b>Professional, scientific, &amp; technical services .....</b>         | <b>92</b>               | <b>18 941</b>      | <b>7 049</b>             | <b>1 372</b>                    | <b>260</b>  | <b>44.0</b>                              | <b>14.6</b>            |
| 541                                   | Professional, scientific, & technical services .....                    | 92                      | 18 941             | 7 049                    | 1 372                           | 260   | 44.0                                     | 14.6                   |
| 5412                                  | Accounting, tax return prep, bookkeeping, & payroll services .....      | 16                      | D                  | D                        | D                               | b   | D  | D                      |
| 54121                                 | Accounting, tax return prep, bookkeeping, & payroll services .....      | 16                      | D                  | D                        | D                               | b   | D  | D                      |
| 5413                                  | Architectural, engineering, & related services .....                    | 17                      | D                  | D                        | D                               | b   | D  | D                      |
| 5416                                  | Management, scientific, & technical consulting services .....           | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| 54161                                 | Management consulting services .....                                    | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 5419                                  | Other professional, scientific, & technical services .....              | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 54192                                 | Photographic services .....   | 4                       | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>BALANCE OF MONTGOMERY COUNTY, PA</b>     |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                   | <b>Professional, scientific, &amp; technical services .....</b>         | <b>174</b>              | <b>145 662</b>     | <b>59 123</b>            | <b>11 941</b>                   | <b>1 224</b>  | <b>30.6</b>                              | <b>2.2</b>             |
| 541   | Professional, scientific, & technical services .....                    | 174                     | 145 662            | 59 123                   | 11 941                          | 1 224   | 30.6                                     | 2.2                    |
| 5411  | Legal services .....  | 28                      | D                  | D                        | D                               | c   | D  | D                      |
| 54111                                       | Offices of lawyers .....  | 22                      | D                  | D                        | D                               | c   | D  | D                      |
| 541110                                      | Offices of lawyers .....  | 22                      | D                  | D                        | D                               | c   | D  | D                      |
| 5411101                                     | Offices of lawyers (except legal aid societies) .....                   | 22                      | D                  | D                        | D                               | c   | D  | D                      |
| 5412  | Accounting, tax return prep, bookkeeping, & payroll services .....      | 21                      | D                  | D                        | D                               | b   | D  | D                      |
| 54121                                       | Accounting, tax return prep, bookkeeping, & payroll services .....      | 21                      | D                  | D                        | D                               | b   | D  | D                      |
| 541211                                      | Offices of certified public accountants .....                           | 13                      | D                  | D                        | D                               | b   | D  | D                      |
| 5413  | Architectural, engineering, & related services .....                    | 26                      | D                  | D                        | D                               | c   | D  | D                      |
| 54133                                       | Engineering services .....  | 20                      | D                  | D                        | D                               | c   | D  | D                      |
| 541330                                      | Engineering services .....  | 20                      | D                  | D                        | D                               | c   | D  | D                      |
| 5414  | Specialized design services .....                                       | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 54143                                       | Graphic design services .....   | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 541430                                      | Graphic design services .....   | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 5415  | Computer systems design & related services .....                        | 28                      | D                  | D                        | D                               | c   | D  | D                      |
| 54151                                       | Computer systems design & related services .....                        | 28                      | D                  | D                        | D                               | c   | D  | D                      |
| 541511                                      | Custom computer programming services .....                              | 12                      | D                  | D                        | D                               | c   | D  | D                      |
| 541512                                      | Computer systems design services .....                                  | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 5415122                                     | Computer systems consultants (except systems integrators) .....         | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416  | Management, scientific, & technical consulting services .....           | 36                      | D                  | D                        | D                               | c   | D  | D                      |
| 54161                                       | Management consulting services .....                                    | 27                      | D                  | D                        | D                               | c   | D  | D                      |
| 541611                                      | Administrative management & general management consulting service ..... | 13                      | 8 981              | 4 266                    | 877                             | 66  | 43.5                                     | 15.5                   |
