

Pennsylvania

1997

Issued March 2000

EC97S61A-PA(RV)

1997 Economic Census

Educational Services

Geographic Area Series



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

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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

PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

ALL-NEW INDUSTRY CLASSIFICATIONS

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

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

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

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

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

RELATIONSHIP TO SIC

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

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

GEOGRAPHIC AREA CODING

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

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

BASIS OF REPORTING

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

DOLLAR VALUES

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

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

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

Special Tabulations

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

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

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

HISTORICAL INFORMATION

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

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

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

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

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

SOURCES FOR MORE INFORMATION

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

ABBREVIATIONS AND SYMBOLS

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

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

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

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Educational Services

SCOPE

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

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

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

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

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

GENERAL

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

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

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

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

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

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

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

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

GEOGRAPHIC AREAS COVERED

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

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

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

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

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

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

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

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

DISCLOSURE

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

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

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

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PENNSYLVANIA								
61	Educational services	1 204	600 610	216 764	50 555	10 339	19.7	10.4
611	Educational services	1 204	600 610	216 764	50 555	10 339	19.7	10.4
6114	Business schools, & computer & management training	247	259 344	104 956	25 146	3 351	15.1	7.1
61141	Business & secretarial schools	51	64 338	28 219	6 788	1 237	11.6	8.1
611410	Business & secretarial schools	51	64 338	28 219	6 788	1 237	11.6	8.1
61142	Computer training	118	126 991	53 420	12 248	1 565	16.8	7.2
611420	Computer training	118	126 991	53 420	12 248	1 565	16.8	7.2
61143	Professional & management development training	78	68 015	23 317	6 110	549	15.4	6.0
611430	Professional & management development training	78	68 015	23 317	6 110	549	15.4	6.0
6115	Technical & trade schools	212	150 207	50 539	12 059	2 265	11.6	11.0
61151	Technical & trade schools	212	150 207	50 539	12 059	2 265	11.6	11.0
611511	Cosmetology & barber schools	82	25 940	7 864	1 936	532	11.4	1.4
611512	Flight training	20	13 783	2 742	595	149	30.8	53.0
611513	Apprenticeship training	7	1 355	368	83	18	50.1	38.9
611519	Other trade & technical schools	103	109 129	39 565	9 445	1 566	8.8	7.6
6116	Other schools & instruction	676	170 417	54 804	12 024	4 452	34.2	14.3
61161	Fine arts schools	262	31 189	7 944	2 019	1 158	45.4	11.8
611610	Fine arts schools	262	31 189	7 944	2 019	1 158	45.4	11.8
6116101	Dance schools (including children's & professionals)	226	27 617	6 734	1 784	1 029	45.5	10.2
6116102	Art, drama, & music schools	36	3 572	1 210	235	129	44.8	24.3
61162	Sports & recreation instruction	206	58 280	17 073	2 848	1 384	52.3	8.1
611620	Sports & recreation instruction	206	58 280	17 073	2 848	1 384	52.3	8.1
61163	Language schools	19	6 942	2 097	526	173	24.7	28.9
611630	Language schools	19	6 942	2 097	526	173	24.7	28.9
61169	All other schools & instruction	189	74 006	27 690	6 631	1 737	16.1	18.8
611691	Exam preparation & tutoring	63	18 353	5 174	1 337	606	18.4	20.9
611692	Automobile driving schools	39	8 448	3 516	716	175	37.7	28.7
611699	All other miscellaneous schools & instruction	87	47 205	19 000	4 578	956	11.3	16.2
6117	Educational support services	69	20 642	6 465	1 326	271	17.3	15.6
61171	Educational support services	69	20 642	6 465	1 326	271	17.3	15.6
611710	Educational support services	69	20 642	6 465	1 326	271	17.3	15.6

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
PENNSYLVANIA									
61	Educational services	298	235 995	218 054	72 005	17 970	3 659	26.2	15.9
611	Educational services	298	235 995	218 054	72 005	17 970	3 659	26.2	15.9
6114	Business schools, & computer & management training	21	16 179	15 285	3 191	772	135	6.4	54.8
61141	Business & secretarial schools	2	D	D	D	D	a	D	D
611410	Business & secretarial schools	2	D	D	D	D	a	D	D
61142	Computer training	3	D	D	D	D	b	D	D
611420	Computer training	3	D	D	D	D	b	D	D
61143	Professional & management development training	16	D	D	D	D	b	D	D
611430	Professional & management development training	16	D	D	D	D	b	D	D
6115	Technical & trade schools	68	37 182	36 461	14 377	3 454	771	29.8	14.2
61151	Technical & trade schools	68	37 182	36 461	14 377	3 454	771	29.8	14.2
611512	Flight training	1	D	D	D	D	a	D	D
611513	Apprenticeship training	48	19 747	19 303	5 875	1 478	315	54.1	9.6
611519	Other trade & technical schools	19	D	D	D	D	e	D	D
6116	Other schools & instruction	179	71 282	67 922	27 784	6 856	1 972	14.4	24.0
61161	Fine arts schools	53	22 548	21 638	9 384	2 476	881	19.4	19.7
611610	Fine arts schools	53	22 548	21 638	9 384	2 476	881	19.4	19.7
6116101	Dance schools (including children's & professionals)	10	1 239	1 183	436	109	57	63.1	14.9
6116102	Art, drama, & music schools	43	21 309	20 455	8 948	2 367	824	16.8	19.9
61162	Sports & recreation instruction	22	2 617	2 572	865	172	70	45.3	26.6
611620	Sports & recreation instruction	22	2 617	2 572	865	172	70	45.3	26.6
61163	Language schools	10	2 152	2 138	1 239	321	94	21.2	77.7
611630	Language schools	10	2 152	2 138	1 239	321	94	21.2	77.7
61169	All other schools & instruction	94	43 965	41 574	16 296	3 887	927	9.6	23.4
611691	Exam preparation & tutoring	17	3 251	3 132	1 372	298	127	27.2	64.0
611692	Automobile driving schools	1	D	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	76	D	D	D	D	f	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
61	PENNSYLVANIA—Con.								
	Educational services—Con.								
611	Educational services—Con.								
6117	Educational support services	30	111 352	98 386	26 653	6 888	781	35.4	5.6
61171	Educational support services	30	111 352	98 386	26 653	6 888	781	35.4	5.6
611710	Educational support services	30	111 352	98 386	26 653	6 888	781	35.4	5.6

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
61	ALLENTOWN—BETHLEHEM—EASTON, PA MSA							
	Educational services	73	42 064	15 648	3 961	675	11.6	19.0
611	Educational services	73	42 064	15 648	3 961	675	11.6	19.0
6114	Business schools, & computer & management training	16	30 837	12 111	3 071	342	6.6	21.6
61141	Business & secretarial schools	4	D	D	D	b	D	D
611410	Business & secretarial schools	4	D	D	D	b	D	D
61142	Computer training	7	10 068	4 742	1 669	168	7.9	66.0
611420	Computer training	7	10 068	4 742	1 669	168	7.9	66.0
61143	Professional & management development training	5	D	D	D	b	D	D
611430	Professional & management development training	5	D	D	D	b	D	D
6115	Technical & trade schools	10	D	D	D	b	D	D
61151	Technical & trade schools	10	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	D	D	D	a	D	D
6116	Other schools & instruction	45	8 109	2 708	695	283	30.5	16.5
61161	Fine arts schools	25	2 558	459	120	88	70.9	12.1
611610	Fine arts schools	25	2 558	459	120	88	70.9	12.1
6116101	Dance schools (including children's & professionals)	24	D	D	D	b	D	D
61162	Sports & recreation instruction	9	2 589	1 072	216	46	11.4	27.2
611620	Sports & recreation instruction	9	2 589	1 072	216	46	11.4	27.2
61169	All other schools & instruction	9	D	D	D	c	D	D
61	ALTOONA, PA MSA							
	Educational services	10	5 650	1 607	266	66	31.2	12.7
611	Educational services	10	5 650	1 607	266	66	31.2	12.7
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
61	ERIE, PA MSA							
	Educational services	16	5 250	2 054	489	140	32.8	.6
611	Educational services	16	5 250	2 054	489	140	32.8	.6
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	9	1 613	363	92	55	86.5	1.4
61162	Sports & recreation instruction	6	1 119	210	46	29	98.0	2.0
611620	Sports & recreation instruction	6	1 119	210	46	29	98.0	2.0

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 ¹	Estimated ²
HARRISBURG—LEBANON—CARLISLE, PA MSA								
61	Educational services	81	26 517	11 345	2 429	531	47.3	8.4
611	Educational services	81	26 517	11 345	2 429	531	47.3	8.4
6114	Business schools, & computer & management training	16	11 733	6 704	1 345	178	75.7	3.3
61142	Computer training	6	7 911	5 359	1 010	129	94.0	2.4
611420	Computer training	6	7 911	5 359	1 010	129	94.0	2.4
6115	Technical & trade schools	23	9 028	3 155	730	151	10.7	11.3
61151	Technical & trade schools	23	9 028	3 155	730	151	10.7	11.3
611511	Cosmetology & barber schools	11	D	D	D	b	D	D
611519	Other trade & technical schools	10	6 827	2 443	518	99	7.0	14.1
6116	Other schools & instruction	37	5 256	1 314	329	194	45.0	13.3
61161	Fine arts schools	17	2 686	591	161	118	18.1	16.2
611610	Fine arts schools	17	2 686	591	161	118	18.1	16.2
6116101	Dance schools (including children's & professionals')	16	D	D	D	c	D	D
61162	Sports & recreation instruction	8	1 222	281	60	24	87.8	3.8
611620	Sports & recreation instruction	8	1 222	281	60	24	87.8	3.8
61169	All other schools & instruction	11	D	D	D	b	D	D
JOHNSTOWN, PA MSA								
61	Educational services	8	3 047	1 189	294	59	82.7	2.3
611	Educational services	8	3 047	1 189	294	59	82.7	2.3
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
LANCASTER, PA MSA								
61	Educational services	37	15 056	4 841	1 008	260	40.3	5.4
611	Educational services	37	15 056	4 841	1 008	260	40.3	5.4
6114	Business schools, & computer & management training	9	6 459	2 705	537	87	22.8	10.1
61142	Computer training	5	D	D	D	b	D	D
611420	Computer training	5	D	D	D	b	D	D
6115	Technical & trade schools	4	6 131	1 265	258	57	49.3	—
61151	Technical & trade schools	4	6 131	1 265	258	57	49.3	—
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
611512	Flight training	1	D	D	D	a	D	D
6116	Other schools & instruction	22	D	D	D	c	D	D
61161	Fine arts schools	10	D	D	D	b	D	D
611610	Fine arts schools	10	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	9	D	D	D	b	D	D
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA								
61	Educational services	3 372	D	D	D	k	D	D
611	Educational services	3 372	D	D	D	k	D	D
6114	Business schools, & computer & management training	576	530 466	197 812	45 975	5 875	18.1	22.4
61141	Business & secretarial schools	63	86 063	34 897	7 500	1 565	24.8	53.5
611410	Business & secretarial schools	63	86 063	34 897	7 500	1 565	24.8	53.5
61142	Computer training	299	299 845	116 406	27 769	3 281	16.5	20.4
611420	Computer training	299	299 845	116 406	27 769	3 281	16.5	20.4
61143	Professional & management development training	214	144 558	46 509	10 706	1 029	17.5	8.2
611430	Professional & management development training	214	144 558	46 509	10 706	1 029	17.5	8.2
6115	Technical & trade schools	419	D	D	D	i	D	D
61151	Technical & trade schools	419	D	D	D	i	D	D
611511	Cosmetology & barber schools	136	41 059	14 483	3 497	824	18.9	4.1
611512	Flight training	48	58 589	18 608	3 479	1 940	19.2	16.6
611513	Apprenticeship training	19	D	D	D	b	D	D
611519	Other trade & technical schools	216	205 823	74 108	17 270	2 573	14.1	5.7
6116	Other schools & instruction	2 066	D	D	D	j	D	D
61161	Fine arts schools	721	150 518	48 618	11 381	3 796	32.8	12.3
611610	Fine arts schools	721	150 518	48 618	11 381	3 796	32.8	12.3
6116101	Dance schools (including children's & professionals')	572	104 031	32 098	7 921	2 953	31.5	5.6
6116102	Art, drama, & music schools	149	46 487	16 520	3 460	843	35.8	27.2
61162	Sports & recreation instruction	554	D	D	D	h	D	D
611620	Sports & recreation instruction	554	D	D	D	h	D	D
61163	Language schools	83	115 811	28 401	6 542	1 659	7.6	2.0
611630	Language schools	83	115 811	28 401	6 542	1 659	7.6	2.0
61169	All other schools & instruction	708	444 626	154 034	28 905	6 340	17.2	23.9
611691	Exam preparation & tutoring	250	176 029	71 056	11 080	3 120	17.5	7.9
611692	Automobile driving schools	227	43 094	14 984	3 231	1 112	55.0	35.1
611699	All other miscellaneous schools & instruction	231	225 503	67 994	14 594	2 108	9.7	34.2
6117	Educational support services	311	D	D	D	g	D	D
61171	Educational support services	311	D	D	D	g	D	D
611710	Educational support services	311	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 ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
Bergen—Passaic, NJ PMSA								
61	Educational services	277	142 450	43 673	9 189	1 691	23.6	15.4
611	Educational services	277	142 450	43 673	9 189	1 691	23.6	15.4
6114	Business schools, & computer & management training	53	52 809	16 404	3 532	468	20.0	32.9
61141	Business & secretarial schools	4	4 487	1 920	314	84	28.7	47.8
611410	Business & secretarial schools	4	4 487	1 920	314	84	28.7	47.8
61142	Computer training	33	31 825	9 733	2 163	298	24.2	44.8
611420	Computer training	33	31 825	9 733	2 163	298	24.2	44.8
61143	Professional & management development training	16	16 497	4 751	1 055	86	9.7	5.8
611430	Professional & management development training	16	16 497	4 751	1 055	86	9.7	5.8
6115	Technical & trade schools	27	36 440	10 019	1 687	337	3.9	1.2
61151	Technical & trade schools	27	36 440	10 019	1 687	337	3.9	1.2
611511	Cosmetology & barber schools	10	D	D	D	b	D	D
611512	Flight training	3	D	D	D	c	D	D
611519	Other trade & technical schools	13	16 053	5 579	1 307	151	6.0	.2
6116	Other schools & instruction	173	40 170	12 680	2 945	797	31.3	7.1
61161	Fine arts schools	67	10 266	3 236	707	238	35.7	4.9
611610	Fine arts schools	67	10 266	3 236	707	238	35.7	4.9
6116101	Dance schools (including children's & professionals)	55	8 370	2 677	645	209	36.7	2.1
6116102	Art, drama, & music schools	12	1 896	559	62	29	31.5	17.2
61162	Sports & recreation instruction	47	D	D	D	c	D	D
611620	Sports & recreation instruction	47	D	D	D	c	D	D
61163	Language schools	8	6 524	1 953	581	130	5.6	—
611630	Language schools	8	6 524	1 953	581	130	5.6	—
61169	All other schools & instruction	51	D	D	D	e	D	D
611691	Exam preparation & tutoring	24	6 528	1 597	445	164	41.8	22.3
611699	All other miscellaneous schools & instruction	17	D	D	D	c	D	D
6117	Educational support services	24	13 031	4 570	1 025	89	68.9	9.5
61171	Educational support services	24	13 031	4 570	1 025	89	68.9	9.5
611710	Educational support services	24	13 031	4 570	1 025	89	68.9	9.5
Bridgeport, CT PMSA								
61	Educational services	73	27 669	13 144	2 666	485	25.6	12.3
611	Educational services	73	27 669	13 144	2 666	485	25.6	12.3
6114	Business schools, & computer & management training	12	11 432	5 971	1 339	194	11.8	17.5
61142	Computer training	7	7 967	4 307	1 019	138	1.4	25.0
611420	Computer training	7	7 967	4 307	1 019	138	1.4	25.0
6115	Technical & trade schools	14	D	D	D	b	D	D
61151	Technical & trade schools	14	D	D	D	b	D	D
611511	Cosmetology & barber schools	6	D	D	D	a	D	D
6116	Other schools & instruction	44	12 528	5 967	1 098	230	33.2	2.4
61161	Fine arts schools	18	2 691	801	192	94	51.1	2.7
611610	Fine arts schools	18	2 691	801	192	94	51.1	2.7
6116101	Dance schools (including children's & professionals)	16	D	D	D	b	D	D
61162	Sports & recreation instruction	10	D	D	D	b	D	D
611620	Sports & recreation instruction	10	D	D	D	b	D	D
61169	All other schools & instruction	16	D	D	D	b	D	D
Danbury, CT PMSA								
61	Educational services	38	19 939	4 456	872	262	38.7	3.2
611	Educational services	38	19 939	4 456	872	262	38.7	3.2
6114	Business schools, & computer & management training	9	D	D	D	b	D	D
61143	Professional & management development training	4	D	D	D	a	D	D
611430	Professional & management development training	4	D	D	D	a	D	D
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	20	12 606	2 902	651	195	7.8	4.0
61162	Sports & recreation instruction	9	D	D	D	b	D	D
611620	Sports & recreation instruction	9	D	D	D	b	D	D
61169	All other schools & instruction	4	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	1	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
Dutchess County, NY PMSA								
61	Educational services	38	D	D	D	c	D	D
611	Educational services	38	D	D	D	c	D	D
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
6116	Other schools & instruction	27	D	D	D	c	D	D
61161	Fine arts schools	9	2 062	462	122	62	82.8	—
611610	Fine arts schools	9	2 062	462	122	62	82.8	—
6116101	Dance schools (including children's & professionals)	8	D	D	D	b	D	D
61162	Sports & recreation instruction	8	D	D	D	a	D	D
611620	Sports & recreation instruction	8	D	D	D	a	D	D
61169	All other schools & instruction	9	D	D	D	b	D	D
Jersey City, NJ PMSA								
61	Educational services	51	19 756	7 823	1 858	433	30.6	51.4
611	Educational services	51	19 756	7 823	1 858	433	30.6	51.4
6115	Technical & trade schools	7	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	1 904	906	223	41	44.6	—
6116	Other schools & instruction	34	D	D	D	e	D	D
61163	Language schools	4	D	D	D	b	D	D
611630	Language schools	4	D	D	D	b	D	D
61169	All other schools & instruction	15	D	D	D	e	D	D
611692	Automobile driving schools	9	D	D	D	e	D	D
Middlesex—Somerset—Hunterdon, NJ PMSA								
61	Educational services	236	135 797	50 726	10 279	1 703	15.4	9.1
611	Educational services	236	135 797	50 726	10 279	1 703	15.4	9.1
6114	Business schools, & computer & management training	42	28 797	12 261	2 442	377	14.0	14.4
61142	Computer training	27	19 565	8 909	1 843	263	12.6	3.4
611420	Computer training	27	19 565	8 909	1 843	263	12.6	3.4
61143	Professional & management development training	13	D	D	D	b	D	D
611430	Professional & management development training	13	D	D	D	b	D	D
6115	Technical & trade schools	27	35 223	11 081	2 514	314	5.7	6.8
61151	Technical & trade schools	27	35 223	11 081	2 514	314	5.7	6.8
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
611512	Flight training	5	D	D	D	b	D	D
611519	Other trade & technical schools	19	28 864	8 797	1 999	225	6.0	.2
6116	Other schools & instruction	149	58 680	21 621	3 888	919	21.4	8.5
61161	Fine arts schools	52	8 071	2 725	715	313	40.9	14.5
611610	Fine arts schools	52	8 071	2 725	715	313	40.9	14.5
6116101	Dance schools (including children's & professionals)	43	6 543	2 067	558	236	39.4	5.6
6116102	Art, drama, & music schools	9	1 528	658	157	77	47.6	52.4
61162	Sports & recreation instruction	44	11 175	3 618	696	196	43.6	16.3
611620	Sports & recreation instruction	44	11 175	3 618	696	196	43.6	16.3
61169	All other schools & instruction	48	D	D	D	e	D	D
611691	Exam preparation & tutoring	20	D	D	D	c	D	D
611692	Automobile driving schools	11	1 296	534	93	31	85.9	—
611699	All other miscellaneous schools & instruction	17	D	D	D	c	D	D
6117	Educational support services	18	13 097	5 763	1 435	93	17.4	6.1
61171	Educational support services	18	13 097	5 763	1 435	93	17.4	6.1
611710	Educational support services	18	13 097	5 763	1 435	93	17.4	6.1

