

Connecticut

1997

Issued August 1999

EC97S61A-CT

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
Economics and Statistics Administration
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CONTENTS

Introduction to the Economic Census	1
Educational Services	5
TABLES	
1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997	7
1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997	7
2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997	8
2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997	18
3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997	24
4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997	26
APPENDIXES	
A. Explanation of Terms	A-1
B. NAICS Codes, Titles, and Descriptions	B-1
C. Coverage and Methodology	C-1
D. Geographic Notes	D-1
E. Metropolitan Areas	E-1

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
CONNECTICUT								
61	Educational services	545	346 625	113 657	25 851	4 409	16.6	7.1
611	Educational services	545	346 625	113 657	25 851	4 409	16.6	7.1
6114	Business schools, & computer & management training	111	104 225	49 904	12 206	1 579	12.2	10.6
61141	Business & secretarial schools	18	22 323	9 943	2 466	577	12.0	34.3
611410	Business & secretarial schools	18	22 323	9 943	2 466	577	12.0	34.3
61142	Computer training	51	54 527	29 704	7 157	781	6.6	4.4
611420	Computer training	51	54 527	29 704	7 157	781	6.6	4.4
61143	Professional & management development training	42	27 375	10 257	2 583	221	23.5	3.7
611430	Professional & management development training	42	27 375	10 257	2 583	221	23.5	3.7
6115	Technical & trade schools	79	44 998	16 645	3 622	663	21.8	12.0
61151	Technical & trade schools	79	44 998	16 645	3 622	663	21.8	12.0
611511	Cosmetology & barber schools	33	14 127	5 634	1 183	245	12.3	3.9
611512	Flight training	7	7 097	1 961	364	52	46.0	54.0
611513	Apprenticeship training	9	1 482	483	122	23	74.0	26.0
611519	Other trade & technical schools	30	22 292	8 567	1 953	343	16.7	2.8
6116	Other schools & instruction	303	108 016	33 337	7 072	1 790	23.2	5.2
61161	Fine arts schools	98	14 767	4 591	1 172	451	39.1	3.7
611610	Fine arts schools	98	14 767	4 591	1 172	451	39.1	3.7
6116101	Dance schools (including children's & professionals)	89	12 804	3 939	1 001	398	38.6	3.2
6116102	Art, drama, & music schools	9	1 963	652	171	53	42.9	7.4
61162	Sports & recreation instruction	95	34 655	13 267	2 715	582	19.3	8.3
611620	Sports & recreation instruction	95	34 655	13 267	2 715	582	19.3	8.3
61163	Language schools	8	3 300	1 286	199	73	9.2	4.2
611630	Language schools	8	3 300	1 286	199	73	9.2	4.2
61169	All other schools & instruction	102	55 294	14 193	2 986	684	22.1	3.7
611691	Exam preparation & tutoring	26	9 645	2 756	596	188	39.1	8.3
611692	Automobile driving schools	37	24 133	6 064	1 158	243	15.1	.7
611699	All other miscellaneous schools & instruction	39	21 516	5 373	1 232	253	22.5	5.1
6117	Educational support services	52	89 386	13 771	2 951	377	11.0	2.9
61171	Educational support services	52	89 386	13 771	2 951	377	11.0	2.9
611710	Educational support services	52	89 386	13 771	2 951	377	11.0	2.9

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
CONNECTICUT									
61	Educational services	118	57 573	55 322	19 551	4 428	1 250	15.1	15.0
611	Educational services	118	57 573	55 322	19 551	4 428	1 250	15.1	15.0
6114	Business schools, & computer & management training	8	2 628	2 638	956	228	48	16.9	—
61143	Professional & management development training	8	2 628	2 638	956	228	48	16.9	—
611430	Professional & management development training	8	2 628	2 638	956	228	48	16.9	—
6115	Technical & trade schools	14	15 688	14 583	3 234	767	87	4.3	3.6
61151	Technical & trade schools	14	15 688	14 583	3 234	767	87	4.3	3.6
611513	Apprenticeship training	7	D	D	D	D	b	D	D
611519	Other trade & technical schools	7	D	D	D	D	b	D	D
6116	Other schools & instruction	85	30 968	29 980	12 300	2 720	1 011	21.0	22.7
61161	Fine arts schools	29	10 166	10 076	4 626	1 115	417	11.7	10.3
611610	Fine arts schools	29	10 166	10 076	4 626	1 115	417	11.7	10.3
6116101	Dance schools (including children's & professionals)	9	2 640	2 586	1 068	269	84	15.7	1.5
6116102	Art, drama, & music schools	20	7 526	7 490	3 558	846	333	10.2	13.4
61162	Sports & recreation instruction	13	3 855	3 733	946	122	34	20.4	50.9
611620	Sports & recreation instruction	13	3 855	3 733	946	122	34	20.4	50.9
61163	Language schools	4	139	139	47	12	13	—	77.0
611630	Language schools	4	139	139	47	12	13	—	77.0
61169	All other schools & instruction	39	16 808	16 032	6 681	1 471	547	27.0	23.3
611691	Exam preparation & tutoring	9	1 740	1 733	597	142	56	6.0	94.0
611692	Automobile driving schools	1	D	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	29	D	D	D	D	e	D	D
6117	Educational support services	11	8 289	8 121	3 061	713	104	12.9	12.8
61171	Educational support services	11	8 289	8 121	3 061	713	104	12.9	12.8
611710	Educational support services	11	8 289	8 121	3 061	713	104	12.9	12.8