| 54169                                       | Other scientific & technical consulting services .....                  | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 541690                                      | Other scientific & technical consulting services .....                  | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 5417  | Scientific research & development services .....                        | 4                       | D                  | D                        | D                               | c   | D  | D                      |
| 54171                                       | R&D in the physical, engineering, & life sciences .....                 | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 541710                                      | R&D in the physical, engineering, & life sciences .....                 | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 5417102                                     | Research & development in the life sciences .....                       | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418  | Advertising & related services .....                                    | 11                      | D                  | D                        | D                               | c   | D  | D                      |
| 5419  | Other professional, scientific, & technical services .....              | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| <b>BALANCE OF MONTOUR COUNTY, PA</b>        |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                   | <b>Professional, scientific, &amp; technical services .....</b>         | <b>2</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| <b>BALANCE OF NORTHAMPTON COUNTY, PA</b>    |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                   | <b>Professional, scientific, &amp; technical services .....</b>         | <b>79</b>               | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>e</b>  | <b>D</b>                                 | <b>D</b>               |
| 541   | Professional, scientific, & technical services .....                    | 79                      | D                  | D                        | D                               | e   | D  | D                      |
| 5412  | Accounting, tax return prep, bookkeeping, & payroll services .....      | 12                      | 1 102              | 301                      | 114                             | 43  | 100.0                                    | —                      |
| 54121                                       | Accounting, tax return prep, bookkeeping, & payroll services .....      | 12                      | 1 102              | 301                      | 114                             | 43  | 100.0                                    | —                      |
| 5413  | Architectural, engineering, & related services .....                    | 16                      | 4 789              | 1 678                    | 410                             | 62  | 35.2                                     | 19.6                   |
| 5415  | Computer systems design & related services .....                        | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 54151                                       | Computer systems design & related services .....                        | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416  | Management, scientific, & technical consulting services .....           | 16                      | 3 615              | 1 342                    | 261                             | 29  | 51.0                                     | 13.5                   |
| 5418  | Advertising & related services .....                                    | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 5419  | Other professional, scientific, & technical services .....              | 5                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>BALANCE OF NORTHUMBERLAND COUNTY, PA</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                   | <b>Professional, scientific, &amp; technical services .....</b>         | <b>20</b>               | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>b</b>  | <b>D</b>                                 | <b>D</b>               |
| 541   | Professional, scientific, & technical services .....                    | 20                      | D                  | D                        | D                               | b   | D  | D                      |
| <b>BALANCE OF PERRY COUNTY, PA</b>          |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                   | <b>Professional, scientific, &amp; technical services .....</b>         | <b>29</b>               | <b>6 593</b>       | <b>1 481</b>             | <b>352</b>                      | <b>92</b>   | <b>88.0</b>                              | <b>2.1</b>             |
| 541   | Professional, scientific, & technical services .....                    | 29                      | 6 593              | 1 481                    | 352                             | 92  | 88.0                                     | 2.1                    |
| 5413  | Architectural, engineering, & related services .....                    | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>BALANCE OF PIKE COUNTY, PA</b>           |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                   | <b>Professional, scientific, &amp; technical services .....</b>         | <b>53</b>               | <b>11 891</b>      | <b>3 746</b>             | <b>737</b>                      | <b>137</b>  | <b>70.6</b>                              | <b>4.9</b>             |
| 541   | Professional, scientific, & technical services .....                    | 53                      | 11 891             | 3 746                    | 737                             | 137   | 70.6                                     | 4.9                    |
| 5411  | Legal services .....  | 19                      | 5 011              | 1 536                    | 328                             | 66  | 69.0                                     | 2.5                    |
| 54111                                       | Offices of lawyers .....  | 15                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110                                      | Offices of lawyers .....  | 15                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                                     | Offices of lawyers (except legal aid societies) .....                   | 15                      | D                  | D                        | D                               | b   | D  | D                      |
| 5413  | Architectural, engineering, & related services .....                    | 7                       | 1 738              | 888                      | 179                             | 26  | 33.6                                     | —                      |
| <b>BALANCE OF POTTER COUNTY, PA</b>         |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                   | <b>Professional, scientific, &amp; technical services .....</b>         | <b>7</b>                | <b>1 078</b>       | <b>330</b>               | <b>65</b>                       | <b>14</b>   | <b>39.1</b>                              | <b>2.5</b>             |
| 541   | Professional, scientific, & technical services .....                    | 7                       | 1 078              | 330                      | 65                              | 14  | 39.1                                     | 2.5                    |