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
Monmouth—Ocean, NJ PMSA								
61	Educational services	186	69 183	27 265	5 954	1 584	28.1	5.8
611	Educational services	186	69 183	27 265	5 954	1 584	28.1	5.8
6114	Business schools, & computer & management training	25	17 569	7 403	1 410	235	22.2	1.4
61142	Computer training	11	8 399	4 238	885	169	32.6	2.9
611420	Computer training	11	8 399	4 238	885	169	32.6	2.9
61143	Professional & management development training	11	D	D	D	b	D	D
611430	Professional & management development training	11	D	D	D	b	D	D
6115	Technical & trade schools	17	D	D	D	c	D	D
61151	Technical & trade schools	17	D	D	D	c	D	D
611511	Cosmetology & barber schools	5	1 228	329	97	28	5.9	3.2
611519	Other trade & technical schools	9	D	D	D	b	D	D
6116	Other schools & instruction	124	36 437	14 360	3 293	1 169	31.2	9.5
61161	Fine arts schools	53	7 270	1 879	492	229	33.9	12.0
611610	Fine arts schools	53	7 270	1 879	492	229	33.9	12.0
6116101	Dance schools (including children's & professionals)	49	6 817	1 715	446	216	32.6	9.8
61162	Sports & recreation instruction	47	12 113	3 484	615	431	43.8	16.9
611620	Sports & recreation instruction	47	12 113	3 484	615	431	43.8	16.9
61169	All other schools & instruction	22	D	D	D	e	D	D
611691	Exam preparation & tutoring	7	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	9	13 181	7 576	1 871	307	9.2	2.5
6117	Educational support services	20	D	D	D	b	D	D
61171	Educational support services	20	D	D	D	b	D	D
611710	Educational support services	20	D	D	D	b	D	D
Nassau—Suffolk, NY PMSA								
61	Educational services	541	188 004	56 827	12 495	3 930	30.6	10.8
611	Educational services	541	188 004	56 827	12 495	3 930	30.6	10.8
6114	Business schools, & computer & management training	76	41 984	13 882	2 896	730	23.0	34.6
61141	Business & secretarial schools	11	D	D	D	e	D	D
611410	Business & secretarial schools	11	D	D	D	e	D	D
61142	Computer training	39	D	D	D	e	D	D
611420	Computer training	39	D	D	D	e	D	D
61143	Professional & management development training	26	8 436	2 180	579	87	30.9	18.4
611430	Professional & management development training	26	8 436	2 180	579	87	30.9	18.4
6115	Technical & trade schools	51	20 047	6 510	1 665	382	20.8	3.8
61151	Technical & trade schools	51	20 047	6 510	1 665	382	20.8	3.8
611511	Cosmetology & barber schools	17	D	D	D	b	D	D
611512	Flight training	8	3 679	921	227	45	40.4	—
611519	Other trade & technical schools	25	13 158	4 252	1 111	254	15.9	3.6
6116	Other schools & instruction	371	95 996	27 416	6 211	2 587	41.4	4.4
61161	Fine arts schools	143	24 582	6 728	1 749	664	42.2	4.9
611610	Fine arts schools	143	24 582	6 728	1 749	664	42.2	4.9
6116101	Dance schools (including children's & professionals)	126	D	D	D	f	D	D
6116102	Art, drama, & music schools	17	D	D	D	b	D	D
61162	Sports & recreation instruction	122	32 462	8 824	1 554	896	47.1	5.1
611620	Sports & recreation instruction	122	32 462	8 824	1 554	896	47.1	5.1
61163	Language schools	4	D	D	D	b	D	D
611630	Language schools	4	D	D	D	b	D	D
61169	All other schools & instruction	102	D	D	D	f	D	D
611691	Exam preparation & tutoring	50	17 320	6 017	1 485	664	28.6	4.1
611692	Automobile driving schools	24	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	28	11 622	3 504	889	129	55.5	1.5
6117	Educational support services	43	29 977	9 019	1 723	231	13.4	2.5
61171	Educational support services	43	29 977	9 019	1 723	231	13.4	2.5
611710	Educational support services	43	29 977	9 019	1 723	231	13.4	2.5

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.							
	New Haven—Meriden, CT PMSA							
61	Educational services	80	30 001	10 894	2 607	519	13.2	18.5
611	Educational services	80	30 001	10 894	2 607	519	13.2	18.5
6114	Business schools, & computer & management training	16	7 406	3 188	811	126	5.9	12.9
6115	Technical & trade schools	13	D	D	D	b	D	D
61151	Technical & trade schools	13	D	D	D	b	D	D
611511	Cosmetology & barber schools	5	1 134	343	62	26	16.3	—
611512	Flight training	2	D	D	D	b	D	D
6116	Other schools & instruction	43	D	D	D	c	D	D
61161	Fine arts schools	19	D	D	D	b	D	D
611610	Fine arts schools	19	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	17	D	D	D	b	D	D
61162	Sports & recreation instruction	10	4 071	1 090	266	54	12.0	—
611620	Sports & recreation instruction	10	4 071	1 090	266	54	12.0	—
61169	All other schools & instruction	14	D	D	D	b	D	D
6117	Educational support services	8	D	D	D	c	D	D
61171	Educational support services	8	D	D	D	c	D	D
611710	Educational support services	8	D	D	D	c	D	D
	New York, NY PMSA							
61	Educational services	1 218	843 883	301 266	61 952	12 050	22.6	22.5
611	Educational services	1 218	843 883	301 266	61 952	12 050	22.6	22.5
6114	Business schools, & computer & management training	205	198 387	76 984	18 045	2 043	16.2	27.7
61141	Business & secretarial schools	20	33 676	13 373	3 027	544	11.7	64.5
611410	Business & secretarial schools	20	33 676	13 373	3 027	544	11.7	64.5
61142	Computer training	102	108 788	44 747	10 882	1 086	17.5	24.1
611420	Computer training	102	108 788	44 747	10 882	1 086	17.5	24.1
61143	Professional & management development training	83	55 923	18 864	4 136	413	16.1	12.4
611430	Professional & management development training	83	55 923	18 864	4 136	413	16.1	12.4
6115	Technical & trade schools	163	137 208	53 330	12 600	3 262	14.9	8.6
61151	Technical & trade schools	163	137 208	53 330	12 600	3 262	14.9	8.6
611511	Cosmetology & barber schools	56	D	D	D	e	D	D
611512	Flight training	10	D	D	D	g	D	D
611513	Apprenticeship training	10	D	D	D	b	D	D
611519	Other trade & technical schools	87	101 436	39 058	9 300	1 398	13.2	6.8
6116	Other schools & instruction	735	416 759	136 876	24 591	5 647	18.8	26.6
61161	Fine arts schools	223	67 652	23 863	5 118	1 370	24.5	20.8
611610	Fine arts schools	223	67 652	23 863	5 118	1 370	24.5	20.8
6116101	Dance schools (including children's & professionals')	143	38 729	13 786	3 194	949	18.4	7.7
6116102	Art, drama, & music schools	80	28 923	10 077	1 924	421	32.8	38.2
61162	Sports & recreation instruction	146	55 546	16 967	3 132	750	42.6	13.7
611620	Sports & recreation instruction	146	55 546	16 967	3 132	750	42.6	13.7
61163	Language schools	40	50 692	15 426	3 327	1 058	10.6	3.3
611630	Language schools	40	50 692	15 426	3 327	1 058	10.6	3.3
61169	All other schools & instruction	326	242 869	80 620	13 014	2 469	13.5	36.0
611691	Exam preparation & tutoring	88	80 095	39 179	3 760	897	14.3	10.0
611692	Automobile driving schools	128	20 908	6 369	1 290	467	62.3	27.8
611699	All other miscellaneous schools & instruction	110	141 866	35 072	7 964	1 105	5.8	51.9
6117	Educational support services	115	91 529	34 076	6 716	1 098	65.5	13.9
61171	Educational support services	115	91 529	34 076	6 716	1 098	65.5	13.9
611710	Educational support services	115	91 529	34 076	6 716	1 098	65.5	13.9
	Newark, NJ PMSA							
61	Educational services	374	239 774	76 391	17 723	3 117	26.3	8.9

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
Newark, NJ PMSA—Con.								
61	Educational services—Con.							
611	Educational services	374	239 774	76 391	17 723	3 117	26.3	8.9
6114	Business schools, & computer & management training	74	102 664	29 140	7 128	929	22.7	10.8
61141	Business & secretarial schools	10	17 539	7 414	1 608	348	66.6	30.1
611410	Business & secretarial schools	10	17 539	7 414	1 608	348	66.6	30.1
61142	Computer training	39	62 767	15 065	3 709	418	13.8	9.0
611420	Computer training	39	62 767	15 065	3 709	418	13.8	9.0
61143	Professional & management development training	25	22 358	6 661	1 811	163	13.3	.9
611430	Professional & management development training	25	22 358	6 661	1 811	163	13.3	.9
6115	Technical & trade schools	53	40 566	13 661	2 987	484	28.9	7.3
61151	Technical & trade schools	53	40 566	13 661	2 987	484	28.9	7.3
611511	Cosmetology & barber schools	15	D	D	D	b	D	D
611512	Flight training	10	D	D	D	b	D	D
611519	Other trade & technical schools	28	28 448	10 874	2 266	316	10.7	8.6
6116	Other schools & instruction	205	87 039	29 129	6 696	1 578	26.3	5.2
61161	Fine arts schools	84	17 724	6 055	1 542	512	32.3	1.7
611610	Fine arts schools	84	17 724	6 055	1 542	512	32.3	1.7
6116101	Dance schools (including children's & professionals')	72	11 976	3 478	915	378	31.9	2.5
6116102	Art, drama, & music schools	12	5 748	2 577	627	134	33.2	—
61162	Sports & recreation instruction	52	14 841	4 524	875	251	69.1	4.5
611620	Sports & recreation instruction	52	14 841	4 524	875	251	69.1	4.5
61163	Language schools	9	D	D	D	b	D	D
611630	Language schools	9	D	D	D	b	D	D
61169	All other schools & instruction	60	D	D	D	f	D	D
611691	Exam preparation & tutoring	25	45 410	15 165	3 552	608	7.8	3.5
611692	Automobile driving schools	13	2 693	934	192	58	81.4	1.0
611699	All other miscellaneous schools & instruction	22	D	D	D	b	D	D
6117	Educational support services	42	9 505	4 461	912	126	53.3	28.0
61171	Educational support services	42	9 505	4 461	912	126	53.3	28.0
611710	Educational support services	42	9 505	4 461	912	126	53.3	28.0
Newburgh, NY—PA PMSA								
61	Educational services	38	6 212	1 678	322	127	51.0	17.4
611	Educational services	38	6 212	1 678	322	127	51.0	17.4
6115	Technical & trade schools	7	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	27	D	D	D	b	D	D
61162	Sports & recreation instruction	14	2 883	525	76	38	51.1	25.8
611620	Sports & recreation instruction	14	2 883	525	76	38	51.1	25.8
Stamford—Norwalk, CT PMSA								
61	Educational services	123	155 493	46 964	11 325	1 363	8.6	4.9
611	Educational services	123	155 493	46 964	11 325	1 363	8.6	4.9
6114	Business schools, & computer & management training	32	45 936	25 469	6 783	615	5.2	9.0
61141	Business & secretarial schools	4	D	D	D	b	D	D
611410	Business & secretarial schools	4	D	D	D	b	D	D
61142	Computer training	11	27 449	17 285	4 698	440	3.3	—
611420	Computer training	11	27 449	17 285	4 698	440	3.3	—
61143	Professional & management development training	17	D	D	D	c	D	D
611430	Professional & management development training	17	D	D	D	c	D	D
6115	Technical & trade schools	15	D	D	D	c	D	D
61151	Technical & trade schools	15	D	D	D	c	D	D
611511	Cosmetology & barber schools	7	D	D	D	c	D	D
6116	Other schools & instruction	59	21 393	7 469	1 601	400	29.2	10.1
61161	Fine arts schools	14	3 500	1 023	296	92	27.5	5.9
611610	Fine arts schools	14	3 500	1 023	296	92	27.5	5.9
6116101	Dance schools (including children's & professionals')	11	D	D	D	b	D	D
6116102	Art, drama, & music schools	3	D	D	D	b	D	D
61162	Sports & recreation instruction	20	7 795	3 356	665	144	29.4	13.9
611620	Sports & recreation instruction	20	7 795	3 356	665	144	29.4	13.9
61163	Language schools	5	D	D	D	b	D	D
611630	Language schools	5	D	D	D	b	D	D
61169	All other schools & instruction	20	D	D	D	c	D	D
611691	Exam preparation & tutoring	11	5 736	1 610	324	68	32.7	13.9
6117	Educational support services	17	D	D	D	c	D	D
61171	Educational support services	17	D	D	D	c	D	D
611710	Educational support services	17	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 ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
Trenton, NJ PMSA								
61	Educational services	79	80 155	18 971	4 372	718	12.5	12.4
611	Educational services	79	80 155	18 971	4 372	718	12.5	12.4
6114	Business schools, & computer & management training	11	D	D	D	b	D	D
61142	Computer training	5	D	D	D	b	D	D
611420	Computer training	5	D	D	D	b	D	D
61143	Professional & management development training	6	D	D	D	a	D	D
611430	Professional & management development training	6	D	D	D	a	D	D
6115	Technical & trade schools	10	D	D	D	b	D	D
61151	Technical & trade schools	10	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
6116	Other schools & instruction	42	58 671	12 470	2 652	559	6.7	.1
61161	Fine arts schools	11	D	D	D	b	D	D
611610	Fine arts schools	11	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	8	D	D	D	b	D	D
61162	Sports & recreation instruction	15	D	D	D	b	D	D
611620	Sports & recreation instruction	15	D	D	D	b	D	D
61163	Language schools	4	D	D	D	c	D	D
611630	Language schools	4	D	D	D	c	D	D
61169	All other schools & instruction	12	D	D	D	e	D	D
611691	Exam preparation & tutoring	9	D	D	D	e	D	D
6117	Educational support services	16	D	D	D	b	D	D
61171	Educational support services	16	D	D	D	b	D	D
611710	Educational support services	16	D	D	D	b	D	D
Waterbury, CT PMSA								
61	Educational services	20	4 323	1 488	308	114	79.5	2.3
611	Educational services	20	4 323	1 488	308	114	79.5	2.3
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	13	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D
PHILADELPHIA—WILMINGTON—ATLANTIC CITY, PA—NJ—DE—MD CMSA								
61	Educational services	783	396 758	136 753	33 820	6 213	16.2	12.4
611	Educational services	783	396 758	136 753	33 820	6 213	16.2	12.4
6114	Business schools, & computer & management training	148	141 329	54 266	14 595	1 492	10.7	5.3
61141	Business & secretarial schools	16	D	D	D	c	D	D
611410	Business & secretarial schools	16	D	D	D	c	D	D
61142	Computer training	80	D	D	D	f	D	D
611420	Computer training	80	D	D	D	f	D	D
61143	Professional & management development training	52	46 094	15 021	5 060	353	11.0	5.0
611430	Professional & management development training	52	46 094	15 021	5 060	353	11.0	5.0
6115	Technical & trade schools	120	111 303	34 905	8 264	1 356	6.8	10.8
61151	Technical & trade schools	120	111 303	34 905	8 264	1 356	6.8	10.8
611511	Cosmetology & barber schools	40	13 700	4 289	1 040	272	12.7	5.3
611512	Flight training	15	26 826	5 377	1 287	170	2.2	32.0
611519	Other trade & technical schools	59	D	D	D	f	D	D
6116	Other schools & instruction	460	120 186	38 127	8 791	3 088	31.9	17.2
61161	Fine arts schools	147	22 311	7 179	1 763	775	35.7	10.4
611610	Fine arts schools	147	22 311	7 179	1 763	775	35.7	10.4
6116101	Dance schools (including children's & professionals')	119	17 216	4 556	1 150	548	37.5	7.3
6116102	Art, drama, & music schools	28	5 095	2 623	613	227	29.9	20.9
61162	Sports & recreation instruction	147	42 699	12 809	2 034	1 064	41.8	10.6
611620	Sports & recreation instruction	147	42 699	12 809	2 034	1 064	41.8	10.6
61163	Language schools	16	6 486	1 970	497	147	27.8	28.2
611630	Language schools	16	6 486	1 970	497	147	27.8	28.2
61169	All other schools & instruction	150	48 690	16 169	4 497	1 102	22.0	24.7
611691	Exam preparation & tutoring	48	16 732	4 287	1 256	449	16.1	27.3
611692	Automobile driving schools	30	5 948	2 394	479	155	42.8	7.9
611699	All other miscellaneous schools & instruction	72	26 010	9 488	2 762	498	20.9	26.9
6117	Educational support services	55	23 940	9 455	2 170	277	13.4	37.6
61171	Educational support services	55	23 940	9 455	2 170	277	13.4	37.6
611710	Educational support services	55	23 940	9 455	2 170	277	13.4	37.6

