

Delaware

1997

Issued August 1999

EC97S62A-DE

**1997 Economic Census**

*Health Care and Social Assistance*

Geographic Area Series



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

*Helping You Make Informed Decisions*

U.S. Department of Commerce  
Economics and Statistics Administration  
U.S. CENSUS BUREAU



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# Introduction to the Economic Census

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## PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

## ALL-NEW INDUSTRY CLASSIFICATIONS

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

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

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

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

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

## RELATIONSHIP TO SIC

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

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

## GEOGRAPHIC AREA CODING

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

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

## **BASIS OF REPORTING**

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

## **DOLLAR VALUES**

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

All dollar values are shown in thousands of dollars.

## **AVAILABILITY OF ADDITIONAL DATA**

### **Reports in Print and Electronic Media**

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

### **Special Tabulations**

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

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

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

## **HISTORICAL INFORMATION**

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

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

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

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

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

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## SOURCES FOR MORE INFORMATION

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

## ABBREVIATIONS AND SYMBOLS

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

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

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



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# Health Care and Social Assistance

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## SCOPE

The Health Care and Social Assistance sector (sector 62) of the 1997 Economic Census comprises establishments providing health care and social assistance for individuals. The sector includes both health care and social assistance because it is sometimes difficult to distinguish between the boundaries of these two activities. The industries in this sector are arranged on a continuum starting with those establishments providing medical care exclusively, continuing with those providing health care and social assistance, and finally finishing with those providing only social assistance. The services provided by establishments in this sector are delivered by trained professionals. All industries in the sector share this commonality of process, namely, labor inputs of health practitioners or social workers with the requisite expertise. Many of the industries in the sector are defined based on the educational degree held by the practitioners included in the industry.

Excluded from this sector are aerobic classes in Subsector 713, Amusement, Gambling and Recreation Industries and nonmedical diet and weight reducing centers in Subsector 812, Personal and Laundry Services. Although these can be viewed as health services, these services are not typically delivered by health practitioners.

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 62 follows.

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

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

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

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

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

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

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

## GEOGRAPHIC AREAS COVERED

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

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

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(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