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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>BALANCE OF SCHUYLKILL COUNTY, PA</b>  |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                | <b>Professional, scientific, &amp; technical services .....</b>    | <b>30</b>               | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>c</b>  | <b>D</b>                                 | <b>D</b>               |
| 541                                      | Professional, scientific, & technical services .....               | 30                      | D                  | D                        | D                               | c   | D  | D                      |
| 5412                                     | Accounting, tax return prep, bookkeeping, & payroll services ..... | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 54121                                    | Accounting, tax return prep, bookkeeping, & payroll services ..... | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 541219                                   | Other accounting services .....                                    | 6                       | 2 395              | 1 101                    | 253                             | 44  | 23.7                                     | 1.1                    |
| 5413                                     | Architectural, engineering, & related services .....               | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 5416                                     | Management, scientific, & technical consulting services .....      | 4                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>BALANCE OF SNYDER COUNTY, PA</b>      |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                | <b>Professional, scientific, &amp; technical services .....</b>    | <b>18</b>               | <b>4 793</b>       | <b>1 584</b>             | <b>432</b>                      | <b>65</b>   | <b>58.6</b>                              | <b>-</b>               |
| 541                                      | Professional, scientific, & technical services .....               | 18                      | 4 793              | 1 584                    | 432                             | 65  | 58.6                                     | -                      |
| 5412                                     | Accounting, tax return prep, bookkeeping, & payroll services ..... | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 54121                                    | Accounting, tax return prep, bookkeeping, & payroll services ..... | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>BALANCE OF SOMERSET COUNTY, PA</b>    |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                | <b>Professional, scientific, &amp; technical services .....</b>    | <b>30</b>               | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>c</b>  | <b>D</b>                                 | <b>D</b>               |
| 541                                      | Professional, scientific, & technical services .....               | 30                      | D                  | D                        | D                               | c   | D  | D                      |
| 5413                                     | Architectural, engineering, & related services .....               | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| <b>BALANCE OF SULLIVAN COUNTY, PA</b>    |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                | <b>Professional, scientific, &amp; technical services .....</b>    | <b>6</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| <b>BALANCE OF SUSQUEHANNA COUNTY, PA</b> |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                | <b>Professional, scientific, &amp; technical services .....</b>    | <b>35</b>               | <b>8 137</b>       | <b>2 576</b>             | <b>621</b>                      | <b>167</b>  | <b>65.4</b>                              | <b>.9</b>              |
| 541                                      | Professional, scientific, & technical services .....               | 35                      | 8 137              | 2 576                    | 621                             | 167   | 65.4                                     | .9                     |
| 5411                                     | Legal services .....   | 17                      | 4 228              | 1 065                    | 253                             | 70  | 41.6                                     | 1.8                    |
| 54111                                    | Offices of lawyers .....   | 15                      | D                  | D                        | D                               | b   | D  | D                      |
| 541110                                   | Offices of lawyers .....   | 15                      | D                  | D                        | D                               | b   | D  | D                      |
| 5411101                                  | Offices of lawyers (except legal aid societies) .....              | 15                      | D                  | D                        | D                               | b   | D  | D                      |
| 5413                                     | Architectural, engineering, & related services .....               | 9                       | 2 705              | 1 171                    | 267                             | 46  | 91.1                                     | -                      |
| <b>BALANCE OF TIOGA COUNTY, PA</b>       |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                | <b>Professional, scientific, &amp; technical services .....</b>    | <b>9</b>                | <b>1 122</b>       | <b>469</b>               | <b>94</b>                       | <b>19</b>   | <b>81.7</b>                              | <b>18.3</b>            |
| 541                                      | Professional, scientific, & technical services .....               | 9                       | 1 122              | 469                      | 94                              | 19  | 81.7                                     | 18.3                   |
| <b>BALANCE OF UNION COUNTY, PA</b>       |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                | <b>Professional, scientific, &amp; technical services .....</b>    | <b>4</b>                | <b>1 533</b>       | <b>698</b>               | <b>131</b>                      | <b>20</b>   | <b>48.3</b>                              | <b>-</b>               |
| 541                                      | Professional, scientific, & technical services .....               | 4                       | 1 533              | 698                      | 131                             | 20  | 48.3                                     | -                      |
| <b>BALANCE OF VENANGO COUNTY, PA</b>     |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                | <b>Professional, scientific, &amp; technical services .....</b>    | <b>12</b>               | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>b</b>  | <b>D</b>                                 | <b>D</b>               |
| 541                                      | Professional, scientific, & technical services .....               | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| <b>BALANCE OF WARREN COUNTY, PA</b>      |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                | <b>Professional, scientific, &amp; technical services .....</b>    | <b>6</b>                | <b>854</b>         | <b>244</b>               | <b>51</b>                       | <b>15</b>   | <b>48.8</b>                              | <b>-</b>               |
| <b>BALANCE OF WASHINGTON COUNTY, PA</b>  |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                | <b>Professional, scientific, &amp; technical services .....</b>    | <b>57</b>               | <b>25 170</b>      | <b>6 930</b>             | <b>1 508</b>                    | <b>232</b>  | <b>41.4</b>                              | <b>.5</b>              |
| 541                                      | Professional, scientific, & technical services .....               | 57                      | 25 170             | 6 930                    | 1 508                           | 232   | 41.4                                     | .5                     |
| 5412                                     | Accounting, tax return prep, bookkeeping, & payroll services ..... | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 54121                                    | Accounting, tax return prep, bookkeeping, & payroll services ..... | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 5413                                     | Architectural, engineering, & related services .....               | 12                      | D                  | D                        | D                               | c   | D  | D                      |
| 54133                                    | Engineering services .....   | 12                      | D                  | D                        | D                               | c   | D  | D                      |
| 541330                                   | Engineering services .....   | 12                      | D                  | D                        | D                               | c   | D  | D                      |
| 5418                                     | Advertising & related services .....                               | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| 54189                                    | Other services related to advertising .....                        | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| 541890                                   | Other services related to advertising .....                        | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>BALANCE OF WAYNE COUNTY, PA</b>       |  |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                | <b>Professional, scientific, &amp; technical services .....</b>    | <b>37</b>               | <b>13 028</b>      | <b>5 839</b>             | <b>1 333</b>                    | <b>204</b>  | <b>31.5</b>                              | <b>.4</b>              |