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 ¹	Estimated ²
PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.								
Atlantic–Cape May, NJ PMSA								
61	Educational services	36	5 229	2 025	480	136	29.8	22.8
611	Educational services	36	5 229	2 025	480	136	29.8	22.8
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	D	D	D	a	D	D
6116	Other schools & instruction	26	D	D	D	c	D	D
61161	Fine arts schools	11	909	174	46	34	80.4	4.4
611610	Fine arts schools	11	909	174	46	34	80.4	4.4
6116101	Dance schools (including children's & professionals)	9	D	D	D	b	D	D
61162	Sports & recreation instruction	10	D	D	D	b	D	D
611620	Sports & recreation instruction	10	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	b	D	D
Philadelphia, PA–NJ PMSA								
61	Educational services	639	328 197	116 726	28 888	5 221	17.5	13.2
611	Educational services	639	328 197	116 726	28 888	5 221	17.5	13.2
6114	Business schools, & computer & management training	127	122 878	49 380	13 385	1 353	11.3	6.1
61141	Business & secretarial schools	15	9 996	4 862	1 179	183	2.9	27.6
611410	Business & secretarial schools	15	9 996	4 862	1 179	183	2.9	27.6
61142	Computer training	69	76 874	31 312	7 575	851	11.7	3.2
611420	Computer training	69	76 874	31 312	7 575	851	11.7	3.2
61143	Professional & management development training	43	36 008	13 206	4 631	319	12.6	6.4
611430	Professional & management development training	43	36 008	13 206	4 631	319	12.6	6.4
6115	Technical & trade schools	99	88 100	30 252	7 116	1 155	7.6	13.2
61151	Technical & trade schools	99	88 100	30 252	7 116	1 155	7.6	13.2
611511	Cosmetology & barber schools	32	D	D	D	c	D	D
611512	Flight training	11	D	D	D	b	D	D
611519	Other trade & technical schools	51	66 125	24 063	5 654	855	6.8	3.4
6116	Other schools & instruction	369	103 789	31 547	7 112	2 506	33.3	18.6
61161	Fine arts schools	114	16 894	4 894	1 202	559	39.1	12.4
611610	Fine arts schools	114	16 894	4 894	1 202	559	39.1	12.4
6116101	Dance schools (including children's & professionals)	91	13 790	3 709	933	426	39.9	7.5
6116102	Art, drama, & music schools	23	3 104	1 185	269	133	35.3	34.4
61162	Sports & recreation instruction	121	39 180	11 735	1 755	948	43.0	9.5
611620	Sports & recreation instruction	121	39 180	11 735	1 755	948	43.0	9.5
61163	Language schools	15	D	D	D	c	D	D
611630	Language schools	15	D	D	D	c	D	D
61169	All other schools & instruction	119	D	D	D	f	D	D
611691	Exam preparation & tutoring	39	13 963	3 244	904	306	17.9	30.6
611692	Automobile driving schools	24	5 648	2 269	459	137	40.5	8.3
611699	All other miscellaneous schools & instruction	56	D	D	D	e	D	D
6117	Educational support services	44	13 430	5 547	1 275	207	18.0	36.7
61171	Educational support services	44	13 430	5 547	1 275	207	18.0	36.7
611710	Educational support services	44	13 430	5 547	1 275	207	18.0	36.7
Vineland–Millville–Bridgeton, NJ PMSA								
61	Educational services	14	2 436	552	127	58	21.3	3.7
611	Educational services	14	2 436	552	127	58	21.3	3.7
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	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 ¹	Estimated ²
PHILADELPHIA—WILMINGTON—ATLANTIC CITY, PA—NJ—DE—MD CMSA—Con.								
Wilmington—Newark, DE—MD PMSA								
61	Educational services	94	60 896	17 450	4 325	798	7.7	7.8
611	Educational services	94	60 896	17 450	4 325	798	7.7	7.8
6114	Business schools, & computer & management training	18	18 289	4 824	1 204	133	6.9	—
61142	Computer training	9	D	D	D	b	D	D
611420	Computer training	9	D	D	D	b	D	D
61143	Professional & management development training	8	D	D	D	b	D	D
611430	Professional & management development training	8	D	D	D	b	D	D
6115	Technical & trade schools	12	20 676	3 861	965	156	4.0	.3
61151	Technical & trade schools	12	20 676	3 861	965	156	4.0	.3
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
611512	Flight training	3	D	D	D	c	D	D
6116	Other schools & instruction	55	D	D	D	e	D	D
61161	Fine arts schools	18	4 036	1 969	478	157	14.9	4.5
611610	Fine arts schools	18	4 036	1 969	478	157	14.9	4.5
6116101	Dance schools (including children's & professionals)	15	D	D	D	b	D	D
6116102	Art, drama, & music schools	3	D	D	D	b	D	D
61162	Sports & recreation instruction	13	2 013	694	181	74	19.9	—
611620	Sports & recreation instruction	13	2 013	694	181	74	19.9	—
61169	All other schools & instruction	23	D	D	D	c	D	D
611691	Exam preparation & tutoring	8	D	D	D	c	D	D
6117	Educational support services	9	D	D	D	b	D	D
61171	Educational support services	9	D	D	D	b	D	D
611710	Educational support services	9	D	D	D	b	D	D
PITTSBURGH, PA MSA								
61	Educational services	270	144 427	55 586	12 271	2 856	13.8	8.3
611	Educational services	270	144 427	55 586	12 271	2 856	13.8	8.3
6114	Business schools, & computer & management training	59	72 761	28 229	6 111	1 070	7.6	4.6
61141	Business & secretarial schools	14	24 756	9 879	2 281	521	1.2	10.7
611410	Business & secretarial schools	14	24 756	9 879	2 281	521	1.2	10.7
61142	Computer training	28	34 699	14 292	3 235	445	5.6	—
611420	Computer training	28	34 699	14 292	3 235	445	5.6	—
61143	Professional & management development training	17	13 306	4 058	595	104	24.5	5.2
611430	Professional & management development training	17	13 306	4 058	595	104	24.5	5.2
6115	Technical & trade schools	43	26 683	10 389	2 883	554	8.9	10.5
61151	Technical & trade schools	43	26 683	10 389	2 883	554	8.9	10.5
611511	Cosmetology & barber schools	10	4 737	1 808	482	126	13.6	—
611512	Flight training	6	D	D	D	b	D	D
611519	Other trade & technical schools	25	18 443	7 743	2 199	345	5.3	11.3
6116	Other schools & instruction	153	39 079	14 774	2 915	1 155	29.3	10.9
61161	Fine arts schools	65	8 378	2 458	616	331	37.3	13.1
611610	Fine arts schools	65	8 378	2 458	616	331	37.3	13.1
6116101	Dance schools (including children's & professionals)	58	7 679	2 253	595	304	32.4	13.5
61162	Sports & recreation instruction	48	7 672	2 208	472	241	74.9	14.6
611620	Sports & recreation instruction	48	7 672	2 208	472	241	74.9	14.6
61169	All other schools & instruction	37	22 508	9 932	1 788	556	10.8	9.1
611691	Exam preparation & tutoring	15	D	D	D	c	D	D
611692	Automobile driving schools	6	2 520	998	171	36	31.1	68.9
611699	All other miscellaneous schools & instruction	16	D	D	D	e	D	D
6117	Educational support services	15	5 904	2 194	362	77	10.0	27.8
61171	Educational support services	15	5 904	2 194	362	77	10.0	27.8
611710	Educational support services	15	5 904	2 194	362	77	10.0	27.8
READING, PA MSA								
61	Educational services	33	13 978	3 470	895	209	11.5	9.3
611	Educational services	33	13 978	3 470	895	209	11.5	9.3
6115	Technical & trade schools	7	5 924	1 888	518	89	3.1	—
61151	Technical & trade schools	7	5 924	1 888	518	89	3.1	—
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
611519	Other trade & technical schools	3	D	D	D	b	D	D
6116	Other schools & instruction	20	2 054	469	128	72	65.0	23.0
61161	Fine arts schools	12	926	196	57	33	44.8	35.4
611610	Fine arts schools	12	926	196	57	33	44.8	35.4
6116101	Dance schools (including children's & professionals)	11	D	D	D	b	D	D
61162	Sports & recreation instruction	8	1 128	273	71	39	81.6	12.8
611620	Sports & recreation instruction	8	1 128	273	71	39	81.6	12.8
6117	Educational support services	1	D	D	D	a	D	D
61171	Educational support services	1	D	D	D	a	D	D
611710	Educational support services	1	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 ¹	Estimated ²
SCRANTON–WILKES–BARRE–HAZLETON, PA MSA								
61	Educational services	43	11 806	3 885	833	260	43.7	5.4
611	Educational services	43	11 806	3 885	833	260	43.7	5.4
6115	Technical & trade schools	17	6 941	2 245	452	139	37.9	1.3
61151	Technical & trade schools	17	6 941	2 245	452	139	37.9	1.3
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
611519	Other trade & technical schools	10	D	D	D	c	D	D
6116	Other schools & instruction	20	3 710	1 079	264	88	43.1	9.1
61161	Fine arts schools	7	D	D	D	b	D	D
611610	Fine arts schools	7	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	6	D	D	D	b	D	D
61162	Sports & recreation instruction	9	1 243	265	52	44	55.2	27.3
611620	Sports & recreation instruction	9	1 243	265	52	44	55.2	27.3
61169	All other schools & instruction	4	D	D	D	b	D	D
SHARON, PA MSA								
61	Educational services	6	1 575	737	212	56	40.4	5.1
611	Educational services	6	1 575	737	212	56	40.4	5.1
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
STATE COLLEGE, PA MSA								
61	Educational services	18	8 794	3 494	861	205	7.9	1.8
611	Educational services	18	8 794	3 494	861	205	7.9	1.8
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	12	1 716	489	97	90	37.4	7.9
61169	All other schools & instruction	5	D	D	D	b	D	D
6117	Educational support services	2	D	D	D	b	D	D
61171	Educational support services	2	D	D	D	b	D	D
611710	Educational support services	2	D	D	D	b	D	D
WILLIAMSPORT, PA MSA								
61	Educational services	4	1 579	528	116	24	9.9	—
611	Educational services	4	1 579	528	116	24	9.9	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
YORK, PA MSA								
61	Educational services	25	18 430	7 569	1 579	305	6.1	15.3
611	Educational services	25	18 430	7 569	1 579	305	6.1	15.3
6114	Business schools, & computer & management training	6	6 324	2 928	609	96	3.2	—
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
6116	Other schools & instruction	10	8 275	3 346	729	143	8.6	1.2
61169	All other schools & instruction	2	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	2	D	D	D	c	D	D
AREA OUTSIDE PENNSYLVANIA METROPOLITAN AREAS								
61	Educational services	93	D	D	D	e	D	D
611	Educational services	93	D	D	D	e	D	D
6114	Business schools, & computer & management training	21	7 828	3 346	716	144	51.4	.8
61141	Business & secretarial schools	10	7 041	3 045	669	134	47.8	.8
611410	Business & secretarial schools	10	7 041	3 045	669	134	47.8	.8
6115	Technical & trade schools	16	D	D	D	c	D	D
61151	Technical & trade schools	16	D	D	D	c	D	D
611511	Cosmetology & barber schools	10	D	D	D	b	D	D
611519	Other trade & technical schools	6	6 132	2 121	491	104	24.6	7.0
6116	Other schools & instruction	50	D	D	D	c	D	D
61161	Fine arts schools	19	1 149	262	56	51	33.2	36.8
611610	Fine arts schools	19	1 149	262	56	51	33.2	36.8
6116101	Dance schools (including children's & professionals)	16	1 061	230	52	49	27.6	39.9
61162	Sports & recreation instruction	18	D	D	D	b	D	D
611620	Sports & recreation instruction	18	D	D	D	b	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
ALLENTOWN—BETHLEHEM—EASTON, PA MSA									
61	Educational services	17	3 736	3 380	1 299	279	112	6.3	49.1
611	Educational services	17	3 736	3 380	1 299	279	112	6.3	49.1
6115	Technical & trade schools	3	D	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	D	a	D	D
6116	Other schools & instruction	14	D	D	D	D	c	D	D
61161	Fine arts schools	5	1 553	1 344	439	111	37	7.5	82.9
611610	Fine arts schools	5	1 553	1 344	439	111	37	7.5	82.9
6116102	Art, drama, & music schools	4	D	D	D	D	b	D	D
61169	All other schools & instruction	6	1 810	1 669	747	142	40	—	16.1
ERIE, PA MSA									
61	Educational services	8	1 745	1 538	601	131	55	8.7	54.1
611	Educational services	8	1 745	1 538	601	131	55	8.7	54.1
6115	Technical & trade schools	3	D	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	D	b	D	D
HARRISBURG—LEBANON—CARLISLE, PA MSA									
61	Educational services	15	2 320	2 491	726	184	51	63.8	6.3
611	Educational services	15	2 320	2 491	726	184	51	63.8	6.3
6115	Technical & trade schools	5	1 448	1 576	396	100	15	67.1	1.9
61151	Technical & trade schools	5	1 448	1 576	396	100	15	67.1	1.9
6116	Other schools & instruction	9	D	D	D	D	b	D	D
JOHNSTOWN, PA MSA									
61	Educational services	3	1 127	966	257	68	25	8.2	91.8
611	Educational services	3	1 127	966	257	68	25	8.2	91.8
6115	Technical & trade schools	1	D	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	D	a	D	D
LANCASTER, PA MSA									
61	Educational services	7	3 277	3 062	1 362	334	113	18.7	10.8
611	Educational services	7	3 277	3 062	1 362	334	113	18.7	10.8
6116	Other schools & instruction	7	3 277	3 062	1 362	334	113	18.7	10.8
61161	Fine arts schools	3	D	D	D	D	b	D	D
611610	Fine arts schools	3	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	2	D	D	D	D	b	D	D
61169	All other schools & instruction	4	D	D	D	D	a	D	D
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA									
61	Educational services	656	1 296 705	1 188 967	316 023	75 836	11 501	3.6	4.9
611	Educational services	656	1 296 705	1 188 967	316 023	75 836	11 501	3.6	4.9
6114	Business schools, & computer & management training ..	45	D	D	D	D	f	D	D
61141	Business & secretarial schools ..	12	D	D	D	D	e	D	D
611410	Business & secretarial schools	12	D	D	D	D	e	D	D
61143	Professional & management development training ...	29	D	D	D	D	e	D	D
611430	Professional & management development training ..	29	D	D	D	D	e	D	D
6115	Technical & trade schools	80	D	D	D	D	g	D	D
61151	Technical & trade schools	80	D	D	D	D	g	D	D
611512	Flight training	4	D	D	D	D	e	D	D
611513	Apprenticeship training	45	D	D	D	D	e	D	D
611519	Other trade & technical schools	31	32 185	28 223	11 486	2 627	558	3.9	7.7
6116	Other schools & instruction	443	D	D	D	D	i	D	D
61161	Fine arts schools	137	64 395	60 976	28 480	7 023	2 269	11.4	10.6
611610	Fine arts schools	137	64 395	60 976	28 480	7 023	2 269	11.4	10.6
6116101	Dance schools (including children's & professionals)	39	9 720	9 375	3 666	935	326	18.8	4.7
6116102	Art, drama, & music schools	98	54 675	51 601	24 814	6 088	1 943	10.1	11.7
61162	Sports & recreation instruction	47	D	D	D	D	e	D	D
611620	Sports & recreation instruction	47	D	D	D	D	e	D	D
61163	Language schools	28	18 351	18 492	10 241	2 339	513	7.5	6.8
611630	Language schools	28	18 351	18 492	10 241	2 339	513	7.5	6.8
61169	All other schools & instruction	231	D	D	D	D	h	D	D
611691	Exam preparation & tutoring	40	D	D	D	D	c	D	D
611692	Automobile driving schools	7	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	184	D	D	D	D	g	D	D
6117	Educational support services	88	D	D	D	D	h	D	D
61171	Educational support services	88	D	D	D	D	h	D	D
611710	Educational support services	88	D	D	D	D	h	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.									
Bergen—Passaic, NJ PMSA									
61	Educational services	24	16 009	13 761	4 569	1 084	336	8.2	9.4
611	Educational services	24	16 009	13 761	4 569	1 084	336	8.2	9.4
6115	Technical & trade schools	5	D	D	D	D	c	D	D
61151	Technical & trade schools	5	D	D	D	D	c	D	D
611519	Other trade & technical schools	4	D	D	D	D	c	D	D
6116	Other schools & instruction	18	D	D	D	D	c	D	D
61161	Fine arts schools	9	D	D	D	D	c	D	D
611610	Fine arts schools	9	D	D	D	D	c	D	D
6116101	Dance schools (including children's & professionals)	4	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	5	D	D	D	D	b	D	D
61169	All other schools & instruction	8	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	8	D	D	D	D	c	D	D
Bridgeport, CT PMSA									
61	Educational services	9	D	D	D	D	b	D	D
611	Educational services	9	D	D	D	D	b	D	D
6116	Other schools & instruction	6	D	D	D	D	b	D	D
Danbury, CT PMSA									
61	Educational services	5	D	D	D	D	b	D	D
611	Educational services	5	D	D	D	D	b	D	D
6116	Other schools & instruction	4	D	D	D	D	a	D	D
Dutchess County, NY PMSA									
61	Educational services	10	D	D	D	D	b	D	D
611	Educational services	10	D	D	D	D	b	D	D
6116	Other schools & instruction	8	D	D	D	D	b	D	D
61169	All other schools & instruction	7	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	4	D	D	D	D	b	D	D
Jersey City, NJ PMSA									
61	Educational services	6	D	D	D	D	c	D	D
611	Educational services	6	D	D	D	D	c	D	D
6116	Other schools & instruction	6	D	D	D	D	c	D	D
61161	Fine arts schools	2	D	D	D	D	a	D	D
611610	Fine arts schools	2	D	D	D	D	a	D	D
61169	All other schools & instruction	4	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	3	D	D	D	D	c	D	D
Middlesex—Somerset—Hunterdon, NJ PMSA									
61	Educational services	28	D	D	D	D	c	D	D
611	Educational services	28	D	D	D	D	c	D	D
6115	Technical & trade schools	3	D	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	D	a	D	D
6116	Other schools & instruction	20	D	D	D	D	c	D	D
61161	Fine arts schools	9	D	D	D	D	b	D	D
611610	Fine arts schools	9	D	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	4	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	5	D	D	D	D	b	D	D
61169	All other schools & instruction	8	D	D	D	D	b	D	D
6117	Educational support services	4	D	D	D	D	b	D	D
61171	Educational support services	4	D	D	D	D	b	D	D
611710	Educational support services	4	D	D	D	D	b	D	D
Monmouth—Ocean, NJ PMSA									
61	Educational services	24	D	D	D	D	c	D	D
611	Educational services	24	D	D	D	D	c	D	D
6115	Technical & trade schools	6	D	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	D	b	D	D
6116	Other schools & instruction	13	D	D	D	D	c	D	D
61162	Sports & recreation instruction	4	D	D	D	D	b	D	D
611620	Sports & recreation instruction	4	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 ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.									
Nassau—Suffolk, NY PMSA									
61	Educational services	45	38 519	37 974	17 873	4 426	1 150	16.7	5.4
611	Educational services	45	38 519	37 974	17 873	4 426	1 150	16.7	5.4
6115	Technical & trade schools	7	D	D	D	D	e	D	D
61151	Technical & trade schools	7	D	D	D	D	e	D	D
611512	Flight training	2	D	D	D	D	e	D	D
6116	Other schools & instruction	35	26 024	25 699	12 991	2 961	704	16.5	2.8
61161	Fine arts schools	8	D	D	D	D	c	D	D
611610	Fine arts schools	8	D	D	D	D	c	D	D
6116102	Art, drama, & music schools	6	D	D	D	D	c	D	D
61162	Sports & recreation instruction	10	D	D	D	D	b	D	D
611620	Sports & recreation instruction	10	D	D	D	D	b	D	D
61163	Language schools	2	D	D	D	D	c	D	D
611630	Language schools	2	D	D	D	D	c	D	D
61169	All other schools & instruction	15	D	D	D	D	e	D	D
611699	All other miscellaneous schools & instruction	14	D	D	D	D	e	D	D
6117	Educational support services	2	D	D	D	D	a	D	D
61171	Educational support services	2	D	D	D	D	a	D	D
611710	Educational support services	2	D	D	D	D	a	D	D
New Haven—Meriden, CT PMSA									
61	Educational services	26	10 833	10 575	5 365	1 174	542	2.8	9.8
611	Educational services	26	10 833	10 575	5 365	1 174	542	2.8	9.8
6115	Technical & trade schools	4	D	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	D	a	D	D
6116	Other schools & instruction	19	D	D	D	D	f	D	D
61161	Fine arts schools	10	3 835	3 878	2 041	483	223	—	12.2
611610	Fine arts schools	10	3 835	3 878	2 041	483	223	—	12.2
6116102	Art, drama, & music schools	10	3 835	3 878	2 041	483	223	—	12.2
61169	All other schools & instruction	7	D	D	D	D	e	D	D
611699	All other miscellaneous schools & instruction	6	D	D	D	D	e	D	D
New York, NY PMSA									
61	Educational services	373	689 895	659 942	132 339	31 754	5 136	3.6	6.4
611	Educational services	373	689 895	659 942	132 339	31 754	5 136	3.6	6.4
6114	Business schools, & computer & management training ..	32	D	D	D	D	f	D	D
61141	Business & secretarial schools	10	D	D	D	D	c	D	D
611410	Business & secretarial schools	10	D	D	D	D	c	D	D
61143	Professional & management development training	20	D	D	D	D	e	D	D
611430	Professional & management development training ..	20	D	D	D	D	e	D	D
6115	Technical & trade schools	38	D	D	D	D	e	D	D
61151	Technical & trade schools	38	D	D	D	D	e	D	D
611513	Apprenticeship training	19	D	D	D	D	c	D	D
611519	Other trade & technical schools	18	D	D	D	D	c	D	D
6116	Other schools & instruction	246	167 920	163 759	60 279	14 342	2 957	8.1	11.1
61161	Fine arts schools	79	44 913	42 362	20 521	5 122	1 402	9.7	8.9
611610	Fine arts schools	79	44 913	42 362	20 521	5 122	1 402	9.7	8.9
6116101	Dance schools (including children's & professionals')	23	D	D	D	D	c	D	D
6116102	Art, drama, & music schools	56	D	D	D	D	g	D	D
61162	Sports & recreation instruction	19	D	D	D	D	c	D	D
611620	Sports & recreation instruction	19	D	D	D	D	c	D	D
61163	Language schools	16	D	D	D	D	e	D	D
611630	Language schools	16	D	D	D	D	e	D	D
61169	All other schools & instruction	132	D	D	D	D	g	D	D
611691	Exam preparation & tutoring	20	3 350	3 172	1 387	281	101	5.8	62.4
611692	Automobile driving schools	5	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	107	D	D	D	D	g	D	D
6117	Educational support services	57	D	D	D	D	g	D	D
61171	Educational support services	57	D	D	D	D	g	D	D
611710	Educational support services	57	D	D	D	D	g	D	D
Newark, NJ PMSA									
61	Educational services	50	16 747	15 298	6 932	1 688	620	19.8	27.6
611	Educational services	50	16 747	15 298	6 932	1 688	620	19.8	27.6
6115	Technical & trade schools	6	D	D	D	D	c	D	D
61151	Technical & trade schools	6	D	D	D	D	c	D	D
6116	Other schools & instruction	31	D	D	D	D	e	D	D
61161	Fine arts schools	9	D	D	D	D	c	D	D
611610	Fine arts schools	9	D	D	D	D	c	D	D
6116102	Art, drama, & music schools	6	D	D	D	D	c	D	D
61169	All other schools & instruction	15	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	12	D	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.									
Newburgh, NY–PA PMSA									
61	Educational services	10	8 629	8 744	3 933	946	172	—	4.6
611	Educational services	10	8 629	8 744	3 933	946	172	—	4.6
6115	Technical & trade schools	3	D	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	D	b	D	D
6116	Other schools & instruction	7	D	D	D	D	c	D	D
61169	All other schools & instruction	5	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	3	D	D	D	D	c	D	D
Stamford–Norwalk, CT PMSA									
61	Educational services	14	11 204	10 392	2 479	533	79	36.3	25.8
611	Educational services	14	11 204	10 392	2 479	533	79	36.3	25.8
6115	Technical & trade schools	1	D	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	D	a	D	D
6116	Other schools & instruction	9	D	D	D	D	b	D	D
61162	Sports & recreation instruction	2	D	D	D	D	a	D	D
611620	Sports & recreation instruction	2	D	D	D	D	a	D	D
61169	All other schools & instruction	4	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	3	D	D	D	D	a	D	D
6117	Educational support services	2	D	D	D	D	b	D	D
61171	Educational support services	2	D	D	D	D	b	D	D
611710	Educational support services	2	D	D	D	D	b	D	D
Trenton, NJ PMSA									
61	Educational services	27	D	D	D	D	h	D	D
611	Educational services	27	D	D	D	D	h	D	D
6115	Technical & trade schools	4	D	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	D	b	D	D
6116	Other schools & instruction	17	D	D	D	D	c	D	D
61169	All other schools & instruction	12	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	9	D	D	D	D	b	D	D
6117	Educational support services	6	D	D	D	D	h	D	D
61171	Educational support services	6	D	D	D	D	h	D	D
611710	Educational support services	6	D	D	D	D	h	D	D
Waterbury, CT PMSA									
61	Educational services	5	D	D	D	D	a	D	D
611	Educational services	5	D	D	D	D	a	D	D
PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA									
61	Educational services	169	D	D	D	D	g	D	D
611	Educational services	169	D	D	D	D	g	D	D
6114	Business schools, & computer & management training ..	12	D	D	D	D	c	D	D
61142	Computer training	3	D	D	D	D	b	D	D
611420	Computer training	3	D	D	D	D	b	D	D
61143	Professional & management development training	9	D	D	D	D	b	D	D
611430	Professional & management development training ..	9	D	D	D	D	b	D	D
6115	Technical & trade schools	34	D	D	D	D	e	D	D
61151	Technical & trade schools	34	D	D	D	D	e	D	D
611513	Apprenticeship training	23	D	D	D	D	c	D	D
611519	Other trade & technical schools	11	4 281	4 193	1 636	341	80	28.2	68.0
6116	Other schools & instruction	105	57 961	53 885	23 301	5 903	1 573	13.3	23.9
61161	Fine arts schools	34	18 279	17 440	7 913	2 139	720	20.7	13.7
611610	Fine arts schools	34	18 279	17 440	7 913	2 139	720	20.7	13.7
6116102	Art, drama, & music schools	30	17 756	16 924	7 778	2 105	707	20.0	14.0
61163	Language schools	8	2 167	2 142	1 228	321	101	19.6	80.4
611630	Language schools	8	2 167	2 142	1 228	321	101	19.6	80.4
61169	All other schools & instruction	56	36 445	33 277	13 902	3 385	734	8.2	25.0
611691	Exam preparation & tutoring	10	2 025	1 947	788	162	68	10.2	89.8
611699	All other miscellaneous schools & instruction	46	34 420	31 330	13 114	3 223	666	8.1	21.1
6117	Educational support services	18	D	D	D	D	e	D	D
61171	Educational support services	18	D	D	D	D	e	D	D
611710	Educational support services	18	D	D	D	D	e	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.									
Atlantic–Cape May, NJ PMSA									
61	Educational services	10	D	D	D	D	b	D	D
611	Educational services	10	D	D	D	D	b	D	D
6115	Technical & trade schools	4	D	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	D	b	D	D
6116	Other schools & instruction	6	D	D	D	D	b	D	D
Philadelphia, PA–NJ PMSA									
61	Educational services	137	164 285	154 734	45 147	11 447	2 084	30.2	16.7
611	Educational services	137	164 285	154 734	45 147	11 447	2 084	30.2	16.7
6114	Business schools, & computer & management training ..	9	16 002	14 906	3 266	680	121	2.6	51.4
61142	Computer training	2	D	D	D	D	b	D	D
611420	Computer training	2	D	D	D	D	b	D	D
61143	Professional & management development training	7	D	D	D	D	b	D	D
611430	Professional & management development training ..	7	D	D	D	D	b	D	D
6115	Technical & trade schools	26	15 210	14 807	4 866	1 195	237	41.0	22.4
61151	Technical & trade schools	26	15 210	14 807	4 866	1 195	237	41.0	22.4
611513	Apprenticeship training	17	D	D	D	D	c	D	D
6116	Other schools & instruction	87	44 891	43 046	19 217	4 868	1 310	12.6	29.3
61161	Fine arts schools	26	14 832	14 492	7 119	1 882	600	15.9	16.8
611610	Fine arts schools	26	14 832	14 492	7 119	1 882	600	15.9	16.8
6116102	Art, drama, & music schools	24	D	D	D	D	f	D	D
61163	Language schools	8	2 167	2 142	1 228	321	101	19.6	80.4
611630	Language schools	8	2 167	2 142	1 228	321	101	19.6	80.4
61169	All other schools & instruction	47	D	D	D	D	f	D	D
611691	Exam preparation & tutoring	8	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	39	D	D	D	D	f	D	D
6117	Educational support services	15	88 182	81 975	17 798	4 704	416	42.3	3.0
61171	Educational support services	15	88 182	81 975	17 798	4 704	416	42.3	3.0
611710	Educational support services	15	88 182	81 975	17 798	4 704	416	42.3	3.0
Vineland–Millville–Bridgeton, NJ PMSA									
61	Educational services	1	D	D	D	D	b	D	D
611	Educational services	1	D	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	D	b	D	D
Wilmington–Newark, DE–MD PMSA									
61	Educational services	21	15 102	12 699	4 450	1 101	276	24.6	5.5
611	Educational services	21	15 102	12 699	4 450	1 101	276	24.6	5.5
6115	Technical & trade schools	3	D	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	D	a	D	D
6116	Other schools & instruction	12	D	D	D	D	c	D	D
61161	Fine arts schools	4	D	D	D	D	c	D	D
611610	Fine arts schools	4	D	D	D	D	c	D	D
6116102	Art, drama, & music schools	3	D	D	D	D	c	D	D
61169	All other schools & instruction	7	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	6	D	D	D	D	c	D	D
PITTSBURGH, PA MSA									
61	Educational services	61	51 664	44 268	18 003	4 386	822	14.1	6.6
611	Educational services	61	51 664	44 268	18 003	4 386	822	14.1	6.6
6115	Technical & trade schools	16	6 759	6 338	2 289	519	152	54.2	19.5
61151	Technical & trade schools	16	6 759	6 338	2 289	519	152	54.2	19.5
611513	Apprenticeship training	12	D	D	D	D	b	D	D
6116	Other schools & instruction	32	19 265	18 087	7 121	1 730	376	8.7	5.7
61161	Fine arts schools	10	2 717	2 458	710	194	86	29.0	18.3
611610	Fine arts schools	10	2 717	2 458	710	194	86	29.0	18.3
6116102	Art, drama, & music schools	10	2 717	2 458	710	194	86	29.0	18.3
61169	All other schools & instruction	17	D	D	D	D	e	D	D
611699	All other miscellaneous schools & instruction	15	D	D	D	D	e	D	D
6117	Educational support services	6	D	D	D	D	e	D	D
61171	Educational support services	6	D	D	D	D	e	D	D
611710	Educational support services	6	D	D	D	D	e	D	D
READING, PA MSA									
61	Educational services	7	1 163	1 381	614	154	31	21.0	41.9
611	Educational services	7	1 163	1 381	614	154	31	21.0	41.9
6115	Technical & trade schools	3	728	964	366	89	15	–	43.8
61151	Technical & trade schools	3	728	964	366	89	15	–	43.8