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

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

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

#### **COMPARABILITY OF THE 1992 AND 1997 CENSUSES**

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

#### **DISCLOSURE**

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

#### **AVAILABILITY OF MORE FREQUENT ECONOMIC DATA**

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DELAWARE</b>								
<b>62</b>	<b>Health care &amp; social assistance</b>	<b>1 465</b>	<b>1 131 565</b>	<b>526 404</b>	<b>113 828</b>	<b>15 980</b>	<b>18.2</b>	<b>7.9</b>
621	Ambulatory health care services	1 203	918 712	434 846	91 531	10 043	21.0	8.0
6211	Offices of physicians	604	513 231	275 836	56 052	4 608	26.7	6.5
62111	Offices of physicians	604	513 231	275 836	56 052	4 608	26.7	6.5
621111	Offices of physicians (except mental health specialists)	572	500 577	270 488	54 875	4 473	25.9	6.5
621112	Offices of physicians, mental health specialists	32	12 654	5 348	1 177	135	58.8	6.3
6212	Offices of dentists	218	142 256	67 508	14 393	1 774	11.0	.6
62121	Offices of dentists	218	142 256	67 508	14 393	1 774	11.0	.6
621210	Offices of dentists	218	142 256	67 508	14 393	1 774	11.0	.6
6213	Offices of other health practitioners	241	79 917	30 763	6 744	1 105	25.4	10.0
62131	Offices of chiropractors	60	15 814	6 235	1 272	220	34.2	5.0
621310	Offices of chiropractors	60	15 814	6 235	1 272	220	34.2	5.0
62132	Offices of optometrists	48	20 635	6 205	1 354	231	15.0	9.7
621320	Offices of optometrists	48	20 635	6 205	1 354	231	15.0	9.7
62133	Offices of mental health practitioners (except physicians)	32	9 549	3 995	921	170	45.6	1.6
621330	Offices of mental health practitioners (except physicians)	32	9 549	3 995	921	170	45.6	1.6
62134	Offices of physical, occup. & speech therapists & audiologists	65	24 151	10 814	2 359	341	17.6	20.6
621340	Offices of physical, occup. & speech therapists & audiologists	65	24 151	10 814	2 359	341	17.6	20.6
6213401	Speech therapists & audiologists	10	1 701	575	123	19	20.3	10.5
6213402	Physical & occupational therapists	55	22 450	10 239	2 236	322	17.4	21.4
62139	Offices of all other health practitioners	36	9 768	3 514	838	143	32.7	.9
621391	Offices of podiatrists	21	7 244	2 950	684	98	17.7	.6
621399	Offices of all other miscellaneous health practitioners	15	2 524	564	154	45	75.8	1.8
6214	Outpatient care centers	50	65 373	18 037	4 342	628	10.9	36.7
62141	Family planning centers	2	D	D	D	b	D	D
621410	Family planning centers	2	D	D	D	b	D	D
62142	Outpatient mental health & substance abuse centers	10	D	D	D	b	D	D
621420	Outpatient mental health & substance abuse centers	10	D	D	D	b	D	D
62149	Other outpatient care centers	38	60 524	15 980	3 930	525	7.6	39.5
621492	Kidney dialysis centers	6	D	D	D	c	D	D
621493	Freestanding ambulatory surgical & emergency centers	4	D	D	D	b	D	D