| 541                                      | Professional, scientific, & technical services .....               | 37                      | 13 028             | 5 839                    | 1 333                           | 204   | 31.5                                     | .4                     |
| 5412                                     | Accounting, tax return prep, bookkeeping, & payroll services ..... | 7                       | D                  | D                        | D                               | c   | D  | D                      |
| 54121                                    | Accounting, tax return prep, bookkeeping, & payroll services ..... | 7                       | D                  | D                        | D                               | c   | D  | D                      |
| 541219                                   | Other accounting services .....                                    | 4                       | 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 <sup>1</sup> | Estimated <sup>2</sup> |
| <b>BALANCE OF WESTMORELAND COUNTY, PA</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                 | <b>Professional, scientific, &amp; technical services .....</b>         | <b>90</b>               | <b>223 398</b>     | <b>63 701</b>            | <b>17 049</b>                   | <b>1 533</b>  | <b>5.6</b>                               | <b>3.3</b>             |
| 541                                       | Professional, scientific, & technical services .....                    | 90                      | 223 398            | 63 701                   | 17 049                          | 1 533   | 5.6                                      | 3.3                    |
| 5412                                      | Accounting, tax return prep, bookkeeping, & payroll services .....      | 13                      | 981                | 226                      | 62                              | 25  | 91.3                                     | 8.7                    |
| 54121                                     | Accounting, tax return prep, bookkeeping, & payroll services .....      | 13                      | 981                | 226                      | 62                              | 25  | 91.3                                     | 8.7                    |
| 5413                                      | Architectural, engineering, & related services .....                    | 29                      | 206 959            | 59 740                   | 16 204                          | 1 314   | 2.8                                      | 3.4                    |
| 54133                                     | Engineering services .....  | 18                      | 182 441            | 49 744                   | 11 776                          | 1 071   | 3.1                                      | —                      |
| 541330                                    | Engineering services .....  | 18                      | 182 441            | 49 744                   | 11 776                          | 1 071   | 3.1                                      | —                      |
| 54138                                     | Testing laboratories .....  | 7                       | D                  | D                        | D                               | c   | D  | D                      |
| 541380                                    | Testing laboratories .....  | 7                       | D                  | D                        | D                               | c   | D  | D                      |
| 5414                                      | Specialized design services .....                                       | 4                       | D                  | D                        | D                               | a   | D  | D                      |
| 5416                                      | Management, scientific, & technical consulting services .....           | 14                      | 10 120             | 2 330                    | 446                             | 126   | 31.8                                     | .6                     |
| 54161                                     | Management consulting services .....                                    | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 541611                                    | Administrative management & general management consulting service ..... | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>BALANCE OF WYOMING COUNTY, PA</b>      |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                 | <b>Professional, scientific, &amp; technical services .....</b>         | <b>32</b>               | <b>7 990</b>       | <b>3 323</b>             | <b>592</b>                      | <b>105</b>  | <b>43.0</b>                              | <b>18.0</b>            |
| 541                                       | Professional, scientific, & technical services .....                    | 32                      | 7 990              | 3 323                    | 592                             | 105   | 43.0                                     | 18.0                   |
| 5412                                      | Accounting, tax return prep, bookkeeping, & payroll services .....      | 5                       | 1 808              | 1 206                    | 178                             | 33  | 1.5                                      | 67.4                   |
| 54121                                     | Accounting, tax return prep, bookkeeping, & payroll services .....      | 5                       | 1 808              | 1 206                    | 178                             | 33  | 1.5                                      | 67.4                   |
| 5413                                      | Architectural, engineering, & related services .....                    | 6                       | 3 064              | 1 457                    | 324                             | 38  | 64.1                                     | —                      |
| <b>BALANCE OF YORK COUNTY, PA</b>         |   |                         |                    |                          |                                 |   |  |                        |
| <b>54</b>                                 | <b>Professional, scientific, &amp; technical services .....</b>         | <b>89</b>               | <b>43 566</b>      | <b>12 485</b>            | <b>2 975</b>                    | <b>437</b>  | <b>29.6</b>                              | <b>2.8</b>             |
| 541                                       | Professional, scientific, & technical services .....                    | 89                      | 43 566             | 12 485                   | 2 975                           | 437   | 29.6                                     | 2.8                    |
| 5412                                      | Accounting, tax return prep, bookkeeping, & payroll services .....      | 15                      | 4 023              | 1 346                    | 412                             | 90  | 44.3                                     | —                      |
| 54121                                     | Accounting, tax return prep, bookkeeping, & payroll services .....      | 15                      | 4 023              | 1 346                    | 412                             | 90  | 44.3                                     | —                      |
| 5413                                      | Architectural, engineering, & related services .....                    | 24                      | D                  | D                        | D                               | c   | D  | D                      |
| 54133                                     | Engineering services .....  | 16                      | D                  | D                        | D                               | c   | D  | D                      |
| 541330                                    | Engineering services .....  | 16                      | D                  | D                        | D                               | c   | D  | D                      |
| 5414                                      | Specialized design services .....                                       | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 54143                                     | Graphic design services .....   | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| 541430                                    | Graphic design services .....   | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| 5416                                      | Management, scientific, & technical consulting services .....           | 13                      | D                  | D                        | D                               | b   | D  | D                      |
| 54161                                     | Management consulting services .....                                    | 9                       | 2 843              | 1 488                    | 316                             | 35  | 94.6                                     | —                      |
| 5418                                      | Advertising & related services .....                                    | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 54185                                     | Display advertising .....   | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 541850                                    | Display advertising .....   | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 5418502                                   | Outdoor advertising services .....                                      | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 54189                                     | Other services related to advertising .....                             | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 541890                                    | Other services related to advertising .....                             | 2                       | D                  | D                        | D                               | a   | D  | D                      |