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
SCRANTON–WILKES–BARRE–HAZLETON, PA MSA									
61	Educational services	10	971	929	382	92	43	10.5	25.1
611	Educational services	10	971	929	382	92	43	10.5	25.1
6115	Technical & trade schools	4	249	224	99	29	17	41.0	34.9
61151	Technical & trade schools	4	249	224	99	29	17	41.0	34.9
SHARON, PA MSA									
61	Educational services	1	D	D	D	D	a	D	D
611	Educational services	1	D	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	D	a	D	D
STATE COLLEGE, PA MSA									
61	Educational services	4	513	535	263	52	19	100.0	–
611	Educational services	4	513	535	263	52	19	100.0	–
WILLIAMSPORT, PA MSA									
61	Educational services	1	D	D	D	D	b	D	D
611	Educational services	1	D	D	D	D	b	D	D
6116	Other schools & instruction	1	D	D	D	D	b	D	D
61161	Fine arts schools	1	D	D	D	D	b	D	D
611610	Fine arts schools	1	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	1	D	D	D	D	b	D	D
YORK, PA MSA									
61	Educational services	7	2 152	2 153	647	171	98	10.5	67.8
611	Educational services	7	2 152	2 153	647	171	98	10.5	67.8
6116	Other schools & instruction	4	D	D	D	D	b	D	D
AREA OUTSIDE PENNSYLVANIA METROPOLITAN AREAS									
61	Educational services	37	17 331	16 264	7 237	1 696	395	8.4	17.1
611	Educational services	37	17 331	16 264	7 237	1 696	395	8.4	17.1
6115	Technical & trade schools	5	D	D	D	D	e	D	D
61151	Technical & trade schools	5	D	D	D	D	e	D	D
611519	Other trade & technical schools	2	D	D	D	D	c	D	D
6116	Other schools & instruction	25	3 883	3 851	1 083	233	96	20.4	51.1
61161	Fine arts schools	4	1 040	1 030	289	68	25	39.0	17.7
611610	Fine arts schools	4	1 040	1 030	289	68	25	39.0	17.7
61169	All other schools & instruction	18	2 669	2 649	756	161	70	9.3	66.7
6117	Educational support services	6	3 049	2 058	631	145	45	19.7	28.2
61171	Educational support services	6	3 049	2 058	631	145	45	19.7	28.2
611710	Educational support services	6	3 049	2 058	631	145	45	19.7	28.2