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
BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA								
61	Educational services	995	574 671	185 257	41 137	8 534	24.6	9.6
611	Educational services	995	574 671	185 257	41 137	8 534	24.6	9.6
6114	Business schools, & computer & management training	206	237 733	85 437	17 808	2 693	18.6	8.5
61141	Business & secretarial schools	22	D	D	D	e	D	D
611410	Business & secretarial schools	22	D	D	D	e	D	D
61142	Computer training	98	D	D	D	g	D	D
611420	Computer training	98	D	D	D	g	D	D
61143	Professional & management development training	86	110 580	37 909	8 065	893	9.9	3.1
611430	Professional & management development training	86	110 580	37 909	8 065	893	9.9	3.1
6115	Technical & trade schools	128	D	D	D	g	D	D
61151	Technical & trade schools	128	D	D	D	g	D	D
611511	Cosmetology & barber schools	44	15 134	5 287	1 178	336	21.4	6.7
611512	Flight training	17	19 257	8 189	2 957	284	25.5	35.8
611519	Other trade & technical schools	60	59 544	17 945	4 311	877	31.8	7.8
6116	Other schools & instruction	573	D	D	D	h	D	D
61161	Fine arts schools	173	27 676	8 765	2 068	841	40.8	15.5
611610	Fine arts schools	173	27 676	8 765	2 068	841	40.8	15.5
6116101	Dance schools (including children's & professionals)	140	21 978	6 944	1 756	722	39.0	7.8
6116102	Art, drama, & music schools	33	5 698	1 821	312	119	47.4	45.2
61162	Sports & recreation instruction	178	40 161	12 112	2 518	1 081	43.0	11.8
611620	Sports & recreation instruction	178	40 161	12 112	2 518	1 081	43.0	11.8
61163	Language schools	25	29 894	8 435	1 587	444	6.3	18.0
611630	Language schools	25	29 894	8 435	1 587	444	6.3	18.0
61169	All other schools & instruction	197	D	D	D	g	D	D
611691	Exam preparation & tutoring	45	22 588	7 645	1 658	659	13.0	4.9
611692	Automobile driving schools	67	10 556	3 053	611	223	59.9	30.7
611699	All other miscellaneous schools & instruction	85	D	D	D	f	D	D
6117	Educational support services	88	D	D	D	e	D	D
61171	Educational support services	88	D	D	D	e	D	D
611710	Educational support services	88	D	D	D	e	D	D
Boston, MA-NH PMSA								
61	Educational services	661	463 765	149 185	32 687	6 482	23.1	10.3
611	Educational services	661	463 765	149 185	32 687	6 482	23.1	10.3
6114	Business schools, & computer & management training	158	212 672	77 157	15 940	2 402	17.5	8.6
61141	Business & secretarial schools	17	11 180	4 425	965	184	13.7	56.1
611410	Business & secretarial schools	17	11 180	4 425	965	184	13.7	56.1
61142	Computer training	69	93 945	35 402	7 016	1 344	28.9	9.1
611420	Computer training	69	93 945	35 402	7 016	1 344	28.9	9.1
61143	Professional & management development training	72	107 547	37 330	7 959	874	7.9	3.2
611430	Professional & management development training	72	107 547	37 330	7 959	874	7.9	3.2
6115	Technical & trade schools	70	70 062	23 470	6 425	1 027	29.8	14.4
61151	Technical & trade schools	70	70 062	23 470	6 425	1 027	29.8	14.4
611511	Cosmetology & barber schools	22	D	D	D	c	D	D
611512	Flight training	10	16 365	7 192	2 717	224	17.8	41.9
611519	Other trade & technical schools	33	43 029	12 712	2 934	587	36.8	6.2
6116	Other schools & instruction	371	124 869	39 021	8 208	2 805	28.1	14.8
61161	Fine arts schools	99	D	D	D	f	D	D
611610	Fine arts schools	99	D	D	D	f	D	D
6116101	Dance schools (including children's & professionals)	75	D	D	D	e	D	D
6116102	Art, drama, & music schools	24	4 814	1 555	259	97	39.2	52.1
61162	Sports & recreation instruction	115	27 621	8 624	1 775	722	47.8	13.7
611620	Sports & recreation instruction	115	27 621	8 624	1 775	722	47.8	13.7
61163	Language schools	22	D	D	D	e	D	D
611630	Language schools	22	D	D	D	e	D	D
61169	All other schools & instruction	135	D	D	D	g	D	D
611691	Exam preparation & tutoring	30	18 363	6 237	1 378	529	6.2	5.9
611692	Automobile driving schools	46	8 762	2 422	471	162	52.4	37.0
611699	All other miscellaneous schools & instruction	59	D	D	D	e	D	D
6117	Educational support services	62	56 162	9 537	2 114	248	24.6	1.9
61171	Educational support services	62	56 162	9 537	2 114	248	24.6	1.9
611710	Educational support services	62	56 162	9 537	2 114	248	24.6	1.9
Brockton, MA PMSA								
61	Educational services	23	5 440	1 787	439	123	18.1	21.2
611	Educational services	23	5 440	1 787	439	123	18.1	21.2
6115	Technical & trade schools	7	2 772	1 042	261	55	6.3	21.1
61151	Technical & trade schools	7	2 772	1 042	261	55	6.3	21.1
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	13	2 177	530	127	58	27.0	26.1
61161	Fine arts schools	6	990	270	71	35	20.0	-
611610	Fine arts schools	6	990	270	71	35	20.0	-
6116101	Dance schools (including children's & professionals)	5	D	D	D	b	D	D
61162	Sports & recreation instruction	6	D	D	D	b	D	D
611620	Sports & recreation instruction	6	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.								
Fitchburg–Leominster, MA PMSA								
61	Educational services	10	2 226	919	224	34	18.6	14.7
611	Educational services	10	2 226	919	224	34	18.6	14.7
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
Lawrence, MA–NH PMSA								
61	Educational services	58	18 625	4 536	1 008	299	41.5	1.9
611	Educational services	58	18 625	4 536	1 008	299	41.5	1.9
6114	Business schools, & computer & management training	6	D	D	D	b	D	D
61142	Computer training	5	D	D	D	b	D	D
611420	Computer training	5	D	D	D	b	D	D
6115	Technical & trade schools	7	5 458	1 126	252	40	24.4	1.0
61151	Technical & trade schools	7	5 458	1 126	252	40	24.4	1.0
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	42	9 482	2 241	508	213	44.2	3.2
61161	Fine arts schools	14	1 593	362	114	50	52.1	6.2
611610	Fine arts schools	14	1 593	362	114	50	52.1	6.2
6116101	Dance schools (including children's & professionals)	13	D	D	D	b	D	D
61162	Sports & recreation instruction	13	4 147	1 158	238	113	48.7	—
611620	Sports & recreation instruction	13	4 147	1 158	238	113	48.7	—
61169	All other schools & instruction	13	D	D	D	b	D	D
Lowell, MA–NH PMSA								
61	Educational services	41	17 075	6 229	1 680	326	32.4	1.7
611	Educational services	41	17 075	6 229	1 680	326	32.4	1.7
6114	Business schools, & computer & management training	9	D	D	D	b	D	D
6115	Technical & trade schools	8	5 667	1 472	322	67	25.7	—
61151	Technical & trade schools	8	5 667	1 472	322	67	25.7	—
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
6116	Other schools & instruction	22	4 272	1 439	322	110	54.5	6.6
61161	Fine arts schools	9	899	210	50	22	38.9	—
611610	Fine arts schools	9	899	210	50	22	38.9	—
6116101	Dance schools (including children's & professionals)	7	D	D	D	a	D	D
61162	Sports & recreation instruction	8	1 660	304	55	38	37.7	15.1
611620	Sports & recreation instruction	8	1 660	304	55	38	37.7	15.1
61169	All other schools & instruction	5	1 713	925	217	50	79.1	1.9
6117	Educational support services	2	D	D	D	c	D	D
61171	Educational support services	2	D	D	D	c	D	D
611710	Educational support services	2	D	D	D	c	D	D
Manchester, NH PMSA								
61	Educational services	39	12 773	5 606	1 253	319	23.6	12.9
611	Educational services	39	12 773	5 606	1 253	319	23.6	12.9
6114	Business schools, & computer & management training	7	D	D	D	b	D	D
61142	Computer training	4	D	D	D	b	D	D
611420	Computer training	4	D	D	D	b	D	D
6115	Technical & trade schools	5	3 324	2 165	567	121	12.8	49.4
61151	Technical & trade schools	5	3 324	2 165	567	121	12.8	49.4
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	25	3 500	1 179	290	139	54.4	—
61161	Fine arts schools	9	976	376	98	45	44.6	—
611610	Fine arts schools	9	976	376	98	45	44.6	—
6116101	Dance schools (including children's & professionals)	9	976	376	98	45	44.6	—
61162	Sports & recreation instruction	10	1 284	304	86	65	42.4	—
611620	Sports & recreation instruction	10	1 284	304	86	65	42.4	—
61169	All other schools & instruction	5	D	D	D	b	D	D
6117	Educational support services	2	D	D	D	b	D	D
61171	Educational support services	2	D	D	D	b	D	D
611710	Educational support services	2	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.								
Nashua, NH PMSA								
61	Educational services	39	10 233	3 776	790	195	20.5	6.0
611	Educational services	39	10 233	3 776	790	195	20.5	6.0
6115	Technical & trade schools	9	2 615	891	218	59	21.1	17.6
61151	Technical & trade schools	9	2 615	891	218	59	21.1	17.6
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	22	4 431	1 561	290	98	30.8	2.9
61161	Fine arts schools	6	D	D	D	b	D	D
611610	Fine arts schools	6	D	D	D	b	D	D
61162	Sports & recreation instruction	10	2 219	795	169	53	11.9	3.3
611620	Sports & recreation instruction	10	2 219	795	169	53	11.9	3.3
61169	All other schools & instruction	6	D	D	D	a	D	D
New Bedford, MA PMSA								
61	Educational services	18	5 960	1 684	529	110	59.5	.9
611	Educational services	18	5 960	1 684	529	110	59.5	.9
6115	Technical & trade schools	7	3 838	898	310	90	40.7	—
61151	Technical & trade schools	7	3 838	898	310	90	40.7	—
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
Portsmouth–Rochester, NH–ME PMSA								
61	Educational services	36	13 487	4 314	979	170	31.9	.2
611	Educational services	36	13 487	4 314	979	170	31.9	.2
6115	Technical & trade schools	8	D	D	D	b	D	D
61151	Technical & trade schools	8	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	D	D	D	a	D	D
6116	Other schools & instruction	18	D	D	D	b	D	D
6117	Educational support services	6	8 402	2 915	658	53	13.3	—
61171	Educational support services	6	8 402	2 915	658	53	13.3	—
611710	Educational support services	6	8 402	2 915	658	53	13.3	—
Worcester, MA–CT PMSA								
61	Educational services	70	25 087	7 221	1 548	476	27.1	11.2
611	Educational services	70	25 087	7 221	1 548	476	27.1	11.2
6114	Business schools, & computer & management training	14	10 479	3 136	704	126	10.1	17.7
61142	Computer training	10	D	D	D	b	D	D
611420	Computer training	10	D	D	D	b	D	D
6115	Technical & trade schools	6	960	330	76	35	8.6	39.5
61151	Technical & trade schools	6	960	330	76	35	8.6	39.5
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	46	12 147	3 436	690	303	35.4	3.5
61161	Fine arts schools	21	2 988	880	236	130	36.2	3.6
611610	Fine arts schools	21	2 988	880	236	130	36.2	3.6
6116101	Dance schools (including children's & professionals')	20	D	D	D	c	D	D
61169	All other schools & instruction	19	8 067	2 110	375	141	38.4	3.0
611699	All other miscellaneous schools & instruction	10	D	D	D	b	D	D