<sup>1</sup>Includes receipts information obtained from administrative records of other Federal agencies.

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

# Appendix A.

## Explanation of Terms

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### **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.

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## **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

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### **54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES**

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

### **541 Professional, Scientific, and Technical Services**

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where “high tech” machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

### **5411 Legal Services**

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

#### **54111 Offices of Lawyers**

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

#### **541110 Offices of Lawyers**

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

#### **5411101 Offices of Lawyers (Except Legal Aid Societies)**

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

#### **5411102 Legal Aid Societies and Similar Legal Services**

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

#### **54119 Other Legal Services**

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

#### **541191 Title Abstract and Settlement Offices**

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

### **541199 All Other Legal Services**

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

### **5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services**

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

#### **54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services**

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

#### **541211 Offices of Certified Public Accountants**

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

### **541213 Tax Preparation Services**

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

### **541214 Payroll Services**

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

### **5412141 Talent Payment Services**

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

### **5412142 Payroll Services (Except Talent Payment Services)**

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

### **541219 Other Accounting Services**

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services



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## **5413 Architectural, Engineering, and Related Services**

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

### **54131 Architectural Services**

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

#### **541310 Architectural Services**

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

#### **54133 Engineering Services**

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

#### **541330 Engineering Services**

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

#### **54134 Drafting Services**

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

#### **541340 Drafting Services**

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

#### **54135 Building Inspection Services**

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

#### **541350 Building Inspection Services**

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

#### **54136 Geophysical Surveying and Mapping Services**

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

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### **541360 Geophysical Surveying and Mapping Services**