621498	All other outpatient care centers	28	31 709	8 698	2 190	301	11.5	61.5
6215	Medical & diagnostic laboratories	47	82 871	22 476	5 086	696	11.0	3.2
62151	Medical & diagnostic laboratories	47	82 871	22 476	5 086	696	11.0	3.2
621511	Medical laboratories	29	24 751	10 171	2 636	445	3.0	1.8
621512	Diagnostic imaging centers	18	58 120	12 305	2 450	251	14.4	3.8
6216	Home health care services	32	31 380	18 681	4 574	1 166	9.8	13.0
62161	Home health care services	32	31 380	18 681	4 574	1 166	9.8	13.0
621610	Home health care services	32	31 380	18 681	4 574	1 166	9.8	13.0
6219	Other ambulatory health care services	11	3 684	1 545	340	66	7.5	2.1
62191	Ambulance services	3	305	132	21	5	D	25.6
621910	Ambulance services	3	305	132	21	5	D	25.6
62199	All other ambulatory health care services	8	3 379	1 413	319	61	6.0	—
621999	All other miscellaneous ambulatory health care services	8	3 379	1 413	319	61	6.0	—
622	Hospitals	2	D	D	D	e	D	D
6222	Psychiatric & substance abuse hospitals	2	D	D	D	e	D	D
62221	Psychiatric & substance abuse hospitals	2	D	D	D	e	D	D
622210	Psychiatric & substance abuse hospitals	2	D	D	D	e	D	D
6222102	Psychiatric & substance abuse hospitals (except government)	2	D	D	D	e	D	D
623	Nursing & residential care facilities	46	148 501	62 264	15 052	3 809	.3	7.6
6231	Nursing care facilities	28	102 901	44 519	10 866	2 737	.4	8.0
62311	Nursing care facilities	28	102 901	44 519	10 866	2 737	.4	8.0
623110	Nursing care facilities	28	102 901	44 519	10 866	2 737	.4	8.0
6232	Residential mental retardation/health & substance abuse facility	6	D	D	D	b	D	D
62321	Residential mental retardation facilities	6	D	D	D	b	D	D
623210	Residential mental retardation facilities	6	D	D	D	b	D	D
6233	Community care facilities for the elderly	8	D	D	D	f	D	D
62331	Community care facilities for the elderly	8	D	D	D	f	D	D
623311	Continuing care retirement communities	1	D	D	D	c	D	D
623312	Homes for the elderly	7	D	D	D	f	D	D
6239	Other residential care facilities	4	D	D	D	b	D	D
62399	Other residential care facilities	4	D	D	D	b	D	D
623990	Other residential care facilities	4	D	D	D	b	D	D
624	Social assistance	214	D	D	D	g	D	D
6241	Individual & family services	21	3 479	1 324	289	81	26.7	24.4
62411	Child & youth services	7	1 285	429	86	30	49.8	10.7
624110	Child & youth services	7	1 285	429	86	30	49.8	10.7
62412	Services for the elderly & persons with disabilities	1	D	D	D	a	D	D
624120	Services for the elderly & persons with disabilities	1	D	D	D	a	D	D
62419	Other individual & family services	13	D	D	D	b	D	D
624190	Other individual & family services	13	D	D	D	b	D	D
6243	Vocational rehabilitation services	10	D	D	D	b	D	D
62431	Vocational rehabilitation services	10	D	D	D	b	D	D
624310	Vocational rehabilitation services	10	D	D	D	b	D	D
6244	Child day care services	183	39 551	19 656	4 597	1 677	27.4	7.5
62441	Child day care services	183	39 551	19 656	4 597	1 677	27.4	7.5
624410	Child day care services	183	39 551	19 656	4 597	1 677	27.4	7.5