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ADAMS COUNTY, PA								
61	Educational services	5	1 583	268	35	10	19.3	12.5
611	Educational services	5	1 583	268	35	10	19.3	12.5
ALLEGHENY COUNTY, PA								
61	Educational services	176	122 124	47 419	10 410	2 256	11.8	7.5
611	Educational services	176	122 124	47 419	10 410	2 256	11.8	7.5
6114	Business schools, & computer & management training	38	62 634	23 893	5 185	830	7.1	1.3
61141	Business & secretarial schools	6	19 225	7 412	1 704	399	—	1.0
611410	Business & secretarial schools	6	19 225	7 412	1 704	399	—	1.0
61142	Computer training	18	30 270	12 470	2 904	353	4.3	—
611420	Computer training	18	30 270	12 470	2 904	353	4.3	—
61143	Professional & management development training	14	13 139	4 011	577	78	23.9	5.0
611430	Professional & management development training	14	13 139	4 011	577	78	23.9	5.0
6115	Technical & trade schools	29	21 447	8 751	2 464	426	9.7	12.9
61151	Technical & trade schools	29	21 447	8 751	2 464	426	9.7	12.9
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
611519	Other trade & technical schools	20	D	D	D	e	D	D
6116	Other schools & instruction	98	32 530	12 719	2 420	932	23.5	11.9
61161	Fine arts schools	39	5 440	1 641	396	227	33.9	14.3
611610	Fine arts schools	39	5 440	1 641	396	227	33.9	14.3
6116101	Dance schools (including children's & professionals)	32	4 741	1 436	375	200	25.3	15.2
61162	Sports & recreation instruction	31	5 205	1 472	291	161	72.8	20.5
611620	Sports & recreation instruction	31	5 205	1 472	291	161	72.8	20.5
61169	All other schools & instruction	25	21 364	9 430	1 694	517	8.7	9.4
611691	Exam preparation & tutoring	13	D	D	D	c	D	D
611692	Automobile driving schools	5	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	7	D	D	D	e	D	D
6117	Educational support services	11	5 513	2 056	341	68	5.4	29.8
61171	Educational support services	11	5 513	2 056	341	68	5.4	29.8
611710	Educational support services	11	5 513	2 056	341	68	5.4	29.8
ARMSTRONG COUNTY, PA								
61	Educational services	4	460	156	40	16	32.4	—
611	Educational services	4	460	156	40	16	32.4	—
BEAVER COUNTY, PA								
61	Educational services	23	4 790	1 503	335	155	18.8	.5
611	Educational services	23	4 790	1 503	335	155	18.8	.5
6115	Technical & trade schools	5	2 447	678	172	68	5.7	—
61151	Technical & trade schools	5	2 447	678	172	68	5.7	—
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	12	936	294	65	41	40.5	—
BERKS COUNTY, PA								
61	Educational services	33	13 978	3 470	895	209	11.5	9.3
611	Educational services	33	13 978	3 470	895	209	11.5	9.3
6115	Technical & trade schools	7	5 924	1 888	518	89	3.1	—
61151	Technical & trade schools	7	5 924	1 888	518	89	3.1	—
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
611519	Other trade & technical schools	3	D	D	D	b	D	D
6116	Other schools & instruction	20	2 054	469	128	72	65.0	23.0
61161	Fine arts schools	12	926	196	57	33	44.8	35.4
611610	Fine arts schools	12	926	196	57	33	44.8	35.4
6116101	Dance schools (including children's & professionals)	11	D	D	D	b	D	D
61162	Sports & recreation instruction	8	1 128	273	71	39	81.6	12.8
611620	Sports & recreation instruction	8	1 128	273	71	39	81.6	12.8
6117	Educational support services	1	D	D	D	a	D	D
61171	Educational support services	1	D	D	D	a	D	D
611710	Educational support services	1	D	D	D	a	D	D
BLAIR COUNTY, PA								
61	Educational services	10	5 650	1 607	266	66	31.2	12.7
611	Educational services	10	5 650	1 607	266	66	31.2	12.7
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
BRADFORD COUNTY, PA								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BUCKS COUNTY, PA								
61	Educational services	99	36 547	13 306	2 971	659	33.5	10.4
611	Educational services	99	36 547	13 306	2 971	659	33.5	10.4
6114	Business schools, & computer & management training	26	12 926	5 746	1 312	185	32.4	12.5
61142	Computer training	15	D	D	D	c	D	D
611420	Computer training	15	D	D	D	c	D	D
6115	Technical & trade schools	11	D	D	D	c	D	D
61151	Technical & trade schools	11	D	D	D	c	D	D
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
611519	Other trade & technical schools	5	D	D	D	b	D	D
6116	Other schools & instruction	61	D	D	D	e	D	D
61161	Fine arts schools	19	D	D	D	b	D	D
611610	Fine arts schools	19	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	17	D	D	D	b	D	D
61162	Sports & recreation instruction	18	5 586	1 940	319	102	50.3	—
611620	Sports & recreation instruction	18	5 586	1 940	319	102	50.3	—
61169	All other schools & instruction	24	D	D	D	c	D	D
611691	Exam preparation & tutoring	5	D	D	D	b	D	D
BUTLER COUNTY, PA								
61	Educational services	19	2 933	748	207	85	38.8	13.2
611	Educational services	19	2 933	748	207	85	38.8	13.2
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	b	D	D
6116	Other schools & instruction	13	1 324	274	91	41	70.7	29.3
61161	Fine arts schools	7	901	214	70	31	64.9	35.1
611610	Fine arts schools	7	901	214	70	31	64.9	35.1
6116101	Dance schools (including children's & professionals')	7	901	214	70	31	64.9	35.1
CAMBRIA COUNTY, PA								
61	Educational services	6	D	D	D	b	D	D
611	Educational services	6	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
CARBON COUNTY, PA								
61	Educational services	5	285	78	19	5	96.8	3.2
611	Educational services	5	285	78	19	5	96.8	3.2
CENTRE COUNTY, PA								
61	Educational services	18	8 794	3 494	861	205	7.9	1.8
611	Educational services	18	8 794	3 494	861	205	7.9	1.8
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	12	1 716	489	97	90	37.4	7.9
61169	All other schools & instruction	5	D	D	D	b	D	D
6117	Educational support services	2	D	D	D	b	D	D
61171	Educational support services	2	D	D	D	b	D	D
611710	Educational support services	2	D	D	D	b	D	D
CHESTER COUNTY, PA								
61	Educational services	66	32 278	9 090	2 219	381	26.9	4.5
611	Educational services	66	32 278	9 090	2 219	381	26.9	4.5
6114	Business schools, & computer & management training	19	20 771	4 903	1 382	159	20.5	.5
61142	Computer training	11	D	D	D	b	D	D
611420	Computer training	11	D	D	D	b	D	D
61143	Professional & management development training	7	D	D	D	b	D	D
611430	Professional & management development training	7	D	D	D	b	D	D
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	34	D	D	D	c	D	D
61161	Fine arts schools	13	1 965	455	112	46	53.0	2.2
611610	Fine arts schools	13	1 965	455	112	46	53.0	2.2
6116101	Dance schools (including children's & professionals')	10	D	D	D	b	D	D
61162	Sports & recreation instruction	11	D	D	D	b	D	D
611620	Sports & recreation instruction	11	D	D	D	b	D	D
61169	All other schools & instruction	9	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	4	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.

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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 ¹	Estimated ²
CLARION COUNTY, PA								
61	Educational services	3	186	42	12	9	39.2	60.8
CLEARFIELD COUNTY, PA								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
CLINTON COUNTY, PA								
61	Educational services	1	D	D	D	a	D	D
COLUMBIA COUNTY, PA								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	a	D	D
CRAWFORD COUNTY, PA								
61	Educational services	4	572	315	85	11	9.8	—
611	Educational services	4	572	315	85	11	9.8	—
CUMBERLAND COUNTY, PA								
61	Educational services	32	13 821	7 086	1 404	216	58.0	8.3
611	Educational services	32	13 821	7 086	1 404	216	58.0	8.3
6114	Business schools, & computer & management training	8	8 706	5 585	1 086	116	77.0	—
61142	Computer training	3	D	D	D	b	D	D
611420	Computer training	3	D	D	D	b	D	D
6115	Technical & trade schools	9	2 724	919	180	30	12.6	28.0
61151	Technical & trade schools	9	2 724	919	180	30	12.6	28.0
611511	Cosmetology & barber schools	4	D	D	D	a	D	D
6116	Other schools & instruction	13	D	D	D	b	D	D
61161	Fine arts schools	7	D	D	D	b	D	D
611610	Fine arts schools	7	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	6	D	D	D	b	D	D
DAUPHIN COUNTY, PA								
61	Educational services	36	D	D	D	c	D	D
611	Educational services	36	D	D	D	c	D	D
6115	Technical & trade schools	10	5 493	1 984	501	105	7.0	4.7
61151	Technical & trade schools	10	5 493	1 984	501	105	7.0	4.7
611511	Cosmetology & barber schools	6	D	D	D	b	D	D
611519	Other trade & technical schools	4	D	D	D	b	D	D
6116	Other schools & instruction	18	D	D	D	c	D	D
61161	Fine arts schools	8	994	210	51	63	23.7	—
611610	Fine arts schools	8	994	210	51	63	23.7	—
6116101	Dance schools (including children's & professionals)	8	994	210	51	63	23.7	—
DELAWARE COUNTY, PA								
61	Educational services	61	28 706	11 613	2 087	488	18.3	15.4
611	Educational services	61	28 706	11 613	2 087	488	18.3	15.4
6114	Business schools, & computer & management training	13	D	D	D	c	D	D
61141	Business & secretarial schools	3	D	D	D	b	D	D
611410	Business & secretarial schools	3	D	D	D	b	D	D
6115	Technical & trade schools	7	D	D	D	c	D	D
61151	Technical & trade schools	7	D	D	D	c	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
611519	Other trade & technical schools	4	D	D	D	b	D	D
6116	Other schools & instruction	37	D	D	D	c	D	D
61161	Fine arts schools	10	D	D	D	b	D	D
611610	Fine arts schools	10	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	8	D	D	D	b	D	D
61162	Sports & recreation instruction	14	9 403	3 731	257	82	16.0	16.7
611620	Sports & recreation instruction	14	9 403	3 731	257	82	16.0	16.7
61169	All other schools & instruction	11	D	D	D	b	D	D
ELK COUNTY, PA								
61	Educational services	1	D	D	D	a	D	D

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

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							From administrative records ¹	Estimated ²
ERIE COUNTY, PA								
61	Educational services	16	5 250	2 054	489	140	32.8	.6
611	Educational services	16	5 250	2 054	489	140	32.8	.6
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	9	1 613	363	92	55	86.5	1.4
61162	Sports & recreation instruction	6	1 119	210	46	29	98.0	2.0
611620	Sports & recreation instruction	6	1 119	210	46	29	98.0	2.0
FAYETTE COUNTY, PA								
61	Educational services	8	2 200	757	180	64	21.5	—
611	Educational services	8	2 200	757	180	64	21.5	—
FRANKLIN COUNTY, PA								
61	Educational services	5	726	207	58	25	78.8	—
611	Educational services	5	726	207	58	25	78.8	—
FULTON COUNTY, PA								
61	Educational services	1	D	D	D	a	D	D
GREENE COUNTY, PA								
61	Educational services	1	D	D	D	a	D	D
HUNTINGDON COUNTY, PA								
61	Educational services	3	D	D	D	a	D	D
INDIANA COUNTY, PA								
61	Educational services	3	286	82	17	18	D	—
611	Educational services	3	286	82	17	18	D	—
JEFFERSON COUNTY, PA								
61	Educational services	1	D	D	D	a	D	D
LACKAWANNA COUNTY, PA								
61	Educational services	20	5 868	1 681	381	94	61.4	5.8
611	Educational services	20	5 868	1 681	381	94	61.4	5.8
6115	Technical & trade schools	6	3 878	1 188	271	60	54.1	—
61151	Technical & trade schools	6	3 878	1 188	271	60	54.1	—
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	11	D	D	D	b	D	D
LANCASTER COUNTY, PA								
61	Educational services	37	15 056	4 841	1 008	260	40.3	5.4
611	Educational services	37	15 056	4 841	1 008	260	40.3	5.4
6114	Business schools, & computer & management training	9	6 459	2 705	537	87	22.8	10.1
61142	Computer training	5	D	D	D	b	D	D
611420	Computer training	5	D	D	D	b	D	D
6115	Technical & trade schools	4	6 131	1 265	258	57	49.3	—
61151	Technical & trade schools	4	6 131	1 265	258	57	49.3	—
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
611512	Flight training	1	D	D	D	a	D	D
6116	Other schools & instruction	22	D	D	D	c	D	D
61161	Fine arts schools	10	D	D	D	b	D	D
611610	Fine arts schools	10	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	9	D	D	D	b	D	D
LAWRENCE COUNTY, PA								
61	Educational services	16	5 618	2 270	550	128	22.5	1.5
611	Educational services	16	5 618	2 270	550	128	22.5	1.5
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611519	Other trade & technical schools	2	D	D	D	b	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D