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

- 1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis
- 1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis
- 1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis
- 8713 (pt) Geophysical Surveying

#### **5413601 Geophysical Surveying**

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

#### **5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis**

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

#### **5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis**

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

#### **5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis**

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

### **54137 Surveying and Mapping (Except Geophysical) Services**

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above

or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

### **541370 Surveying and Mapping (Except Geophysical) Services**

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

- 7389 (pt) Map Making Services
- 8713 (pt) Surveying Services

#### **5413701 Surveying Services**

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

#### **5413702 Map Making Services**

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

### **54138 Testing Laboratories**

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

#### **541380 Testing Laboratories**

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

- 8734 (pt) Testing Laboratories

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## **5414 Specialized Design Services**

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

### **54141 Interior Design Services**

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

#### **541410 Interior Design Services**

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

### **54142 Industrial Design Services**

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

#### **541420 Industrial Design Services**

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their

products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

### **54143 Graphic Design Services**

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

#### **541430 Graphic Design Services**

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design

8099 (pt) Medical Artists

#### **5414301 Graphic Design Services (Except Commercial Art and Medical Artists)**

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

#### **5414302 Commercial Art**

Establishments primarily engaged in providing commercial art and illustration services.

#### **5414303 Medical Artists**

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.



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### **54149 Other Specialized Design Services**

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

### **541490 Other Specialized Design Services**

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

### **5415 Computer Systems Design and Related Services**

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

### **54151 Computer Systems Design and Related Services**

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

### **541511 Custom Computer Programming Services**

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

### **541512 Computer Systems Design Services**

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components

of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

### **5415121 Computer Systems Integrators**

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

### **5415122 Computer Systems Consultants (Except Systems Integrators)**

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

### **541513 Computer Facilities Management Services**

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

### **541519 Other Computer Related Services**

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

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### **5415191 Computer Consultants (Except Computer Systems Consultants)**

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

### **5415199 All Other Computer Related Services**

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

### **5416 Management, Scientific, and Technical Consulting Services**

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

#### **54161 Management Consulting Services**

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

#### **541611 Administrative Management and General Management Consulting Services**

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

#### **541612 Human Resources and Executive Search Consulting Services**

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following

areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

#### **5416121 Actuarial Consulting**

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

#### **5416122 Executive Placement Services**

Establishments primarily engaged in executive search and recruitment services or executive placement services.

#### **5416123 Human Resources and Personnel Management Consulting**

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

#### **541613 Marketing Consulting Services**

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

#### **541614 Process, Physical Distribution, and Logistics Consulting Services**

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

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quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

### **541618 Other Management Consulting Services**

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

### **5416181 Tariff Consulting**

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

### **5416182 All Other Management Consulting Services**

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

### **54162 Environmental Consulting Services**

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplinary staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

### **541620 Environmental Consulting Services**

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplinary staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

### **54169 Other Scientific and Technical Consulting Services**

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

### **541690 Other Scientific and Technical Consulting Services**

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

### **5416901 Economic and Related Consulting Services**

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

### **5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)**

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

### **5417 Scientific Research and Development Services**

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

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application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

### **54171 Research and Development in the Physical, Engineering, and Life Sciences**

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

#### **541710 Research and Development in the Physical, Engineering, and Life Sciences**

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

- 8731 (pt) Commercial Physical and Engineering Sciences Research
- 8733 (pt) Noncommercial Physical and Engineering Sciences Research
- 8731 (pt) Commercial Life Sciences Research
- 8733 (pt) Noncommercial Life Sciences Research

#### **5417101 Research and Development in the Physical and Engineering Sciences**

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

#### **54171011 Noncommercial Research and Development in the Physical and Engineering Sciences**

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

#### **54171012 Commercial Research and Development in the Physical and Engineering Sciences**

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

#### **5417102 Research and Development in the Life Sciences**

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

#### **54171021 Noncommercial Research and Development in the Life Sciences**

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

#### **54171022 Commercial Research and Development in the Life Sciences**

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

#### **54172 Research and Development in the Social Sciences and Humanities**

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

#### **541720 Research and Development in the Social Sciences and Humanities**

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

- 8732 (pt) Social Science and Humanities Research



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8733 (pt) Noncommercial Research in Social Sciences and Humanities