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DELAWARE</b>									
<b>62</b>	<b>Health care &amp; social assistance</b>	<b>365</b>	<b>1 500 263</b>	<b>1 377 147</b>	<b>662 311</b>	<b>164 902</b>	<b>23 991</b>	<b>1.1</b>	<b>2.4</b>
621	Ambulatory health care services	43	94 127	90 001	50 878	12 421	2 276	1.7	5.1
6214	Outpatient care centers	21	D	D	D	D	f	D	D
62141	Family planning centers	5	D	D	D	D	b	D	D
621410	Family planning centers	5	D	D	D	D	b	D	D
62142	Outpatient mental health & substance abuse centers	7	D	D	D	D	c	D	D
621420	Outpatient mental health & substance abuse centers	7	D	D	D	D	c	D	D
62149	Other outpatient care centers	9	14 023	14 664	8 292	1 993	492	—	33.1
621493	Freestanding ambulatory surgical & emergency centers	1	D	D	D	D	b	D	D
621498	All other outpatient care centers	8	D	D	D	D	e	D	D
6216	Home health care services	12	60 435	57 560	34 121	8 715	1 472	—	—
62161	Home health care services	12	60 435	57 560	34 121	8 715	1 472	—	—
621610	Home health care services	12	60 435	57 560	34 121	8 715	1 472	—	—
6219	Other ambulatory health care services	10	D	D	D	D	c	D	D
62191	Ambulance services	5	D	D	D	D	a	D	D
621910	Ambulance services	5	D	D	D	D	a	D	D
62199	All other ambulatory health care services	5	D	D	D	D	c	D	D
621991	Blood & organ banks	5	D	D	D	D	c	D	D
622	Hospitals	12	1 157 237	1 040 663	494 056	124 728	14 149	—	—
6221	General medical & surgical hospitals	11	D	D	D	D	j	D	D
62211	General medical & surgical hospitals	11	D	D	D	D	j	D	D
622110	General medical & surgical hospitals	11	D	D	D	D	j	D	D
6221101	General medical & surgical hospitals, government	2	D	D	D	D	f	D	D
6221102	General medical & surgical hospitals (except government)	9	D	D	D	D	j	D	D
6222	Psychiatric & substance abuse hospitals	1	D	D	D	D	f	D	D
62221	Psychiatric & substance abuse hospitals	1	D	D	D	D	f	D	D
622210	Psychiatric & substance abuse hospitals	1	D	D	D	D	f	D	D
6222101	Psychiatric & substance abuse hospitals, government	1	D	D	D	D	f	D	D
623	Nursing & residential care facilities	50	116 224	117 605	54 392	13 023	2 928	.4	5.9
6231	Nursing care facilities	12	54 042	51 283	25 761	6 131	1 287	—	8.9
62311	Nursing care facilities	12	54 042	51 283	25 761	6 131	1 287	—	8.9
623110	Nursing care facilities	12	54 042	51 283	25 761	6 131	1 287	—	8.9
6232	Residential mental retardation/health & substance abuse facility	19	16 569	16 975	9 249	2 137	447	2.7	.5
62321	Residential mental retardation facilities	4	9 369	9 453	5 228	1 228	280	—	—
623210	Residential mental retardation facilities	4	9 369	9 453	5 228	1 228	280	—	—
62322	Residential mental health & substance abuse facilities	15	7 200	7 522	4 021	909	167	6.2	1.1
623220	Residential mental health & substance abuse facilities	15	7 200	7 522	4 021	909	167	6.2	1.1
6233	Community care facilities for the elderly	8	D	D	D	D	g	D	D
62331	Community care facilities for the elderly	8	D	D	D	D	g	D	D
623311	Continuing care retirement communities	6	D	D	D	D	g	D	D
623312	Homes for the elderly	2	D	D	D	D	a	D	D
6239	Other residential care facilities	11	D	D	D	D	c	D	D
62399	Other residential care facilities	11	D	D	D	D	c	D	D
623990	Other residential care facilities	11	D	D	D	D	c	D	D
624	Social assistance	260	132 675	128 878	62 985	14 730	4 638	10.3	18.0
6241	Individual & family services	147	71 705	68 427	33 108	7 564	1 993	12.6	18.8
62411	Child & youth services	31	13 149	13 365	6 117	1 417	322	6.5	1.6
624110	Child & youth services	31	13 149	13 365	6 117	1 417	322	6.5	1.6
62412	Services for the elderly & persons with disabilities	43	17 013	15 976	6 750	1 640	518	22.9	26.3
624120	Services for the elderly & persons with disabilities	43	17 013	15 976	6 750	1 640	518	22.9	26.3
62419	Other individual & family services	73	41 543	39 086	20 241	4 507	1 153	10.4	21.2
624190	Other individual & family services	73	41 543	39 086	20 241	4 507	1 153	10.4	21.2
6242	Community food & housing/emergency & other relief services	27	14 795	14 852	5 580	1 435	387	18.0	5.9
62421	Community food services	6	D	D	D	D	c	D	D
624210	Community food services	6	D	D	D	D	c	D	D
62422	Community housing services	17	D	D	D	D	c	D	D
624221	Temporary shelters	8	D	D	D	D	c	D	D
624229	Other community housing services	9	2 729	2 325	1 007	257	59	50.5	1.5
62423	Emergency & other relief services	4	D	D	D	D	b	D	D
624230	Emergency & other relief services	4	D	D	D	D	b	D	D
6243	Vocational rehabilitation services	17	24 626	24 679	12 585	2 745	1 236	1.4	31.8
62431	Vocational rehabilitation services	17	24 626	24 679	12 585	2 745	1 236	1.4	31.8
624310	Vocational rehabilitation services	17	24 626	24 679	12 585	2 745	1 236	1.4	31.8
6244	Child day care services	69	21 549	20 920	11 712	2 986	1 022	7.7	7.8
62441	Child day care services	69	21 549	20 920	11 712	2 986	1 022	7.7	7.8
624410	Child day care services	69	21 549	20 920	11 712	2 986	1 022	7.7	7.8