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
HARTFORD, CT MSA								
61	Educational services	156	71 116	26 817	5 926	1 221	21.5	7.6
611	Educational services	156	71 116	26 817	5 926	1 221	21.5	7.6
6114	Business schools, & computer & management training	31	30 705	12 883	2 825	504	8.4	13.0
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	19	D	D	D	c	D	D
611420	Computer training	19	D	D	D	c	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	16	17 582	6 862	1 623	286	10.8	2.5
61151	Technical & trade schools	16	17 582	6 862	1 623	286	10.8	2.5
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
611519	Other trade & technical schools	8	14 429	5 846	1 419	241	3.4	—
6116	Other schools & instruction	90	D	D	D	e	D	D
61161	Fine arts schools	26	D	D	D	c	D	D
611610	Fine arts schools	26	D	D	D	c	D	D
6116101	Dance schools (including children's & professionals')	25	D	D	D	c	D	D
61162	Sports & recreation instruction	28	5 922	1 967	426	133	34.6	.7
611620	Sports & recreation instruction	28	5 922	1 967	426	133	34.6	.7
61169	All other schools & instruction	34	D	D	D	c	D	D
611691	Exam preparation & tutoring	6	D	D	D	b	D	D
611692	Automobile driving schools	15	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	13	D	D	D	b	D	D
6117	Educational support services	19	D	D	D	b	D	D
61171	Educational support services	19	D	D	D	b	D	D
611710	Educational support services	19	D	D	D	b	D	D
NEW LONDON—NORWICH, CT—RI MSA								
61	Educational services	44	13 548	4 308	1 077	265	25.1	10.2
611	Educational services	44	13 548	4 308	1 077	265	25.1	10.2
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	D	D	D	a	D	D
6116	Other schools & instruction	27	8 185	2 265	564	110	12.4	14.9
61162	Sports & recreation instruction	11	6 537	1 747	410	62	5.8	9.9
611620	Sports & recreation instruction	11	6 537	1 747	410	62	5.8	9.9
61169	All other schools & instruction	7	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