### **5417201 Noncommercial Research and Development in the Social Sciences and Humanities**

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

### **5417202 Commercial Research and Development in the Social Sciences and Humanities**

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

### **5418 Advertising and Related Services**

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

#### **54181 Advertising Agencies**

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

#### **541810 Advertising Agencies**

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

#### **54182 Public Relations Agencies**

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

#### **541820 Public Relations Agencies**

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

#### **54183 Media Buying Agencies**

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

#### **541830 Media Buying Agencies**

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

#### **54184 Media Representatives**

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

#### **541840 Media Representatives**

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

#### **5418401 Radio and Television Advertising Representatives**

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

## **5418402 Publishers' Advertising Representatives**

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

## **54185 Display Advertising**

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

## **541850 Display Advertising**

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

- 7312 Outdoor Advertising Services
- 7319 (pt) Display Advertising, Except Outdoor

## **5418501 Display Advertising (Except Outdoor)**

Establishments primarily engaged in preparing display advertising services (except outdoor).

## **5418502 Outdoor Advertising Services**

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

## **54186 Direct Mail Advertising**

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

## **541860 Direct Mail Advertising**

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key

chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

- 7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

## **54187 Advertising Material Distribution Services**

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

## **541870 Advertising Material Distribution Services**

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

- 7319 (pt) Advertising Materials Distribution Services

## **54189 Other Services Related to Advertising**

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

## **541890 Other Services Related to Advertising**

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

- 5199 (pt) Advertising Specialties Goods Distributors
- 7319 (pt) Other Advertising Services
- 7389 (pt) Sign Painting and Lettering Shop

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7389 (pt) Welcoming Services

### **5418901 Welcoming Services**

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

### **5418902 Advertising Specialties Goods Distributors**

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

### **5418903 Sign Painting and Lettering Shop**

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

### **5418909 All Other Advertising**

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

### **5419 Other Professional, Scientific, and Technical Services**

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

### **54191 Marketing Research and Public Opinion Polling**

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

### **541910 Marketing Research and Public Opinion Polling**

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

### **54192 Photographic Services**

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

### **541921 Photography Studios, Portrait**

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

### **541922 Commercial Photography**

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

### **5419221 Commercial Photography (Except Medical Photography)**

Establishments primarily engaged in providing commercial photography services (except medical photography).

### **5419222 Medical Photography**

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

### **54193 Translation and Interpretation Services**

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

### **541930 Translation and Interpretation Services**

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

## **PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES**

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**54199 All Other Professional, Scientific, and Technical Services**

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

**541990 All Other Professional, Scientific, and Technical Services**

This industry comprises establishments primarily engaged in the provision of professional, scientific, or

technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services



# Appendix C.

## Coverage and Methodology

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### 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](http://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.
  - a. 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.

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## 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.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. 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.

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

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### **PENNSYLVANIA**

**Ashland** is in Columbia and Schuylkill Counties; it was erroneously reported as never being in Columbia County for the 1992 Economic Census.

**Bethlehem** is in Lehigh and Northampton Counties.

**Ellwood City** is in Beaver and Lawrence Counties.

**Shippensburg** is in Cumberland and Franklin Counties.

**Telford** is in Bucks and Montgomery Counties.

**Trafford** is in Allegheny and Westmoreland Counties.

# Appendix E. Metropolitan Areas

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## **PENNSYLVANIA**

### **Allentown—Bethlehem—Easton, PA MSA**

Carbon County, PA  
Lehigh County, PA  
Northampton County, PA

### **Altoona, PA MSA**

Blair County, PA

### **Erie, PA MSA**

Erie County, PA

### **Harrisburg—Lebanon—Carlisle, PA MSA**

Cumberland County, PA  
Dauphin County, PA  
Lebanon County, PA  
Perry County, PA

### **Johnstown, PA MSA**

Cambria County, PA  
Somerset County, PA

### **Lancaster, PA MSA**

Lancaster County, PA

### **New York—Northern New Jersey—Long Island, NY—NJ—CT—PA CMSA**

Bergen—Passaic, NJ PMSA  
Bergen County, NJ  
Passaic County, NJ  
Bridgeport, CT PMSA  
Fairfield County, CT (Part)  
Bridgeport city, CT  
Fairfield town, CT  
Monroe town, CT  
Shelton city, CT  
Stratford town, CT  
Trumbull town, CT