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

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							From administrative records ¹	Estimated ²
LEBANON COUNTY, PA								
61	Educational services	12	D	D	D	b	D	D
611	Educational services	12	D	D	D	b	D	D
6115	Technical & trade schools	4	811	252	49	16	29.1	—
61151	Technical & trade schools	4	811	252	49	16	29.1	—
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
LEHIGH COUNTY, PA								
61	Educational services	42	25 029	10 290	3 165	505	11.1	27.8
611	Educational services	42	25 029	10 290	3 165	505	11.1	27.8
6114	Business schools, & computer & management training	10	D	D	D	c	D	D
61141	Business & secretarial schools	2	D	D	D	b	D	D
611410	Business & secretarial schools	2	D	D	D	b	D	D
61142	Computer training	5	D	D	D	c	D	D
611420	Computer training	5	D	D	D	c	D	D
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	25	D	D	D	c	D	D
61161	Fine arts schools	11	D	D	D	b	D	D
611610	Fine arts schools	11	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	11	D	D	D	b	D	D
61162	Sports & recreation instruction	7	D	D	D	b	D	D
611620	Sports & recreation instruction	7	D	D	D	b	D	D
61169	All other schools & instruction	6	D	D	D	c	D	D
LUZERNE COUNTY, PA								
61	Educational services	17	4 023	1 415	254	115	27.1	7.5
611	Educational services	17	4 023	1 415	254	115	27.1	7.5
6115	Technical & trade schools	8	D	D	D	b	D	D
61151	Technical & trade schools	8	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
LYCOMING COUNTY, PA								
61	Educational services	4	1 579	528	116	24	9.9	—
611	Educational services	4	1 579	528	116	24	9.9	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
MC KEAN COUNTY, PA								
61	Educational services	1	D	D	D	a	D	D
MERCER COUNTY, PA								
61	Educational services	6	1 575	737	212	56	40.4	5.1
611	Educational services	6	1 575	737	212	56	40.4	5.1
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
MIFFLIN COUNTY, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
MONROE COUNTY, PA								
61	Educational services	13	5 273	1 537	281	62	70.5	6.6
611	Educational services	13	5 273	1 537	281	62	70.5	6.6
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
61162	Sports & recreation instruction	2	D	D	D	b	D	D
611620	Sports & recreation instruction	2	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
MONTGOMERY COUNTY, PA								
61	Educational services	'145	'74 836	'25 114	'6 444	'1 479	'20.2	'14.0
611	Educational services	'145	'74 836	'25 114	'6 444	'1 479	'20.2	'14.0
6114	Business schools, & computer & management training	19	D	D	D	e	D	D
61142	Computer training	13	D	D	D	e	D	D
611420	Computer training	13	D	D	D	e	D	D
6115	Technical & trade schools	'15	D	D	D	b	D	D
61151	Technical & trade schools	'15	D	D	D	b	D	D
611511	Cosmetology & barber schools	6	D	D	D	b	D	D
6116	Other schools & instruction	96	D	D	D	g	D	D
61161	Fine arts schools	25	D	D	D	c	D	D
611610	Fine arts schools	25	D	D	D	c	D	D
6116101	Dance schools (including children's & professionals)	17	D	D	D	b	D	D
6116102	Art, drama, & music schools	8	D	D	D	b	D	D
61162	Sports & recreation instruction	34	15 201	3 613	682	561	53.8	1.9
611620	Sports & recreation instruction	34	15 201	3 613	682	561	53.8	1.9
61163	Language schools	6	D	D	D	b	D	D
611630	Language schools	6	D	D	D	b	D	D
61169	All other schools & instruction	31	D	D	D	e	D	D
611691	Exam preparation & tutoring	9	D	D	D	b	D	D
611692	Automobile driving schools	4	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	18	D	D	D	c	D	D
6117	Educational support services	15	D	D	D	b	D	D
61171	Educational support services	15	D	D	D	b	D	D
611710	Educational support services	15	D	D	D	b	D	D
NORTHAMPTON COUNTY, PA								
61	Educational services	26	16 750	5 280	777	165	11.0	6.1
611	Educational services	26	16 750	5 280	777	165	11.0	6.1
6114	Business schools, & computer & management training	4	D	D	D	b	D	D
61143	Professional & management development training	1	D	D	D	b	D	D
611430	Professional & management development training	1	D	D	D	b	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	18	D	D	D	b	D	D
61161	Fine arts schools	12	D	D	D	b	D	D
611610	Fine arts schools	12	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	11	D	D	D	b	D	D
NORTHUMBERLAND COUNTY, PA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
PERRY COUNTY, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
PHILADELPHIA COUNTY, PA								
61	Educational services	115	101 437	36 580	9 712	1 219	6.0	11.7
611	Educational services	115	101 437	36 580	9 712	1 219	6.0	11.7
6114	Business schools, & computer & management training	21	35 692	16 810	4 998	421	3.2	4.1
61142	Computer training	13	20 769	8 605	1 678	249	3.7	3.7
611420	Computer training	13	20 769	8 605	1 678	249	3.7	3.7
61143	Professional & management development training	4	D	D	D	c	D	D
611430	Professional & management development training	4	D	D	D	c	D	D
6115	Technical & trade schools	36	D	D	D	f	D	D
61151	Technical & trade schools	36	D	D	D	f	D	D
611511	Cosmetology & barber schools	12	D	D	D	b	D	D
611512	Flight training	4	D	D	D	b	D	D
611519	Other trade & technical schools	17	D	D	D	e	D	D
6116	Other schools & instruction	54	D	D	D	c	D	D
61161	Fine arts schools	18	1 650	306	72	30	52.7	.5
611610	Fine arts schools	18	1 650	306	72	30	52.7	.5
6116101	Dance schools (including children's & professionals)	14	1 502	289	71	29	48.6	—
61163	Language schools	4	D	D	D	b	D	D
611630	Language schools	4	D	D	D	b	D	D
61169	All other schools & instruction	23	8 215	2 042	595	101	18.3	19.9
611691	Exam preparation & tutoring	10	D	D	D	b	D	D
611692	Automobile driving schools	6	1 358	537	104	20	52.2	—
PIKE COUNTY, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
SCHUYLKILL COUNTY, PA								
61	Educational services	9	2 792	1 096	230	68	5.0	.9
611	Educational services	9	2 792	1 096	230	68	5.0	.9
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
SNYDER COUNTY, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
SOMERSET COUNTY, PA								
61	Educational services	2	D	D	D	a	D	D
SUSQUEHANNA COUNTY, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
UNION COUNTY, PA								
61	Educational services	1	D	D	D	a	D	D
VENANGO COUNTY, PA								
61	Educational services	1	D	D	D	a	D	D
WARREN COUNTY, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
WASHINGTON COUNTY, PA								
61	Educational services	14	4 466	2 179	439	127	23.2	28.8
611	Educational services	14	4 466	2 179	439	127	23.2	28.8
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	9	1 646	610	151	61	56.0	—
WAYNE COUNTY, PA								
61	Educational services	6	4 124	964	199	17	19.9	2.5
611	Educational services	6	4 124	964	199	17	19.9	2.5
6116	Other schools & instruction	3	D	D	D	a	D	D
61162	Sports & recreation instruction	2	D	D	D	a	D	D
611620	Sports & recreation instruction	2	D	D	D	a	D	D
WESTMORELAND COUNTY, PA								
61	Educational services	30	7 914	2 980	700	169	24.7	15.5
611	Educational services	30	7 914	2 980	700	169	24.7	15.5
6114	Business schools, & computer & management training	6	4 479	1 724	405	78	8.3	26.3
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	18	2 183	752	154	64	66.5	1.0
61169	All other schools & instruction	8	1 035	483	88	33	46.5	2.1
WYOMING COUNTY, PA								
61	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
YORK COUNTY, PA								
61	Educational services	25	18 430	7 569	1 579	305	6.1	15.3
611	Educational services	25	18 430	7 569	1 579	305	6.1	15.3
6114	Business schools, & computer & management training	6	6 324	2 928	609	96	3.2	—
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
6116	Other schools & instruction	10	8 275	3 346	729	143	8.6	1.2
61169	All other schools & instruction	2	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	2	D	D	D	c	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ABINGTON TOWNSHIP, PA								
61	Educational services	5	1 076	384	99	56	21.9	—
611	Educational services	5	1 076	384	99	56	21.9	—
6116	Other schools & instruction	5	1 076	384	99	56	21.9	—
ALLENTOWN, PA								
61	Educational services	8	9 892	3 772	896	128	1.4	—
611	Educational services	8	9 892	3 772	896	128	1.4	—
6114	Business schools, & computer & management training	1	D	D	D	b	D	D
61141	Business & secretarial schools	1	D	D	D	b	D	D
611410	Business & secretarial schools	1	D	D	D	b	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
61162	Sports & recreation instruction	2	D	D	D	b	D	D
611620	Sports & recreation instruction	2	D	D	D	b	D	D
ALTOONA, PA								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
AMBLER, PA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
AMBRIDGE, PA								
61	Educational services	2	D	D	D	a	D	D
ARCHBALD, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
ASPINWALL, PA								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AVALON, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BADEN, PA								
61	Educational services	2	D	D	D	a	D	D
BALDWIN, PA								
61	Educational services	2	D	D	D	a	D	D
BANGOR, PA								
61	Educational services	2	D	D	D	a	D	D
BEAVER FALLS, PA								
61	Educational services	6	3 258	976	216	84	1.3	—
611	Educational services	6	3 258	976	216	84	1.3	—
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
BELLEFONTE, PA								
61	Educational services	1	D	D	D	a	D	D
BENSALEM TOWNSHIP, PA								
61	Educational services	8	1 764	795	171	35	49.0	3.7
611	Educational services	8	1 764	795	171	35	49.0	3.7
6116	Other schools & instruction	5	1 270	604	133	31	68.0	—
BETHEL PARK, PA								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
BETHLEHEM, PA *								
61	Educational services	10	1 419	440	100	37	30.7	14.5
611	Educational services	10	1 419	440	100	37	30.7	14.5
6116	Other schools & instruction	7	D	D	D	b	D	D
BETHLEHEM, PA (LEHIGH COUNTY PART) *								
61	Educational services	4	381	101	30	20	86.9	—
611	Educational services	4	381	101	30	20	86.9	—
BETHLEHEM, PA (NORTHAMPTON COUNTY PART) *								
61	Educational services	6	1 038	339	70	17	10.1	19.8
611	Educational services	6	1 038	339	70	17	10.1	19.8
6116	Other schools & instruction	4	D	D	D	a	D	D
BETHLEHEM TOWNSHIP, PA								
61	Educational services	5	1 717	448	80	30	34.7	44.4
611	Educational services	5	1 717	448	80	30	34.7	44.4
6116	Other schools & instruction	3	D	D	D	a	D	D
BIRDSBORO, PA								
61	Educational services	1	D	D	D	a	D	D
BLOOMSBURG, PA								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6116	Other schools & instruction	2	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOYERTOWN, PA								
61	Educational services	1	D	D	D	a	D	D
BRADDOCK, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BRADFORD, PA								
61	Educational services	1	D	D	D	a	D	D
BRENTWOOD, PA								
61	Educational services	2	D	D	D	a	D	D
BRIDGEPORT, PA								
61	Educational services	1	D	D	D	a	D	D
BRIDGEVILLE, PA								
61	Educational services	1	D	D	D	a	D	D
BRISTOL TOWNSHIP, PA								
61	Educational services	4	1 019	186	28	14	71.2	—
611	Educational services	4	1 019	186	28	14	71.2	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
BUCKINGHAM TOWNSHIP, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BUTLER, PA								
61	Educational services	4	1 544	454	125	41	11.4	15.2
611	Educational services	4	1 544	454	125	41	11.4	15.2
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	b	D	D
BUTLER TOWNSHIP, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
CALN TOWNSHIP, PA								
61	Educational services	2	D	D	D	a	D	D
CAMP HILL, PA								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
CANONSBURG, PA								
61	Educational services	1	D	D	D	a	D	D
CARLISLE, PA								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6114	Business schools, & computer & management training	1	D	D	D	b	D	D
61142	Computer training	1	D	D	D	b	D	D
611420	Computer training	1	D	D	D	b	D	D
CARNEGIE, PA								
61	Educational 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 ¹	Estimated ²
CASTLE SHANNON, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
CATASAUQUA, PA								
61	Educational services	1	D	D	D	a	D	D
CECIL TOWNSHIP, PA								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
CENTER TOWNSHIP, PA								
61	Educational services	1	D	D	D	a	D	D
CHAMBERSBURG, PA								
61	Educational services	2	D	D	D	a	D	D
CHARLEROI, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
CHELTENHAM TOWNSHIP, PA								
61	Educational services	5	2 175	686	202	41	.7	14.7
611	Educational services	5	2 175	686	202	41	.7	14.7
6116	Other schools & instruction	5	2 175	686	202	41	.7	14.7
61169	All other schools & instruction	4	D	D	D	b	D	D
CHESTER, PA								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
CHESTER HEIGHTS, PA								
61	Educational services	1	D	D	D	a	D	D
CLAIRTON, PA								
61	Educational services	1	D	D	D	a	D	D
CLARION, PA								
61	Educational services	3	186	42	12	9	39.2	60.8
CLARKS SUMMIT, PA								
61	Educational services	1	D	D	D	a	D	D
CLEARFIELD, PA								
61	Educational services	1	D	D	D	a	D	D
COATESVILLE, PA								
61	Educational services	1	D	D	D	a	D	D
COLLEGEVILLE, PA								
61	Educational services	1	D	D	D	a	D	D
CONSHOHOCKEN, PA								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COOPERSBURG, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
COPLAY, PA								
61	Educational services	1	D	D	D	a	D	D
CORAOPOLIS, PA								
61	Educational services	3	D	D	D	a	D	D
CRANBERRY TOWNSHIP, PA								
61	Educational services	6	314	76	26	19	65.9	10.8
611	Educational services	6	314	76	26	19	65.9	10.8
DARBY, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
DERRY TOWNSHIP, PA (DAUPHIN COUNTY)								
61	Educational services	3	604	141	35	13	D	—
611	Educational services	3	604	141	35	13	D	—
DICKSON CITY, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
DORMONT, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
DOWNINGTOWN, PA								
61	Educational services	4	816	252	63	14	100.0	—
611	Educational services	4	816	252	63	14	100.0	—
DOYLESTOWN, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
DOYLESTOWN TOWNSHIP, PA								
61	Educational services	4	813	158	33	6	100.0	—
611	Educational services	4	813	158	33	6	100.0	—
DUBOIS, PA								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
DUNMORE, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
DURYEA, PA								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
EAST GOSHEN TOWNSHIP, PA								
61	Educational services	1	D	D	D	a	D	D
EAST HEMPFIELD TOWNSHIP, PA								
61	Educational services	7	1 583	475	95	31	66.2	7.5
611	Educational services	7	1 583	475	95	31	66.2	7.5
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
EAST LAMPETER TOWNSHIP, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
EAST NORRITON TOWNSHIP, PA								
61	Educational services	6	4 814	1 695	414	105	6.3	16.2
611	Educational services	6	4 814	1 695	414	105	6.3	16.2
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	b	D	D
EASTON, PA								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
EAST PENNSBORO TOWNSHIP, PA								
61	Educational services	2	D	D	D	a	D	D
EAST PETERSBURG, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
EAST STROUDSBURG, PA								
61	Educational services	4	D	D	D	a	D	D
EASTTOWN TOWNSHIP, PA								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
ECONOMY, PA								
61	Educational services	1	D	D	D	a	D	D
EDGEWOOD, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
EDINBORO, PA								
61	Educational services	1	D	D	D	a	D	D
EDWARDSVILLE, PA								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
ELLWOOD CITY, PA *								
61	Educational 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 ¹	Estimated ²
	ELLWOOD CITY, PA (LAWRENCE COUNTY PART) *							
61	Educational services	2	D	D	D	a	D	D
	EMMAUS, PA							
61	Educational services	1	D	D	D	a	D	D
	EPHRATA, PA							
61	Educational services	1	D	D	D	a	D	D
	ERIE, PA							
61	Educational services	8	4 210	1 774	412	96	21.5	—
611	Educational services	8	4 210	1 774	412	96	21.5	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
	ETNA, PA							
61	Educational services	1	D	D	D	a	D	D
	EXETER TOWNSHIP, PA							
61	Educational services	1	D	D	D	a	D	D
	FAIRVIEW TOWNSHIP, PA							
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
	FALLS TOWNSHIP, PA							
61	Educational services	7	1 078	332	74	30	94.3	—
611	Educational services	7	1 078	332	74	30	94.3	—
6116	Other schools & instruction	6	D	D	D	b	D	D
	FERGUSON TOWNSHIP, PA							
61	Educational services	1	D	D	D	a	D	D
	FLEETWOOD, PA							
61	Educational services	2	D	D	D	a	D	D
	FRANKLIN, PA							
61	Educational services	1	D	D	D	a	D	D
	GEISTOWN, PA							
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
	GETTYSBURG, PA							
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
	GREENSBURG, PA							
61	Educational services	4	864	313	80	26	47.1	—
611	Educational services	4	864	313	80	26	47.1	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
	GREEN TREE, PA							
61	Educational services	3	437	215	57	14	91.1	8.9
611	Educational services	3	437	215	57	14	91.1	8.9