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								
61	Educational services	374	239 774	76 391	17 723	3 117	26.3	8.9
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
AREA OUTSIDE CONNECTICUT METROPOLITAN AREAS								
61	Educational services	16	D	D	D	c	D	D
611	Educational services	16	D	D	D	c	D	D
6115	Technical & trade schools	5	D	D	D	a	D	D
61151	Technical & trade schools	5	D	D	D	a	D	D
6116	Other schools & instruction	10	D	D	D	c	D	D
61169	All other schools & instruction	3	D	D	D	c	D	D
611692	Automobile driving schools	1	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 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
BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA									
61	Educational services	296	D	D	D	D	h	D	D
611	Educational services	296	D	D	D	D	h	D	D
6114	Business schools, & computer & management training ..	32	D	D	D	D	e	D	D
61143	Professional & management development training	29	D	D	D	D	c	D	D
611430	Professional & management development training ..	29	D	D	D	D	c	D	D
6115	Technical & trade schools	39	16 355	14 432	6 492	1 548	360	28.5	6.4
61151	Technical & trade schools	39	16 355	14 432	6 492	1 548	360	28.5	6.4
611513	Apprenticeship training	20	D	D	D	D	c	D	D
611519	Other trade & technical schools	18	8 647	7 506	3 672	873	136	17.4	5.7
6116	Other schools & instruction	171	D	D	D	D	g	D	D
61161	Fine arts schools	52	17 471	17 642	6 995	1 757	692	31.2	19.3
611610	Fine arts schools	52	17 471	17 642	6 995	1 757	692	31.2	19.3
6116101	Dance schools (including children's & professionals)	8	D	D	D	D	a	D	D
6116102	Art, drama, & music schools	44	D	D	D	D	f	D	D
61162	Sports & recreation instruction	27	5 785	5 534	2 069	384	65	8.5	7.9
611620	Sports & recreation instruction	27	5 785	5 534	2 069	384	65	8.5	7.9
61163	Language schools	8	11 489	10 528	2 932	610	84	3.9	38.2
611630	Language schools	8	11 489	10 528	2 932	610	84	3.9	38.2
61169	All other schools & instruction	84	D	D	D	D	g	D	D
611691	Exam preparation & tutoring	10	2 862	2 839	1 357	252	79	18.5	60.9
611692	Automobile driving schools	2	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	72	D	D	D	D	f	D	D
6117	Educational support services	54	D	D	D	D	f	D	D
61171	Educational support services	54	D	D	D	D	f	D	D
611710	Educational support services	54	D	D	D	D	f	D	D
Boston, MA-NH PMSA									
61	Educational services	229	301 060	297 284	62 547	14 384	2 751	5.6	7.8
611	Educational services	229	301 060	297 284	62 547	14 384	2 751	5.6	7.8
6114	Business schools, & computer & management training ..	26	27 127	26 513	7 149	1 708	233	11.1	16.0
61143	Professional & management development training	24	D	D	D	D	c	D	D
611430	Professional & management development training ..	24	D	D	D	D	c	D	D
6115	Technical & trade schools	27	13 670	12 417	5 308	1 243	286	28.1	5.8
61151	Technical & trade schools	27	13 670	12 417	5 308	1 243	286	28.1	5.8
611513	Apprenticeship training	13	D	D	D	D	c	D	D
611519	Other trade & technical schools	13	D	D	D	D	c	D	D
6116	Other schools & instruction	141	216 294	215 691	34 820	7 982	1 718	3.4	6.9
61161	Fine arts schools	44	D	D	D	D	f	D	D
611610	Fine arts schools	44	D	D	D	D	f	D	D
6116101	Dance schools (including children's & professionals)	7	D	D	D	D	a	D	D
6116102	Art, drama, & music schools	37	D	D	D	D	f	D	D
61162	Sports & recreation instruction	21	5 307	5 057	1 888	358	49	6.8	8.5
611620	Sports & recreation instruction	21	5 307	5 057	1 888	358	49	6.8	8.5
61163	Language schools	7	D	D	D	D	b	D	D
611630	Language schools	7	D	D	D	D	b	D	D
61169	All other schools & instruction	69	D	D	D	D	g	D	D
611691	Exam preparation & tutoring	8	D	D	D	D	b	D	D
611692	Automobile driving schools	2	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	59	D	D	D	D	f	D	D
6117	Educational support services	35	43 969	42 663	15 270	3 451	514	6.5	8.3
61171	Educational support services	35	43 969	42 663	15 270	3 451	514	6.5	8.3
611710	Educational support services	35	43 969	42 663	15 270	3 451	514	6.5	8.3
Brockton, MA PMSA									
61	Educational services	5	1 641	1 579	860	176	39	13.5	13.2
611	Educational services	5	1 641	1 579	860	176	39	13.5	13.2
6115	Technical & trade schools	2	D	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	D	a	D	D
Fitchburg-Leominster, MA PMSA									
61	Educational services	4	437	440	116	34	8	66.1	33.9
611	Educational services	4	437	440	116	34	8	66.1	33.9
Lawrence, MA-NH PMSA									
61	Educational services	4	D	D	D	D	b	D	D
611	Educational services	4	D	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	D	a	D	D
6117	Educational support services	3	D	D	D	D	a	D	D
61171	Educational support services	3	D	D	D	D	a	D	D
611710	Educational support services	3	D	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA—Con.									
Lowell, MA-NH PMSA									
61	Educational services	8	D	D	D	D	c	D	D
611	Educational services	8	D	D	D	D	c	D	D
6117	Educational support services	2	D	D	D	D	c	D	D
61171	Educational support services	2	D	D	D	D	c	D	D
611710	Educational support services	2	D	D	D	D	c	D	D
Manchester, NH PMSA									
61	Educational services	6	1 330	1 461	454	105	34	22.5	1.7
611	Educational services	6	1 330	1 461	454	105	34	22.5	1.7
6116	Other schools & instruction	5	D	D	D	D	b	D	D
61161	Fine arts schools	2	D	D	D	D	b	D	D
611610	Fine arts schools	2	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	2	D	D	D	D	b	D	D
Nashua, NH PMSA									
61	Educational services	6	1 259	1 222	542	110	23	27.7	5.7
611	Educational services	6	1 259	1 222	542	110	23	27.7	5.7
6115	Technical & trade schools	1	D	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	D	a	D	D
New Bedford, MA PMSA									
61	Educational services	5	D	D	D	D	a	D	D
611	Educational services	5	D	D	D	D	a	D	D
Portsmouth-Rochester, NH-ME PMSA									
61	Educational services	8	3 164	3 110	561	105	25	13.5	10.9
611	Educational services	8	3 164	3 110	561	105	25	13.5	10.9
Worcester, MA-CT PMSA									
61	Educational services	21	5 268	4 872	2 109	488	156	40.8	4.9
611	Educational services	21	5 268	4 872	2 109	488	156	40.8	4.9
6115	Technical & trade schools	4	D	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	D	b	D	D
6116	Other schools & instruction	7	3 207	3 287	1 248	298	112	46.3	1.7
61161	Fine arts schools	4	D	D	D	D	b	D	D
611610	Fine arts schools	4	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	4	D	D	D	D	b	D	D
HARTFORD, CT MSA									
61	Educational services	36	13 187	13 137	5 645	1 292	317	5.3	30.8
611	Educational services	36	13 187	13 137	5 645	1 292	317	5.3	30.8
6115	Technical & trade schools	5	D	D	D	D	a	D	D
61151	Technical & trade schools	5	D	D	D	D	a	D	D
6116	Other schools & instruction	25	7 326	7 317	3 178	730	222	8.0	48.9
61161	Fine arts schools	7	1 864	1 860	823	212	66	5.0	26.1
611610	Fine arts schools	7	1 864	1 860	823	212	66	5.0	26.1
6116101	Dance schools (including children's & professionals)	5	D	D	D	D	b	D	D
61169	All other schools & instruction	12	D	D	D	D	c	D	D
6117	Educational support services	3	D	D	D	D	b	D	D
61171	Educational support services	3	D	D	D	D	b	D	D
611710	Educational support services	3	D	D	D	D	b	D	D
NEW LONDON-NORWICH, CT-RI MSA									
61	Educational services	11	3 415	3 391	1 388	280	70	11.3	9.1
611	Educational services	11	3 415	3 391	1 388	280	70	11.3	9.1
6116	Other schools & instruction	9	D	D	D	D	b	D	D
61161	Fine arts schools	3	2 052	2 010	749	165	39	D	—
611610	Fine arts schools	3	2 052	2 010	749	165	39	D	—
6116102	Art, drama, & music schools	3	2 052	2 010	749	165	39	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									
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	Fight 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
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

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.									
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
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	c	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

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.									
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
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