### **New York—Northern New Jersey—Long Island, NY—NJ—CT—PA CMSA—Con.**

Bridgeport, CT PMSA—Con.  
New Haven County, CT (Part)  
Ansonia city, CT  
Derby city, CT  
Milford city, CT  
Seymour town, CT  
Danbury, CT PMSA  
Fairfield County, CT (Part)  
Bethel town, CT  
Brookfield town, CT  
Danbury city, CT  
New Fairfield town, CT  
Newtown town, CT  
Ridgefield town, CT  
Litchfield County, CT (Part)  
New Milford town, CT  
Dutchess County, NY PMSA  
Dutchess County, NY  
Jersey City, NJ PMSA  
Hudson County, NJ  
Middlesex—Somerset—Hunterdon, NJ PMSA  
Hunterdon County, NJ  
Middlesex County, NJ  
Somerset County, NJ  
Monmouth—Ocean, NJ PMSA  
Monmouth County, NJ  
Ocean County, NJ  
Nassau—Suffolk, NY PMSA  
Nassau County, NY  
Suffolk County, NY

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**New York—Northern New Jersey—Long Island,  
NY—NJ—CT—PA CMSA—Con.**

New Haven—Meriden, CT PMSA

Middlesex County, CT (Part)

Clinton town, CT

New Haven County, CT (Part)

Branford town, CT

Cheshire town, CT

East Haven town, CT

Guilford town, CT

Hamden town, CT

Madison town, CT

Meriden city, CT

New Haven city, CT

North Branford town, CT

North Haven town, CT

Orange town, CT

Wallingford town, CT

West Haven city, CT

New York, NY PMSA

Bronx County, NY

Kings County, NY

New York County, NY

Putnam County, NY

Queens County, NY

Richmond County, NY

Rockland County, NY

Westchester County, NY

Newark, NJ PMSA

Essex County, NJ

Morris County, NJ

Sussex County, NJ

Union County, NJ

Warren County, NJ

Newburgh, NY—PA PMSA

Orange County, NY

Pike County, PA

**New York—Northern New Jersey—Long Island,  
NY—NJ—CT—PA CMSA—Con.**

Stamford—Norwalk, CT PMSA

Fairfield County, CT (Part)

Darien town, CT

Greenwich town, CT

New Canaan town, CT

Norwalk city, CT

Stamford city, CT

Westport town, CT

Wilton town, CT

Trenton, NJ PMSA

Mercer County, NJ

Waterbury, CT PMSA

Litchfield County, CT (Part)

Watertown town, CT

New Haven County, CT (Part)

Naugatuck, CT

Southbury town, CT

Waterbury city, CT

Wolcott town, CT

**Newburgh, NY—PA PMSA**

Orange County, NY

Pike County, PA

**Philadelphia, PA—NJ PMSA**

Burlington County, NJ

Camden County, NJ

Gloucester County, NJ

Salem County, NJ

Bucks County, PA

Chester County, PA

Delaware County, PA

Montgomery County, PA

Philadelphia County, PA

**Philadelphia—Wilmington—Atlantic City,  
PA—NJ—DE—MD CMSA**

Atlantic—Cape May, NJ PMSA

Atlantic County, NJ

Cape May County, NJ

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**Philadelphia—Wilmington—Atlantic City,  
PA—NJ—DE—MD CMSA—Con.**

Philadelphia, PA—NJ PMSA

Burlington County, NJ

Camden County, NJ

Gloucester County, NJ

Salem County, NJ

Bucks County, PA

Chester County, PA

Delaware County, PA

Montgomery County, PA

Philadelphia County, PA

Vineland—Millville—Bridgeton, NJ PMSA

Cumberland County, NJ

Wilmington—Newark, DE—MD PMSA

New Castle County, DE

Cecil County, MD

**Pittsburgh, PA MSA**

Allegheny County, PA

Beaver County, PA

**Pittsburgh, PA MSA—Con.**

Butler County, PA

Fayette County, PA

Washington County, PA

Westmoreland County, PA

**Reading, PA MSA**

Berks County, PA

**Scranton—Wilkes-Barre—Hazleton, PA MSA**

Columbia County, PA

Lackawanna County, PA

Luzerne County, PA

Wyoming County, PA

**Sharon, PA MSA**

Mercer County, PA

**State College, PA MSA**

Centre County, PA

**Williamsport, PA MSA**

Lycoming County, PA

**York, PA MSA**

York County, PA