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 ¹	Estimated ²
GREENVILLE, PA								
61	Educational services	1	D	D	D	a	D	D
GROVE CITY, PA								
61	Educational services	2	D	D	D	a	D	D
HAMPDEN TOWNSHIP, PA								
61	Educational services	4	1 287	370	74	12	—	59.3
611	Educational services	4	1 287	370	74	12	—	59.3
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
HAMPTON TOWNSHIP, PA								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
HANOVER, PA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
HARRISBURG, PA								
61	Educational services	6	D	D	D	a	D	D
611	Educational services	6	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
HARRISON TOWNSHIP, PA								
61	Educational services	1	D	D	D	a	D	D
HATBORO, PA								
61	Educational services	1	D	D	D	a	D	D
HATFIELD TOWNSHIP, PA								
61	Educational services	1	D	D	D	a	D	D
HAVERFORD TOWNSHIP, PA								
61	Educational services	9	2 615	818	178	65	9.4	12.5
611	Educational services	9	2 615	818	178	65	9.4	12.5
6116	Other schools & instruction	7	D	D	D	b	D	D
61162	Sports & recreation instruction	5	D	D	D	b	D	D
611620	Sports & recreation instruction	5	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
HAZLETON, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
HEMPFIELD TOWNSHIP, PA								
61	Educational services	2	D	D	D	a	D	D
HERMITAGE, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D

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]

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							From administrative records ¹	Estimated ²
HIGHSPIRE, PA								
61	Educational services	1	D	D	D	a	D	D
HONESDALE, PA								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
HOPEWELL TOWNSHIP, PA								
61	Educational services	2	D	D	D	a	D	D
HORSHAM TOWNSHIP, PA								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	a	D	D
HUNTINGDON, PA								
61	Educational services	1	D	D	D	a	D	D
INDIANA, PA								
61	Educational services	1	D	D	D	a	D	D
IRWIN, PA								
61	Educational services	1	D	D	D	a	D	D
JEANNETTE, PA								
61	Educational services	1	D	D	D	a	D	D
JENKINTOWN, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
JOHNSONBURG, PA								
61	Educational services	1	D	D	D	a	D	D
JOHNSTOWN, PA								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
KENNETT SQUARE, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
KINGSTON, PA								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
KITTANNING, PA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
KUTZTOWN, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
LANCASTER, PA								
61	Educational services	7	4 578	2 359	477	78	4.6	1.9
611	Educational services	7	4 578	2 359	477	78	4.6	1.9
6114	Business schools, & computer & management training	3	D	D	D	b	D	D

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

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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 ¹	Estimated ²
LANCASTER TOWNSHIP, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
LANSDALE, PA								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
LANSDOWNE, PA								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
LEBANON, PA								
61	Educational services	6	1 867	571	125	43	78.1	2.9
611	Educational services	6	1 867	571	125	43	78.1	2.9
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
LEHIGHTON, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
LEMOYNE, PA								
61	Educational services	3	858	163	50	15	D	44.5
611	Educational services	3	858	163	50	15	D	44.5
LEWISTOWN, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
LIMERICK TOWNSHIP, PA								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
LITITZ, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
LOWER ALLEN TOWNSHIP, PA								
61	Educational services	5	880	286	58	19	64.1	-
611	Educational services	5	880	286	58	19	64.1	-
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
LOWER BURRELL, PA								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
LOWER GWYNEDD TOWNSHIP, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
LOWER MACUNGIE TOWNSHIP, PA								
61	Educational services	1	D	D	D	c	D	D
611	Educational services	1	D	D	D	c	D	D

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							From administrative records ¹	Estimated ²
LOWER MAKEFIELD TOWNSHIP, PA								
61	Educational services	3	246	102	9	6	D	—
611	Educational services	3	246	102	9	6	D	—
LOWER MERION TOWNSHIP, PA								
61	Educational services	21	13 731	4 338	1 611	229	39.9	41.6
611	Educational services	21	13 731	4 338	1 611	229	39.9	41.6
6116	Other schools & instruction	18	D	D	D	c	D	D
61161	Fine arts schools	7	1 789	837	220	79	2.7	18.1
611610	Fine arts schools	7	1 789	837	220	79	2.7	18.1
6116101	Dance schools (including children's & professionals)	3	936	311	104	22	—	—
61162	Sports & recreation instruction	5	5 628	1 316	215	79	89.0	—
611620	Sports & recreation instruction	5	5 628	1 316	215	79	89.0	—
61169	All other schools & instruction	6	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	3	D	D	D	b	D	D
LOWER MORELAND TOWNSHIP, PA								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
LOWER PAXTON TOWNSHIP, PA								
61	Educational services	15	2 886	955	281	108	53.4	9.0
611	Educational services	15	2 886	955	281	108	53.4	9.0
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
LOWER PROVIDENCE TOWNSHIP, PA								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
LOWER SALFORD TOWNSHIP, PA								
61	Educational services	1	D	D	D	a	D	D
LOWER SOUTHAMPTON TOWNSHIP, PA								
61	Educational services	11	4 404	1 622	353	84	43.5	4.6
611	Educational services	11	4 404	1 622	353	84	43.5	4.6
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
LOYALSOCK TOWNSHIP, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
LUZERNE, PA								
61	Educational services	1	D	D	D	a	D	D
MCCANDLESS TOWNSHIP, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
MCKEES ROCKS, PA								
61	Educational services	1	D	D	D	a	D	D
MAHANoy CITY, PA								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
MALVERN, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
MANCHESTER TOWNSHIP, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
MANHEIM, PA								
61	Educational services	1	D	D	D	a	D	D
MANHEIM TOWNSHIP, PA								
61	Educational services	7	4 385	714	154	58	91.7	—
611	Educational services	7	4 385	714	154	58	91.7	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611512	Flight training	1	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
MANOR TOWNSHIP, PA								
61	Educational services	1	D	D	D	a	D	D
MARPLE TOWNSHIP, PA								
61	Educational services	4	3 361	1 498	397	59	5.0	4.2
611	Educational services	4	3 361	1 498	397	59	5.0	4.2
MEADVILLE, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
MECHANICSBURG, PA								
61	Educational services	3	1 842	773	163	21	—	—
611	Educational services	3	1 842	773	163	21	—	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
MEDIA, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
MIDDLETOWN, PA								
61	Educational services	1	D	D	D	a	D	D
MIDDLETOWN TOWNSHIP, PA (BUCKS COUNTY)								
61	Educational services	9	2 805	868	179	75	25.1	6.2
611	Educational services	9	2 805	868	179	75	25.1	6.2
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	b	D	D
MIDDLETOWN TOWNSHIP, PA (DELAWARE COUNTY)								
61	Educational services	1	D	D	D	a	D	D
MILLCREEK TOWNSHIP, PA								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
MILLVALE, PA								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
MONESSEN, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
MONTGOMERY TOWNSHIP, PA								
61	Educational services	5	532	166	41	19	35.0	34.2
611	Educational services	5	532	166	41	19	35.0	34.2
MONTOURSVILLE, PA								
61	Educational services	1	D	D	D	a	D	D
MOON TOWNSHIP, PA								
61	Educational services	7	2 163	776	189	64	27.8	72.2
611	Educational services	7	2 163	776	189	64	27.8	72.2
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
MORRISVILLE, PA								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
611519	Other trade & technical schools	1	D	D	D	b	D	D
MOUNT JOY, PA								
61	Educational services	1	D	D	D	a	D	D
MOUNT LEBANON TOWNSHIP, PA								
61	Educational services	5	627	274	37	6	100.0	—
611	Educational services	5	627	274	37	6	100.0	—
MOUNT PLEASANT, PA								
61	Educational services	1	D	D	D	a	D	D
MUHLENBERG TOWNSHIP, PA								
61	Educational services	1	D	D	D	a	D	D
MUNICIPALITY OF MONROEVILLE, PA								
61	Educational services	9	2 268	502	119	52	31.3	38.3
611	Educational services	9	2 268	502	119	52	31.3	38.3
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
MUNICIPALITY OF MURRYSVILLE, PA								
61	Educational services	1	D	D	D	a	D	D
MYERSTOWN, PA								
61	Educational services	1	D	D	D	a	D	D
NARBERTH, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
NAZARETH, PA								
61	Educational services	1	D	D	D	a	D	D
NEW BRIGHTON, PA								
61	Educational services	3	398	123	35	31	D	—
611	Educational services	3	398	123	35	31	D	—

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							From administrative records ¹	Estimated ²
NEW BRITAIN TOWNSHIP, PA								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
NEW CASTLE, PA								
61	Educational services	6	876	269	64	25	20.5	9.2
611	Educational services	6	876	269	64	25	20.5	9.2
NEW FREEDOM, PA								
61	Educational services	1	D	D	D	a	D	D
NEW KENSINGTON, PA								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
NEWTOWN, PA								
61	Educational services	1	D	D	D	a	D	D
NEWTOWN TOWNSHIP, PA (BUCKS COUNTY)								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
NEWTOWN TOWNSHIP, PA (DELAWARE COUNTY)								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
NEW WILMINGTON, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
NORTHAMPTON, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
NORTHAMPTON TOWNSHIP, PA								
61	Educational services	5	1 029	295	81	24	78.6	—
611	Educational services	5	1 029	295	81	24	78.6	—
NORTH HUNTINGDON TOWNSHIP, PA								
61	Educational services	2	D	D	D	a	D	D
NORTH LEBANON TOWNSHIP, PA								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
NORTH UNION TOWNSHIP, PA								
61	Educational services	1	D	D	D	a	D	D
NORTH VERSAILLES TOWNSHIP, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
NORTH WHITEHALL TOWNSHIP, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
ORWIGSBURG, PA								
61	Educational services	1	D	D	D	a	D	D
PALMER TOWNSHIP, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
PALMERTON, PA								
61	Educational services	1	D	D	D	a	D	D
PATTON TOWNSHIP, PA								
61	Educational services	2	D	D	D	a	D	D
PEN ARGYL, PA								
61	Educational services	1	D	D	D	a	D	D
PENBROOK, PA								
61	Educational services	2	D	D	D	a	D	D
PENNDDEL, PA								
61	Educational services	1	D	D	D	a	D	D
PENN HILLS TOWNSHIP, PA								
61	Educational services	6	5 759	1 789	317	97	1.8	2.9
611	Educational services	6	5 759	1 789	317	97	1.8	2.9
6114	Business schools, & computer & management training	2	D	D	D	b	D	D
61142	Computer training	2	D	D	D	b	D	D
611420	Computer training	2	D	D	D	b	D	D
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
PETERS TOWNSHIP, PA								
61	Educational services	3	771	277	64	17	D	—
611	Educational services	3	771	277	64	17	D	—
PHILADELPHIA, PA								
61	Educational services	115	101 437	36 580	9 712	1 219	6.0	11.7
611	Educational services	115	101 437	36 580	9 712	1 219	6.0	11.7
6114	Business schools, & computer & management training	21	35 692	16 810	4 998	421	3.2	4.1
61142	Computer training	13	20 769	8 605	1 678	249	3.7	3.7
611420	Computer training	13	20 769	8 605	1 678	249	3.7	3.7
61143	Professional & management development training	4	D	D	D	c	D	D
611430	Professional & management development training	4	D	D	D	c	D	D
6115	Technical & trade schools	36	D	D	D	f	D	D
61151	Technical & trade schools	36	D	D	D	f	D	D
611511	Cosmetology & barber schools	12	D	D	D	b	D	D
611512	Flight training	4	D	D	D	b	D	D
611519	Other trade & technical schools	17	D	D	D	e	D	D
6116	Other schools & instruction	54	D	D	D	c	D	D
61161	Fine arts schools	18	1 650	306	72	30	52.7	.5
611610	Fine arts schools	18	1 650	306	72	30	52.7	.5
6116101	Dance schools (including children's & professionals)	14	1 502	289	71	29	48.6	—
61163	Language schools	4	D	D	D	b	D	D
611630	Language schools	4	D	D	D	b	D	D
61169	All other schools & instruction	23	8 215	2 042	595	101	18.3	19.9
611691	Exam preparation & tutoring	10	D	D	D	b	D	D
611692	Automobile driving schools	6	1 358	537	104	20	52.2	—
PHILIPSBURG, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
PHOENIXVILLE, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

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

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							From administrative records ¹	Estimated ²
PITTSBURGH, PA								
61	Educational services	45	81 158	33 803	7 675	1 323	4.5	1.9
611	Educational services	45	81 158	33 803	7 675	1 323	4.5	1.9
6114	Business schools, & computer & management training	16	43 757	17 863	4 263	637	4.1	.2
61141	Business & secretarial schools	4	D	D	D	e	D	D
611410	Business & secretarial schools	4	D	D	D	e	D	D
61142	Computer training	7	24 243	10 582	2 572	271	.6	—
611420	Computer training	7	24 243	10 582	2 572	271	.6	—
61143	Professional & management development training	5	D	D	D	b	D	D
611430	Professional & management development training	5	D	D	D	b	D	D
6115	Technical & trade schools	8	14 649	6 515	1 876	259	1.4	—
61151	Technical & trade schools	8	14 649	6 515	1 876	259	1.4	—
611511	Cosmetology & barber schools	1	D	D	D	b	D	D
611519	Other trade & technical schools	7	D	D	D	c	D	D
6116	Other schools & instruction	19	D	D	D	e	D	D
61161	Fine arts schools	7	866	356	83	52	52.4	—
611610	Fine arts schools	7	866	356	83	52	52.4	—
6116101	Dance schools (including children's & professionals)	6	D	D	D	b	D	D
61169	All other schools & instruction	7	D	D	D	e	D	D
611692	Automobile driving schools	1	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	2	D	D	D	e	D	D
6117	Educational support services	2	D	D	D	b	D	D
61171	Educational support services	2	D	D	D	b	D	D
611710	Educational support services	2	D	D	D	b	D	D
PITTSTON, PA								
61	Educational services	1	D	D	D	a	D	D
PLEASANT HILLS, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
PLUM, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
PLYMOUTH TOWNSHIP, PA								
61	Educational services	3	D	D	D	a	D	D
POTTSTOWN, PA								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
POTTSVILLE, PA								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
PROSPECT PARK, PA								
61	Educational services	1	D	D	D	a	D	D
PUNXSUTAWNEY, PA								
61	Educational services	1	D	D	D	a	D	D
QUAKERTOWN, PA								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
RADNOR TOWNSHIP, PA								
61	Educational services	17	10 691	4 304	336	92	11.6	13.5
611	Educational services	17	10 691	4 304	336	92	11.6	13.5
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	9	7 489	3 181	198	63	9.5	9.6
61162	Sports & recreation instruction	3	D	D	D	b	D	D
611620	Sports & recreation instruction	3	D	D	D	b	D	D
READING, PA								
61	Educational services	9	2 062	803	188	55	12.1	11.5
611	Educational services	9	2 062	803	188	55	12.1	11.5
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
RED LION, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
ROBINSON TOWNSHIP, PA								
61	Educational services	2	D	D	D	a	D	D
ROCKLEDGE, PA								
61	Educational services	1	D	D	D	a	D	D
ROSS TOWNSHIP, PA								
61	Educational services	7	4 755	1 769	371	99	16.7	—
611	Educational services	7	4 755	1 769	371	99	16.7	—
6114	Business schools, & computer & management training	1	D	D	D	b	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
ST. CLAIR, PA								
61	Educational services	1	D	D	D	a	D	D
SALISBURY TOWNSHIP, PA								
61	Educational services	2	D	D	D	a	D	D
SAYRE, PA								
61	Educational services	1	D	D	D	a	D	D
SCOTT TOWNSHIP, PA								
61	Educational services	3	720	141	36	16	D	—
611	Educational services	3	720	141	36	16	D	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
SCRANTON, PA								
61	Educational services	7	2 034	585	136	40	11.2	1.3
611	Educational services	7	2 034	585	136	40	11.2	1.3
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
SEWICKLEY, PA								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
SHALER TOWNSHIP, PA								
61	Educational services	4	847	354	148	24	91.9	—
611	Educational services	4	847	354	148	24	91.9	—