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.									
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
AREA OUTSIDE CONNECTICUT METROPOLITAN AREAS									
61	Educational services	14	D	D	D	D	c	D	D
611	Educational services	14	D	D	D	D	c	D	D
6115	Technical & trade schools	2	D	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	D	b	D	D
611519	Other trade & technical schools	2	D	D	D	D	b	D	D
6116	Other schools & instruction	11	D	D	D	D	b	D	D
61161	Fine arts schools	2	D	D	D	D	b	D	D
611610	Fine arts schools	2	D	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	1	D	D	D	D	b	D	D
61169	All other schools & instruction	7	D	D	D	D	b	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FAIRFIELD COUNTY, CT								
61	Educational services	211	198 633	63 264	14 679	2 037	12.7	5.4
611	Educational services	211	198 633	63 264	14 679	2 037	12.7	5.4
6114	Business schools, & computer & management training	49	60 656	31 716	8 172	824	12.4	9.3
61141	Business & secretarial schools	7	5 893	2 551	512	110	22.3	53.9
611410	Business & secretarial schools	7	5 893	2 551	512	110	22.3	53.9
61142	Computer training	20	35 127	21 477	5 688	584	3.5	4.2
611420	Computer training	20	35 127	21 477	5 688	584	3.5	4.2
61143	Professional & management development training	22	19 636	7 688	1 972	130	25.3	5.0
611430	Professional & management development training	22	19 636	7 688	1 972	130	25.3	5.0
6115	Technical & trade schools	30	D	D	D	c	D	D
61151	Technical & trade schools	30	D	D	D	c	D	D
611511	Cosmetology & barber schools	12	D	D	D	c	D	D
611519	Other trade & technical schools	14	D	D	D	b	D	D
6116	Other schools & instruction	110	45 349	16 031	3 296	788	23.5	6.1
61161	Fine arts schools	30	6 134	1 809	499	186	35.7	3.4
611610	Fine arts schools	30	6 134	1 809	499	186	35.7	3.4
6116101	Dance schools (including children's & professionals)	27	D	D	D	c	D	D
6116102	Art, drama, & music schools	3	D	D	D	b	D	D
61162	Sports & recreation instruction	37	16 831	8 039	1 477	271	19.1	9.2
611620	Sports & recreation instruction	37	16 831	8 039	1 477	271	19.1	9.2
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	37	D	D	D	e	D	D
611691	Exam preparation & tutoring	16	6 513	1 935	399	101	40.7	12.2
611692	Automobile driving schools	10	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	11	D	D	D	c	D	D
6117	Educational support services	22	D	D	D	c	D	D
61171	Educational support services	22	D	D	D	c	D	D
611710	Educational support services	22	D	D	D	c	D	D
HARTFORD COUNTY, CT								
61	Educational services	119	59 793	23 691	5 276	1 075	17.2	8.2
611	Educational services	119	59 793	23 691	5 276	1 075	17.2	8.2
6114	Business schools, & computer & management training	25	28 750	12 458	2 741	488	7.1	13.9
61141	Business & secretarial schools	4	11 065	4 832	1 351	286	10.9	32.4
611410	Business & secretarial schools	4	11 065	4 832	1 351	286	10.9	32.4
61142	Computer training	15	14 555	6 361	1 079	149	2.4	2.9
611420	Computer training	15	14 555	6 361	1 079	149	2.4	2.9
6115	Technical & trade schools	13	12 755	5 212	1 276	234	3.8	3.4
61151	Technical & trade schools	13	12 755	5 212	1 276	234	3.8	3.4
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
611519	Other trade & technical schools	7	11 019	4 518	1 109	196	4.4	-
6116	Other schools & instruction	66	14 122	4 854	993	307	37.1	.7
61161	Fine arts schools	17	D	D	D	c	D	D
611610	Fine arts schools	17	D	D	D	c	D	D
6116101	Dance schools (including children's & professionals)	16	D	D	D	b	D	D
61162	Sports & recreation instruction	22	5 371	1 839	388	113	29.5	-
611620	Sports & recreation instruction	22	5 371	1 839	388	113	29.5	-
61169	All other schools & instruction	25	D	D	D	b	D	D
611691	Exam preparation & tutoring	5	D	D	D	b	D	D
611692	Automobile driving schools	13	D	D	D	b	D	D
6117	Educational support services	15	4 166	1 167	266	46	60.4	8.4
61171	Educational support services	15	4 166	1 167	266	46	60.4	8.4
611710	Educational support services	15	4 166	1 167	266	46	60.4	8.4
LITCHFIELD COUNTY, CT								
61	Educational services	19	25 214	6 129	1 168	213	11.9	2.5
611	Educational services	19	25 214	6 129	1 168	213	11.9	2.5
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
6116	Other schools & instruction	11	D	D	D	c	D	D
61169	All other schools & instruction	3	D	D	D	c	D	D
611692	Automobile driving schools	1	D	D	D	c	D	D
MIDDLESEX COUNTY, CT								
61	Educational services	22	5 857	1 364	251	78	68.9	13.5
611	Educational services	22	5 857	1 364	251	78	68.9	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	18	D	D	D	b	D	D
61162	Sports & recreation instruction	5	1 108	323	72	30	9.7	58.0
611620	Sports & recreation instruction	5	1 108	323	72	30	9.7	58.0
61169	All other schools & instruction	5	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
NEW HAVEN COUNTY, CT								
61	Educational services	115	35 926	12 746	2 988	661	22.3	18.1
611	Educational services	115	35 926	12 746	2 988	661	22.3	18.1
6114	Business schools, & computer & management training	21	8 782	3 622	911	144	9.9	16.8
6115	Technical & trade schools	21	7 786	2 425	491	100	18.4	52.4
61151	Technical & trade schools	21	7 786	2 425	491	100	18.4	52.4
611511	Cosmetology & barber schools	10	D	D	D	b	D	D
611512	Flight training	3	D	D	D	b	D	D
6116	Other schools & instruction	64	14 135	4 186	967	308	31.9	2.7
61161	Fine arts schools	32	3 839	1 061	241	124	45.9	1.9
611610	Fine arts schools	32	3 839	1 061	241	124	45.9	1.9
6116101	Dance schools (including children's & professionals)	27	3 487	977	226	115	40.4	2.1
61162	Sports & recreation instruction	12	D	D	D	b	D	D
611620	Sports & recreation instruction	12	D	D	D	b	D	D
61169	All other schools & instruction	20	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	8	D	D	D	b	D	D
6117	Educational support services	9	5 223	2 513	619	109	22.6	10.6
61171	Educational support services	9	5 223	2 513	619	109	22.6	10.6
611710	Educational support services	9	5 223	2 513	619	109	22.6	10.6
NEW LONDON COUNTY, CT								
61	Educational services	38	12 334	3 977	948	239	27.5	6.9
611	Educational services	38	12 334	3 977	948	239	27.5	6.9
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	20	7 232	2 064	513	85	12.8	9.6
61162	Sports & recreation instruction	8	D	D	D	b	D	D
611620	Sports & recreation instruction	8	D	D	D	b	D	D
61169	All other schools & instruction	6	D	D	D	b	D	D
TOLLAND COUNTY, CT								
61	Educational services	16	7 967	2 390	522	92	31.9	3.2
611	Educational services	16	7 967	2 390	522	92	31.9	3.2
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
WINDHAM COUNTY, CT								
61	Educational services	5	901	96	19	14	100.0	—
611	Educational services	5	901	96	19	14	100.0	—
6116	Other schools & instruction	5	901	96	19	14	100.0	—

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
ANSONIA, CT								
61	Educational services	3	358	65	14	7	D	-
611	Educational services	3	358	65	14	7	D	-
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
AVON TOWN, CT								
61	Educational services	4	872	269	54	18	100.0	-
611	Educational services	4	872	269	54	18	100.0	-
6116	Other schools & instruction	3	D	D	D	a	D	D
BERLIN TOWN, CT								
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
BETHEL TOWN, CT								
61	Educational services	1	D	D	D	a	D	D
BLOOMFIELD TOWN, CT								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BRANFORD TOWN, CT								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	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
6116	Other schools & instruction	2	D	D	D	a	D	D
61162	Sports & recreation instruction	1	D	D	D	a	D	D
611620	Sports & recreation instruction	1	D	D	D	a	D	D
BRIDGEPORT, CT								
61	Educational services	9	2 063	992	250	48	92.8	7.2
611	Educational services	9	2 063	992	250	48	92.8	7.2
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	6	D	D	D	a	D	D
BRISTOL, CT								
61	Educational services	1	D	D	D	a	D	D
BROOKFIELD TOWN, CT								
61	Educational services	8	2 145	557	113	43	69.0	22.8
611	Educational services	8	2 145	557	113	43	69.0	22.8
6116	Other schools & instruction	4	D	D	D	b	D	D
CHESHIRE TOWN, CT								
61	Educational services	3	442	151	43	10	-	-
611	Educational services	3	442	151	43	10	-	-
CLINTON TOWN, CT								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
COLCHESTER TOWN, CT								
61	Educational services	3	197	49	14	5	63.5	36.5
COVENTRY TOWN, CT								
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
CROMWELL TOWN, CT								
61	Educational services	2	D	D	D	a	D	D
DANBURY, CT								
61	Educational services	15	11 407	2 726	634	159	5.3	1.3
611	Educational services	15	11 407	2 726	634	159	5.3	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
6116	Other schools & instruction	8	D	D	D	c	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	1	D	D	D	b	D	D
DARIEN TOWN, CT								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	a	D	D
DERBY, CT								
61	Educational services	2	D	D	D	a	D	D
EAST HAMPTON TOWN, CT								
61	Educational services	2	D	D	D	a	D	D
EAST HARTFORD TOWN, CT								
61	Educational services	8	7 607	3 089	940	176	5.9	—
611	Educational services	8	7 607	3 089	940	176	5.9	—
6114	Business schools, & computer & management training	3	D	D	D	c	D	D
61141	Business & secretarial schools	2	D	D	D	c	D	D
611410	Business & secretarial schools	2	D	D	D	c	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 HAVEN TOWN, CT								
61	Educational services	4	1 872	321	51	17	15.1	84.9
611	Educational services	4	1 872	321	51	17	15.1	84.9
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
EAST LYME TOWN, CT								
61	Educational services	5	566	171	37	13	66.3	—
611	Educational services	5	566	171	37	13	66.3	—
ELLINGTON TOWN, CT								
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
ENFIELD TOWN, CT								
61	Educational services	4	339	60	12	12	100.0	—
611	Educational services	4	339	60	12	12	100.0	—
FAIRFIELD TOWN, CT								
61	Educational services	10	2 793	1 312	156	36	22.8	.8
611	Educational services	10	2 793	1 312	156	36	22.8	.8
6116	Other schools & instruction	6	D	D	D	b	D	D
FARMINGTON TOWN, CT								
61	Educational services	8	2 137	639	216	32	9.8	20.3
611	Educational services	8	2 137	639	216	32	9.8	20.3
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade 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]