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							From administrative records ¹	Estimated ²
SHARON, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
SHILLINGTON, PA								
61	Educational services	1	D	D	D	a	D	D
SHREWSBURY, PA								
61	Educational services	1	D	D	D	a	D	D
SOMERSET TOWNSHIP, PA								
61	Educational services	1	D	D	D	a	D	D
SOUDERTON, PA								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
SOUTH PARK TOWNSHIP, PA								
61	Educational services	2	D	D	D	a	D	D
SOUTH WHITEHALL TOWNSHIP, PA								
61	Educational services	9	7 185	2 681	1 068	100	4.0	66.5
611	Educational services	9	7 185	2 681	1 068	100	4.0	66.5
6114	Business schools, & computer & management training	2	D	D	D	b	D	D
61142	Computer training	1	D	D	D	b	D	D
611420	Computer training	1	D	D	D	b	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
SPRING TOWNSHIP, PA								
61	Educational services	1	D	D	D	a	D	D
SPRINGETTSBURY TOWNSHIP, PA								
61	Educational services	5	D	D	D	c	D	D
611	Educational services	5	D	D	D	c	D	D
6116	Other schools & instruction	1	D	D	D	c	D	D
61169	All other schools & instruction	1	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	1	D	D	D	c	D	D
SPRINGFIELD TOWNSHIP, PA (DELAWARE COUNTY)								
61	Educational services	5	1 721	572	118	53	31.7	27.8
611	Educational services	5	1 721	572	118	53	31.7	27.8
6116	Other schools & instruction	5	1 721	572	118	53	31.7	27.8
SPRINGFIELD TOWNSHIP, PA (MONTGOMERY COUNTY)								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
SPRING GARDEN TOWNSHIP, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
6117	Educational support services	1	D	D	D	b	D	D
61171	Educational support services	1	D	D	D	b	D	D
611710	Educational support services	1	D	D	D	b	D	D
STATE COLLEGE, PA								
61	Educational services	10	7 906	3 183	786	155	3.7	2.0
611	Educational services	10	7 906	3 183	786	155	3.7	2.0
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
6117	Educational support services	1	D	D	D	b	D	D
61171	Educational support services	1	D	D	D	b	D	D
611710	Educational support services	1	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
STROUD TOWNSHIP, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
STROUDSBURG, PA								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	b	D	D
61162	Sports & recreation instruction	1	D	D	D	b	D	D
611620	Sports & recreation instruction	1	D	D	D	b	D	D
SUNBURY, PA								
61	Educational services	1	D	D	D	a	D	D
SUSQUEHANNA TOWNSHIP, PA								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
SWATARA TOWNSHIP, PA								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
611519	Other trade & technical schools	1	D	D	D	b	D	D
SWISSVALE, PA								
61	Educational services	2	D	D	D	a	D	D
TAMAQUA, PA								
61	Educational services	1	D	D	D	a	D	D
TREDYFFRIN TOWNSHIP, PA								
61	Educational services	11	11 676	3 458	730	108	8.6	2.0
611	Educational services	11	11 676	3 458	730	108	8.6	2.0
6114	Business schools, & computer & management training	5	9 821	2 784	591	61	3.9	—
61143	Professional & management development training	3	D	D	D	b	D	D
611430	Professional & management development training	3	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
TYRONE, PA								
61	Educational services	1	D	D	D	a	D	D
UNIONTOWN, PA								
61	Educational services	7	D	D	D	b	D	D
611	Educational services	7	D	D	D	b	D	D
UPPER ALLEN TOWNSHIP, PA								
61	Educational services	4	1 419	569	140	16	30.4	—
611	Educational services	4	1 419	569	140	16	30.4	—
UPPER DARBY TOWNSHIP, PA								
61	Educational services	11	3 478	1 637	393	56	31.4	49.9
611	Educational services	11	3 478	1 637	393	56	31.4	49.9
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
UPPER DUBLIN TOWNSHIP, PA								
61	Educational services	6	D	D	D	b	D	D
611	Educational services	6	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
UPPER GWYNEDD TOWNSHIP, PA								
61	Educational services	7	D	D	D	b	D	D
611	Educational services	7	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
UPPER MACUNGIE TOWNSHIP, PA								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
UPPER MERION TOWNSHIP, PA								
61	Educational services	17	19 096	6 164	1 481	203	9.7	2.5
611	Educational services	17	19 096	6 164	1 481	203	9.7	2.5
6114	Business schools, & computer & management training	5	D	D	D	b	D	D
61142	Computer training	4	D	D	D	b	D	D
611420	Computer training	4	D	D	D	b	D	D
6115	Technical & trade schools	3	237	45	8	2	15.2	84.8
61151	Technical & trade schools	3	237	45	8	2	15.2	84.8
6116	Other schools & instruction	8	D	D	D	c	D	D
61162	Sports & recreation instruction	4	4 461	1 139	244	32	13.6	6.3
611620	Sports & recreation instruction	4	4 461	1 139	244	32	13.6	6.3
61169	All other schools & instruction	3	D	D	D	b	D	D
611692	Automobile driving schools	1	D	D	D	b	D	D
UPPER MORELAND TOWNSHIP, PA								
61	Educational services	6	1 167	415	108	23	29.9	-
611	Educational services	6	1 167	415	108	23	29.9	-
6116	Other schools & instruction	5	D	D	D	b	D	D
UPPER PROVIDENCE TOWNSHIP, PA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
UPPER ST. CLAIR TOWNSHIP, PA								
61	Educational services	11	2 587	888	194	106	16.0	44.5
611	Educational services	11	2 587	888	194	106	16.0	44.5
6116	Other schools & instruction	9	D	D	D	c	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D
UPPER SAUCON TOWNSHIP, PA								
61	Educational services	3	284	118	21	11	D	-
611	Educational services	3	284	118	21	11	D	-
UPPER SOUTHAMPTON TOWNSHIP, PA								
61	Educational services	8	8 454	3 587	584	82	12.6	18.9
611	Educational services	8	8 454	3 587	584	82	12.6	18.9
6114	Business schools, & computer & management training	3	5 284	2 913	565	65	D	-
61142	Computer training	3	5 284	2 913	565	65	D	-
611420	Computer training	3	5 284	2 913	565	65	D	-
6116	Other schools & instruction	5	3 170	674	19	17	11.6	50.5
61162	Sports & recreation instruction	1	D	D	D	a	D	D
611620	Sports & recreation instruction	1	D	D	D	a	D	D
61169	All other schools & instruction	1	D	D	D	a	D	D
611691	Exam preparation & tutoring	1	D	D	D	a	D	D
UWCHLAN TOWNSHIP, PA								
61	Educational services	4	674	258	48	18	100.0	-
611	Educational services	4	674	258	48	18	100.0	-
VERONA, PA								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
WARMINSTER TOWNSHIP, PA								
61	Educational services	6	1 211	229	43	20	28.4	—
611	Educational services	6	1 211	229	43	20	28.4	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
WARREN, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
WASHINGTON TOWNSHIP, PA								
61	Educational services	1	D	D	D	a	D	D
WASHINGTON, PA								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
WAYNESBORO, PA								
61	Educational services	1	D	D	D	a	D	D
WAYNESBURG, PA								
61	Educational services	1	D	D	D	a	D	D
WEST BRADFORD TOWNSHIP, PA								
61	Educational services	1	D	D	D	a	D	D
WEST CHESTER, PA								
61	Educational services	5	1 189	195	45	10	11.1	63.7
611	Educational services	5	1 189	195	45	10	11.1	63.7
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
WEST GOSHEN TOWNSHIP, PA								
61	Educational services	5	3 080	1 367	350	85	32.6	.4
611	Educational services	5	3 080	1 367	350	85	32.6	.4
6116	Other schools & instruction	3	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	b	D	D
WEST HEMPFIELD TOWNSHIP, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
WEST LAMPETER TOWNSHIP, PA								
61	Educational services	1	D	D	D	a	D	D
WEST MANCHESTER TOWNSHIP, PA								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6114	Business schools, & computer & management training	2	D	D	D	b	D	D
WEST MIFFLIN, PA								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
WEST NORRITON TOWNSHIP, PA								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WEST READING, PA								
61	Educational services	2	D	D	D	a	D	D
WEST VIEW, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
WEST WHITELAND TOWNSHIP, PA								
61	Educational services	8	3 726	1 412	313	44	91.7	8.3
611	Educational services	8	3 726	1 412	313	44	91.7	8.3
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
WHITE TOWNSHIP, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WHITEHALL TOWNSHIP, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
WHITEMARSH TOWNSHIP, PA								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6114	Business schools, & computer & management training	1	D	D	D	b	D	D
61142	Computer training	1	D	D	D	b	D	D
611420	Computer training	1	D	D	D	b	D	D
WHITPAIN TOWNSHIP, PA								
61	Educational services	7	7 075	2 388	500	423	3.2	—
611	Educational services	7	7 075	2 388	500	423	3.2	—
6114	Business schools, & computer & management training	1	D	D	D	a	D	D
61142	Computer training	1	D	D	D	a	D	D
611420	Computer training	1	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	e	D	D
61162	Sports & recreation instruction	2	D	D	D	e	D	D
611620	Sports & recreation instruction	2	D	D	D	e	D	D
WILKES-BARRE, PA								
61	Educational services	4	1 709	448	73	25	—	12.2
611	Educational services	4	1 709	448	73	25	—	12.2
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
WILKINSBURG, PA								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
WILLIAMSPORT, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WILLISTOWN TOWNSHIP, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	a	D	D
61169	All other schools & instruction	1	D	D	D	a	D	D
WOMELSDORF, PA								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WYOMISSING, PA								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
611519	Other trade & technical schools	1	D	D	D	b	D	D
YORK, PA								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
YORK TOWNSHIP, PA								
61	Educational services	1	D	D	D	a	D	D
YOUNGWOOD, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF ADAMS COUNTY, PA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF ALLEGHENY COUNTY, PA								
61	Educational services	26	D	D	D	c	D	D
611	Educational services	26	D	D	D	c	D	D
6114	Business schools, & computer & management training	7	D	D	D	b	D	D
61143	Professional & management development training	4	D	D	D	b	D	D
611430	Professional & management development training	4	D	D	D	b	D	D
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
6116	Other schools & instruction	11	D	D	D	b	D	D
BALANCE OF ARMSTRONG COUNTY, PA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF BEAVER COUNTY, PA								
61	Educational services	6	510	194	23	14	58.6	5.1
611	Educational services	6	510	194	23	14	58.6	5.1
BALANCE OF BERKS COUNTY, PA								
61	Educational services	11	D	D	D	b	D	D
611	Educational services	11	D	D	D	b	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
6117	Educational support services	1	D	D	D	a	D	D
61171	Educational support services	1	D	D	D	a	D	D
611710	Educational support services	1	D	D	D	a	D	D
BALANCE OF BLAIR COUNTY, PA								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
BALANCE OF BUCKS COUNTY, PA								
61	Educational services	23	D	D	D	c	D	D
611	Educational services	23	D	D	D	c	D	D
6116	Other schools & instruction	14	D	D	D	c	D	D
61162	Sports & recreation instruction	5	1 636	625	159	50	35.2	—
611620	Sports & recreation instruction	5	1 636	625	159	50	35.2	—
61169	All other schools & instruction	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 ¹	Estimated ²
BALANCE OF BUTLER COUNTY, PA								
61	Educational services	7	D	D	D	a	D	D
611	Educational services	7	D	D	D	a	D	D
BALANCE OF CAMBRIA COUNTY, PA								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF CARBON COUNTY, PA								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF CENTRE COUNTY, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF CHESTER COUNTY, PA								
61	Educational services	13	D	D	D	b	D	D
611	Educational services	13	D	D	D	b	D	D
6114	Business schools, & computer & management training	3	D	D	D	b	D	D
61143	Professional & management development training	1	D	D	D	b	D	D
611430	Professional & management development training	1	D	D	D	b	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
61161	Fine arts schools	5	D	D	D	b	D	D
611610	Fine arts schools	5	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	4	D	D	D	b	D	D
BALANCE OF CLINTON COUNTY, PA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF COLUMBIA COUNTY, PA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF CRAWFORD COUNTY, PA								
61	Educational services	3	D	D	D	a	D	D
BALANCE OF CUMBERLAND COUNTY, PA								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
61161	Fine arts schools	2	D	D	D	a	D	D
611610	Fine arts schools	2	D	D	D	a	D	D
6116101	Dance schools (including children's & professionals)	1	D	D	D	a	D	D
BALANCE OF DAUPHIN COUNTY, PA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF DELAWARE COUNTY, PA								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
BALANCE OF ERIE COUNTY, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF FRANKLIN COUNTY, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF FULTON COUNTY, PA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF HUNTINGDON COUNTY, PA								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF LACKAWANNA COUNTY, PA								
61	Educational services	6	D	D	D	a	D	D
611	Educational services	6	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF LANCASTER COUNTY, PA								
61	Educational services	6	D	D	D	b	D	D
611	Educational services	6	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
BALANCE OF LAWRENCE COUNTY, PA								
61	Educational services	6	D	D	D	b	D	D
611	Educational services	6	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611519	Other trade & technical schools	2	D	D	D	b	D	D
BALANCE OF LEBANON COUNTY, PA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF LEHIGH COUNTY, PA								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
BALANCE OF LUZERNE COUNTY, PA								
61	Educational services	4	D	D	D	a	D	D
BALANCE OF MERCER COUNTY, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF MONROE COUNTY, PA								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF MONTGOMERY COUNTY, PA								
61	Educational services	13	D	D	D	c	D	D
611	Educational services	13	D	D	D	c	D	D
6114	Business schools, & computer & management training	2	D	D	D	b	D	D
61142	Computer training	1	D	D	D	b	D	D
611420	Computer training	1	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
61163	Language schools	1	D	D	D	a	D	D
611630	Language schools	1	D	D	D	a	D	D
BALANCE OF NORTHAMPTON COUNTY, PA								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6114	Business schools, & computer & management training	1	D	D	D	b	D	D
61143	Professional & management development training	1	D	D	D	b	D	D
611430	Professional & management development training	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 ¹	Estimated ²
BALANCE OF NORTHUMBERLAND COUNTY, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF PERRY COUNTY, PA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF PIKE COUNTY, PA								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF SCHUYLKILL COUNTY, PA								
61	Educational services	3	D	D	D	a	D	D
BALANCE OF SNYDER COUNTY, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
BALANCE OF SOMERSET COUNTY, PA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF SUSQUEHANNA COUNTY, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF UNION COUNTY, PA								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF WASHINGTON COUNTY, PA								
61	Educational services	4	671	130	33	22	41.0	48.6
611	Educational services	4	671	130	33	22	41.0	48.6
BALANCE OF WAYNE COUNTY, PA								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
61162	Sports & recreation instruction	2	D	D	D	a	D	D
611620	Sports & recreation instruction	2	D	D	D	a	D	D
BALANCE OF WESTMORELAND COUNTY, PA								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
BALANCE OF WYOMING COUNTY, PA								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF YORK COUNTY, PA								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D

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

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

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

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

EXPENSES (\$1,000)

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

FIRST-QUARTER PAYROLL (\$1,000)

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

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

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

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

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

RECEIPTS/REVENUE (\$1,000)

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

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

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

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

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

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

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

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

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

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

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

611 Educational Services

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

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

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

6114 Business Schools and Computer and Management Training

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

61141 Business and Secretarial Schools

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

611410 Business and Secretarial Schools

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

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

8244 Business and Secretarial Schools

61142 Computer Training

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

611420 Computer Training

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

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

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

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

61143 Professional and Management Development Training

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

611430 Professional and Management Development Training

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

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

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

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

61151 Technical and Trade Schools

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

611511 Cosmetology and Barber Schools

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

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

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

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

6115112 Barber Colleges

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

611512 Flight Training

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

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

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

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

6115122 Aviation Schools (Except Flying Instruction)

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

611513 Apprenticeship Training

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

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

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

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

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

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

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

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

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

6115192 Computer Repair Training

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

6115193 Truck Driving Schools

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

6116 Other Schools and Instruction

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

61161 Fine Arts Schools

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

611610 Fine Arts Schools

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

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

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

8299 (pt) Art, Drama, and Music Schools

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

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

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

61162 Sports and Recreation Instruction

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

611620 Sports and Recreation Instruction

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

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

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

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

611630 Language Schools

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

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

8299 (pt) Language Schools

61169 All Other Schools and Instruction

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

611691 Exam Preparation and Tutoring

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

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

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

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

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

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

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

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

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

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

61171 Educational Support Services

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

611710 Educational Support Services

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

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

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

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

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

6117102 Educational Test Development and Evaluation Services

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

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

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

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

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

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

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

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

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

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

METHOD OF ASSIGNING TAX STATUS

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

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

RELIABILITY OF DATA

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

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

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

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

TREATMENT OF NONRESPONSE

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

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

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

Appendix D. Geographic Notes

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

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

**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

**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