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
GLASTONBURY TOWN, CT								
61	Educational services	10	2 937	1 019	252	36	10.8	—
611	Educational services	10	2 937	1 019	252	36	10.8	—
6116	Other schools & instruction	7	D	D	D	b	D	D
GREENWICH TOWN, CT								
61	Educational services	21	78 421	9 644	2 105	240	3.3	.3
611	Educational services	21	78 421	9 644	2 105	240	3.3	.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
6116	Other schools & instruction	12	D	D	D	b	D	D
61161	Fine arts schools	3	D	D	D	b	D	D
611610	Fine arts schools	3	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	3	D	D	D	b	D	D
61169	All other schools & instruction	6	D	D	D	b	D	D
611691	Exam preparation & tutoring	3	D	D	D	a	D	D
6117	Educational support services	2	D	D	D	c	D	D
61171	Educational support services	2	D	D	D	c	D	D
611710	Educational support services	2	D	D	D	c	D	D
GROTON, CT *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
GROTON TOWN BALANCE, CT *								
61	Educational services	5	1 021	293	55	17	61.3	—
611	Educational services	5	1 021	293	55	17	61.3	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
GUILFORD TOWN, CT								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
HAMDEN TOWN, CT								
61	Educational services	11	4 877	2 098	475	129	4.0	29.6
611	Educational services	11	4 877	2 098	475	129	4.0	29.6
6114	Business schools, & computer & management training	2	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	6	D	D	D	b	D	D
HARTFORD, CT								
61	Educational services	14	7 471	3 627	879	188	17.8	47.9
611	Educational services	14	7 471	3 627	879	188	17.8	47.9
6114	Business schools, & computer & management training	4	5 340	2 666	639	124	7.8	67.1
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
MADISON TOWN, CT								
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	a	D	D
61169	All other schools & instruction	2	D	D	D	a	D	D
MANCHESTER TOWN, CT								
61	Educational services	6	821	534	113	29	31.9	.7
611	Educational services	6	821	534	113	29	31.9	.7
6116	Other schools & instruction	5	D	D	D	b	D	D
MANSFIELD TOWN, CT								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D

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MERIDEN, CT								
61	Educational services	3	1 082	543	103	22	D	—
611	Educational services	3	1 082	543	103	22	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
MIDDLETOWN, CT								
61	Educational services	7	1 077	178	31	20	40.2	8.7
611	Educational services	7	1 077	178	31	20	40.2	8.7
6116	Other schools & instruction	6	D	D	D	b	D	D
MILFORD, CT (CC) *								
61	Educational services	12	1 651	575	117	34	21.2	51.8
611	Educational services	12	1 651	575	117	34	21.2	51.8
MILFORD CITY, CT *								
61	Educational services	12	1 651	575	117	34	21.2	51.8
611	Educational services	12	1 651	575	117	34	21.2	51.8
MONROE TOWN, CT								
61	Educational services	5	819	239	54	17	99.3	.7
611	Educational services	5	819	239	54	17	99.3	.7
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
MONTVILLE TOWN, CT								
61	Educational services	1	D	D	D	a	D	D
NEW BRITAIN, CT								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
NEW CANAAN TOWN, CT								
61	Educational services	9	2 350	945	228	56	34.8	—
611	Educational services	9	2 350	945	228	56	34.8	—
6116	Other schools & instruction	4	D	D	D	b	D	D
61161	Fine arts schools	2	D	D	D	b	D	D
611610	Fine arts schools	2	D	D	D	b	D	D
NEW FAIRFIELD TOWN, CT								
61	Educational services	1	D	D	D	a	D	D
NEW HAVEN, CT								
61	Educational services	15	8 971	3 677	889	173	7.8	25.6
611	Educational services	15	8 971	3 677	889	173	7.8	25.6
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
6116	Other schools & instruction	7	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
NEWINGTON TOWN, CT								
61	Educational services	7	2 951	1 438	231	73	5.8	1.2
611	Educational services	7	2 951	1 438	231	73	5.8	1.2
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

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							From administrative records ¹	Estimated ²
NEW LONDON, CT								
61	Educational services	6	7 165	2 284	605	114	.2	8.0
611	Educational services	6	7 165	2 284	605	114	.2	8.0
6116	Other schools & instruction	2	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
NEW MILFORD TOWN, CT								
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
NEWTOWN TOWN, CT								
61	Educational services	3	186	44	11	4	D	-
NORTH HAVEN TOWN, CT								
61	Educational services	8	2 435	644	164	31	20.5	.5
611	Educational services	8	2 435	644	164	31	20.5	.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
6116	Other schools & instruction	4	1 537	403	104	19	20.9	-
61162	Sports & recreation instruction	2	D	D	D	a	D	D
611620	Sports & recreation instruction	2	D	D	D	a	D	D
NORWALK, CT								
61	Educational services	17	20 686	10 926	3 233	308	4.0	22.9
611	Educational services	17	20 686	10 926	3 233	308	4.0	22.9
6114	Business schools, & computer & management training	5	17 287	9 367	2 709	195	3.6	18.4
61142	Computer training	3	D	D	D	c	D	D
611420	Computer training	3	D	D	D	c	D	D
6116	Other schools & instruction	10	D	D	D	c	D	D
61162	Sports & recreation instruction	7	D	D	D	b	D	D
611620	Sports & recreation instruction	7	D	D	D	b	D	D
NORWICH, CT								
61	Educational services	9	1 337	488	108	55	50.3	3.4
611	Educational services	9	1 337	488	108	55	50.3	3.4
ORANGE TOWN, CT								
61	Educational services	4	947	417	103	7	2.7	-
611	Educational services	4	947	417	103	7	2.7	-
PLAINFIELD TOWN, CT								
61	Educational services	2	D	D	D	a	D	D
PLAINVILLE TOWN, CT								
61	Educational services	1	D	D	D	a	D	D
RIDGEFIELD TOWN, CT								
61	Educational services	6	1 217	367	34	39	46.4	-
611	Educational services	6	1 217	367	34	39	46.4	-
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	3	D	D	D	b	D	D
ROCKY HILL TOWN, CT								
61	Educational services	3	1 361	446	73	21	D	-
611	Educational services	3	1 361	446	73	21	D	-
SEYMOUR TOWN, CT								
61	Educational services	3	335	70	17	17	100.0	-
611	Educational services	3	335	70	17	17	100.0	-

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							From administrative records ¹	Estimated ²
SHELTON, CT								
61	Educational services	8	8 042	3 881	931	132	12.5	17.1
611	Educational services	8	8 042	3 881	931	132	12.5	17.1
6114	Business schools, & computer & management training	2	D	D	D	c	D	D
61142	Computer training	2	D	D	D	c	D	D
611420	Computer training	2	D	D	D	c	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	4	D	D	D	b	D	D
61161	Fine arts schools	3	D	D	D	b	D	D
611610	Fine arts schools	3	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	3	D	D	D	b	D	D
SIMSBURY TOWN, CT								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6116	Other schools & instruction	1	D	D	D	b	D	D
SOUTHBURY TOWN, CT								
61	Educational services	3	D	D	D	a	D	D
SOUTHINGTON TOWN, CT								
61	Educational services	3	115	28	2	2	86.1	13.9
SOUTH WINDSOR TOWN, CT								
61	Educational services	1	D	D	D	a	D	D
STAMFORD, CT								
61	Educational services	36	37 376	19 159	4 267	631	11.8	2.6
611	Educational services	36	37 376	19 159	4 267	631	11.8	2.6
6114	Business schools, & computer & management training	15	21 462	12 747	3 044	390	6.9	3.7
61142	Computer training	7	D	D	D	e	D	D
611420	Computer training	7	D	D	D	e	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	6	D	D	D	c	D	D
61151	Technical & trade schools	6	D	D	D	c	D	D
611511	Cosmetology & barber schools	4	D	D	D	c	D	D
6116	Other schools & instruction	13	D	D	D	c	D	D
61162	Sports & recreation instruction	4	3 256	1 405	158	27	33.1	—
611620	Sports & recreation instruction	4	3 256	1 405	158	27	33.1	—
61169	All other schools & instruction	4	D	D	D	b	D	D
611691	Exam preparation & tutoring	3	D	D	D	b	D	D
STONINGTON TOWN, CT								
61	Educational services	2	D	D	D	a	D	D
STRATFORD TOWN, CT								
61	Educational services	9	1 960	681	211	73	58.4	6.0
611	Educational services	9	1 960	681	211	73	58.4	6.0
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
SUFFIELD TOWN, CT								
61	Educational services	1	D	D	D	a	D	D
TOLLAND TOWN, CT								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
TORRINGTON, CT								
61	Educational services	4	327	87	23	18	65.1	34.9
611	Educational services	4	327	87	23	18	65.1	34.9

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							From administrative records ¹	Estimated ²
TRUMBULL TOWN, CT								
61	Educational services	11	9 505	5 301	908	114	6.2	8.4
611	Educational services	11	9 505	5 301	908	114	6.2	8.4
6116	Other schools & instruction	7	D	D	D	b	D	D
61162	Sports & recreation instruction	4	D	D	D	b	D	D
611620	Sports & recreation instruction	4	D	D	D	b	D	D
VERNON TOWN, CT								
61	Educational services	3	397	110	44	13	35.8	64.2
611	Educational services	3	397	110	44	13	35.8	64.2
WALLINGFORD TOWN, CT								
61	Educational services	9	1 093	377	87	20	38.8	—
611	Educational services	9	1 093	377	87	20	38.8	—
6115	Technical & trade schools	4	345	70	12	8	40.9	—
61151	Technical & trade schools	4	345	70	12	8	40.9	—
WATERBURY, CT								
61	Educational services	8	3 002	1 020	179	56	83.9	—
611	Educational services	8	3 002	1 020	179	56	83.9	—
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	4	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
WATERFORD TOWN, CT								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
WATERTOWN TOWN, CT								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
WEST HARTFORD TOWN, CT								
61	Educational services	17	7 237	2 486	511	127	31.5	—
611	Educational services	17	7 237	2 486	511	127	31.5	—
6116	Other schools & instruction	13	4 365	1 268	213	59	23.6	—
61161	Fine arts schools	3	818	288	74	18	D	—
611610	Fine arts schools	3	818	288	74	18	D	—
6116101	Dance schools (including children's & professionals')	3	818	288	74	18	D	—
61169	All other schools & instruction	5	D	D	D	b	D	D
WEST HAVEN, CT								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6116	Other schools & instruction	2	D	D	D	b	D	D
WESTPORT TOWN, CT								
61	Educational services	23	11 790	4 376	1 313	83	33.2	11.5
611	Educational services	23	11 790	4 376	1 313	83	33.2	11.5
6114	Business schools, & computer & management training	4	D	D	D	a	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	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
6117	Educational support services	7	D	D	D	a	D	D
61171	Educational support services	7	D	D	D	a	D	D
611710	Educational support services	7	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
WETHERSFIELD TOWN, CT								
61	Educational services	9	3 438	880	183	37	17.4	11.8
611	Educational services	9	3 438	880	183	37	17.4	11.8
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	4	1 530	323	86	16	26.3	—
61162	Sports & recreation instruction	2	D	D	D	a	D	D
611620	Sports & recreation instruction	2	D	D	D	a	D	D
WILTON TOWN, CT								
61	Educational services	5	1 178	345	80	11	26.9	10.8
611	Educational services	5	1 178	345	80	11	26.9	10.8
6116	Other schools & instruction	4	D	D	D	a	D	D
WINDSOR TOWN, CT								
61	Educational services	6	13 350	5 598	1 295	222	—	—
611	Educational services	6	13 350	5 598	1 295	222	—	—
6114	Business schools, & computer & management training	4	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	1	D	D	D	c	D	D
61151	Technical & trade schools	1	D	D	D	c	D	D
611519	Other trade & technical schools	1	D	D	D	c	D	D
6116	Other schools & instruction	1	D	D	D	b	D	D
WOLCOTT TOWN, CT								
61	Educational services	3	276	74	16	6	100.0	—
611	Educational services	3	276	74	16	6	100.0	—
FAIRFIELD COUNTY, CT—PSEUDO REMAINDER OF COUNTY								
61	Educational services	9	D	D	D	b	D	D
611	Educational services	9	D	D	D	b	D	D
6114	Business schools, & computer & management training	4	D	D	D	a	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
HARTFORD COUNTY, CT—PSEUDO REMAINDER OF COUNTY								
61	Educational services	8	2 436	1 360	214	23	27.4	17.1
611	Educational services	8	2 436	1 360	214	23	27.4	17.1
6116	Other schools & instruction	5	707	217	55	12	71.7	—
LITCHFIELD COUNTY, CT—PSEUDO REMAINDER OF COUNTY								
61	Educational services	9	D	D	D	c	D	D
611	Educational services	9	D	D	D	c	D	D
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	6	D	D	D	c	D	D
61169	All other schools & instruction	2	D	D	D	c	D	D
611692	Automobile driving schools	1	D	D	D	c	D	D
MIDDLESEX COUNTY, CT—PSEUDO REMAINDER OF COUNTY								
61	Educational services	10	D	D	D	b	D	D
611	Educational services	10	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	a	D	D
61169	All other schools & instruction	2	D	D	D	a	D	D
NEW HAVEN COUNTY, CT—PSEUDO REMAINDER OF COUNTY								
61	Educational services	12	1 880	652	187	54	32.4	11.7
611	Educational services	12	1 880	652	187	54	32.4	11.7
NEW LONDON COUNTY, CT—PSEUDO REMAINDER OF COUNTY								
61	Educational services	3	65	25	6	3	D	—

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							From administrative records ¹	Estimated ²
TOLLAND COUNTY, CT—PSEUDO REMAINDER OF COUNTY								
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
WINDHAM COUNTY, CT—PSEUDO REMAINDER OF COUNTY								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6116	Other schools & instruction	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

CONNECTICUT

Danielson. See “Killingly town balance.”

Groton. See “Groton town balance.”

Groton town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Groton town balance contains all of Groton town except the incorporated place of Groton.

Killingly town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census.

Killingly town balance contains all of Killingly town except the incorporated place of Danielson.

Milford. See “Milford (consolidated city).”

Milford (consolidated city) is coextensive with Milford town. It includes Woodmont, which is not populous enough for separate tabulation. Therefore, “Milford” refers to the whole consolidated city.

Appendix E. Metropolitan Areas

CONNECTICUT

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

Boston, MA—NH PMSA

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

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

Boston, MA—NH PMSA—Con.

Middlesex County, MA (Part)—Con.

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

Norfolk County, MA (Part)

- Bellingham town, MA
- Braintree town, MA
- Brookline town, MA
- Canton town, MA

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

Boston, MA—NH PMSA—Con.

Norfolk County, MA (Part)—Con.

Dedham town, MA

Foxborough town, MA

Franklin city, MA

Holbrook town, MA

Medfield town, MA

Medway town, MA

Milton town, MA

Needham town, MA

Norfolk town, MA

Norwood town, MA

Quincy city, MA

Randolph town, MA

Sharon town, MA

Stoughton town, MA

Walpole town, MA

Wellesley town, MA

Westwood town, MA

Weymouth town, MA

Wrentham town, MA

Plymouth County, MA (Part)

Carver town, MA

Duxbury town, MA

Hanover town, MA

Hingham town, MA

Hull town, MA

Kingston town, MA

Marshfield town, MA

Pembroke town, MA

Plymouth town, MA

Rockland town, MA

Scituate town, MA

Wareham town, MA

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

Boston, MA—NH PMSA—Con.

Suffolk County, MA

Boston city, MA

Chelsea city, MA

Revere city, MA

Winthrop town, MA

Worcester County, MA (Part)

Harvard town, MA

Milford town, MA

Rockingham County, NH (Part)

Brockton, MA PMSA

Bristol County, MA (Part)

Easton town, MA

Raynham town, MA

Norfolk County, MA (Part)

Plymouth County, MA (Part)

Abington town, MA

Bridgewater town, MA

Brockton city, MA

East Bridgewater town, MA

Middleborough town, MA

Whitman town, MA

Fitchburg—Leominster, MA PMSA

Middlesex County, MA (Part)

Worcester County, MA (Part)

Fitchburg city, MA

Gardner city, MA

Leominster city, MA

Lawrence, MA—NH PMSA

Essex County, MA (Part)

Andover town, MA

Haverhill city, MA

Lawrence city, MA

Methuen city, MA

North Andover town, MA

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

Lawrence, MA—NH PMSA—Con.

Rockingham County, NH (Part)

Derry town, NH

Salem town, NH

Lowell, MA—NH PMSA

Middlesex County, MA (Part)

Billerica town, MA

Chelmsford town, MA

Dracut town, MA

Lowell city, MA

Pepperell town, MA

Tewksbury town, MA

Westford town, MA

Hillsborough County, NH (Part)

Pelham town, NH

Manchester, NH PMSA

Hillsborough County, NH (Part)

Bedford town, NH

Goffstown town, NH

Manchester city, NH

Merrimack County, NH (Part)

Rockingham County, NH (Part)

Londonderry town, NH

Nashua, NH PMSA

Hillsborough County, NH

Hudson town, NH

Merrimack town, NH

Milford town, NH

Nashua city, NH

New Bedford, MA PMSA

Bristol County, MA (Part)

Dartmouth town, MA

Fairhaven town, MA

New Bedford city, MA

Plymouth County, MA (Part)

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

Portsmouth—Rochester, NH—ME PMSA

York County, ME (Part)

York town, ME

Rockingham County, NH (Part)

Exeter town, NH

Hampton town, NH

Portsmouth city, NH

Strafford County, NH (Part)

Dover city, NH

Durham town, NH

Rochester city, NH

Somersworth city, NH

Worcester, MA—CT PMSA

Windham County, CT (Part)

Hampden County, MA (Part)

Worcester County, MA (Part)

Auburn town, MA

Charlton town, MA

Clinton town, MA

Grafton town, MA

Holden town, MA

Leicester town, MA

Millbury town, MA

Northborough town, MA

Northbridge town, MA

Oxford town, MA

Shrewsbury town, MA

Southbridge town, MA

Spencer town, MA

Uxbridge town, MA

Webster town, MA

Westborough town, MA

Worcester city, MA

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 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

Hartford, CT MSA

Hartford County, CT (Part)
Avon town, CT
Berlin town, CT
Bloomfield town, CT
Bristol city, CT
East Hartford town, CT
East Windsor town, CT
Enfield town, CT
Farmington town, CT
Glastonbury town, CT
Hartford city, CT
Manchester town, CT
New Britain city, CT
Newington town, CT

Hartford, CT MSA—Con.

Hartford County, CT (Part)—Con.
Plainville town, CT
Rocky Hill town, CT
Simsbury town, CT
Southington town, CT
South Windsor town, CT
Suffield town, CT
West Hartford town, CT
Wethersfield town, CT
Windsor town, CT
Windsor Locks town, CT
Litchfield County, CT (Part)
Plymouth town, CT
Winchester town, CT
Middlesex County, CT (Part)
Cromwell town, CT
East Hampton town, CT
Middletown city, CT
New London County, CT (Part)
Colchester town, CT
Tolland County, CT (Part)
Coventry town, CT
Ellington town, CT
Mansfield town, CT
Stafford town, CT
Tolland town, CT
Vernon town, CT
Windham County, CT (Part)
Windham town, CT

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

New Haven—Meriden, CT PMSA—Con.

Hartford County, CT (Part)—Con.
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 London—Norwich, CT—RI MSA

Middlesex County, CT (Part)
New London County, CT (Part)
East Lyme town, CT
Groton city, CT
Groton town balance, CT
Jewett City borough, CT
Ledyard town, CT
Montville town, CT
New London city, CT
Norwich city, CT
Stonington town, CT
Waterford town, CT
Windham County, CT (Part)
Plainfield town, CT
Washington County, RI (Part)
Westerly town, RI

**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

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

Bridgeport, CT PMSA—Con.
Fairfield County, CT (Part)—Con.
Shelton city, CT
Stratford town, CT
Trumbull town, CT
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

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

Stamford—Norwalk, CT PMSA

Fairfield County, CT

Darien town, CT

Greenwich town, CT

New Canaan town, CT

Norwalk city, CT

Stamford city, CT

Westport town, CT

Wilton town, CT

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

Worcester, MA—CT PMSA

Windham County, CT (Part)

Hampden County, MA (Part)

Worcester County, MA (Part)

Auburn town, MA

Charlton town, MA

Clinton town, MA

Grafton town, MA

Holden town, MA

Leicester town, MA

Millbury town, MA

Northborough town, MA

Worcester, MA—CT PMSA—Con.

Worcester County, MA (Part)—Con.

Northbridge town, MA

Oxford town, MA

Shrewsbury town, MA

Southbridge town, MA

Spencer town, MA

Uxbridge town, MA

Webster town, MA

Westborough town, MA

Worcester city, MA