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

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



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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DOVER, DE MSA</b>								
<b>62</b>	<b>Health care &amp; social assistance .....</b>	<b>192</b>	<b>137 550</b>	<b>59 647</b>	<b>12 555</b>	<b>2 157</b>	<b>22.8</b>	<b>19.0</b>
621	Ambulatory health care services .....	156	107 974	46 799	9 547	1 273	26.8	15.9
6211	Offices of physicians .....	67	54 872	29 280	5 760	572	38.4	5.8
62111	Offices of physicians .....	67	54 872	29 280	5 760	572	38.4	5.8
621111	Offices of physicians (except mental health specialists) .....	63	52 529	28 009	5 420	543	37.2	6.1
621112	Offices of physicians, mental health specialists .....	4	2 343	1 271	340	29	64.8	—
6212	Offices of dentists .....	37	15 353	6 920	1 307	232	19.1	—
62121	Offices of dentists .....	37	15 353	6 920	1 307	232	19.1	—
621210	Offices of dentists .....	37	15 353	6 920	1 307	232	19.1	—
6213	Offices of other health practitioners .....	35	14 318	4 748	1 087	219	12.3	1.5
62131	Offices of chiropractors .....	10	D	D	D	b	D	D
621310	Offices of chiropractors .....	10	D	D	D	b	D	D
62132	Offices of optometrists .....	11	6 680	1 733	414	87	3.3	2.9
621320	Offices of optometrists .....	11	6 680	1 733	414	87	3.3	2.9
62133	Offices of mental health practitioners (except physicians) .....	6	D	D	D	b	D	D
621330	Offices of mental health practitioners (except physicians) .....	6	D	D	D	b	D	D
62134	Offices of physical, occup, & speech therapists & audiologists .....	6	3 931	1 597	349	63	9.7	—
621340	Offices of physical, occup, & speech therapists & audiologists .....	6	3 931	1 597	349	63	9.7	—
6213402	Physical & occupational therapists .....	6	3 931	1 597	349	63	9.7	—
6214	Outpatient care centers .....	7	16 821	3 592	869	118	2.5	81.7
62149	Other outpatient care centers .....	5	D	D	D	c	D	D
621498	All other outpatient care centers .....	2	D	D	D	b	D	D
623	Nursing & residential care facilities .....	8	23 747	9 929	2 337	611	1.9	34.0
6231	Nursing care facilities .....	7	D	D	D	f	D	D
62311	Nursing care facilities .....	7	D	D	D	f	D	D
623110	Nursing care facilities .....	7	D	D	D	f	D	D
624	Social assistance .....	28	5 829	2 919	671	273	34.9	16.4
6244	Child day care services .....	24	4 945	2 536	593	251	38.0	5.4
62441	Child day care services .....	24	4 945	2 536	593	251	38.0	5.4
624410	Child day care services .....	24	4 945	2 536	593	251	38.0	5.4
<b>PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA</b>								
<b>62</b>	<b>Health care &amp; social assistance .....</b>	<b>12 730</b>	<b>9 857 269</b>	<b>4 559 655</b>	<b>1 029 109</b>	<b>139 603</b>	<b>18.9</b>	<b>10.9</b>
621	Ambulatory health care services .....	11 132	7 930 422	3 728 576	834 901	96 657	21.2	10.5
6211	Offices of physicians .....	5 245	4 235 045	2 253 054	495 972	43 561	23.1	10.0
62111	Offices of physicians .....	5 245	4 235 045	2 253 054	495 972	43 561	23.1	10.0
621111	Offices of physicians (except mental health specialists) .....	4 956	4 152 147	2 214 330	487 357	42 714	22.5	10.0
621112	Offices of physicians, mental health specialists .....	289	82 898	38 724	8 615	847	51.2	11.7
6212	Offices of dentists .....	2 644	1 208 851	484 083	106 115	15 901	23.0	7.1
62121	Offices of dentists .....	2 644	1 208 851	484 083	106 115	15 901	23.0	7.1
621210	Offices of dentists .....	2 644	1 208 851	484 083	106 115	15 901	23.0	7.1
6213	Offices of other health practitioners .....	2 302	847 712	361 186	84 829	12 428	30.4	10.8
62131	Offices of chiropractors .....	685	168 482	57 048	12 435	2 407	46.2	9.6
621310	Offices of chiropractors .....	685	168 482	57 048	12 435	2 407	46.2	9.6
62132	Offices of optometrists .....	420	130 023	40 307	9 224	1 818	36.0	7.4
621320	Offices of optometrists .....	420	130 023	40 307	9 224	1 818	36.0	7.4
62133	Offices of mental health practitioners (except physicians) .....	283	92 239	35 102	8 008	1 481	35.5	22.8
621330	Offices of mental health practitioners (except physicians) .....	283	92 239	35 102	8 008	1 481	35.5	22.8
62134	Offices of physical, occup, & speech therapists & audiologists .....	415	306 830	180 804	45 171	4 679	12.2	11.3
621340	Offices of physical, occup, & speech therapists & audiologists .....	415	306 830	180 804	45 171	4 679	12.2	11.3
6213401	Speech therapists & audiologists .....	41	15 668	7 182	1 492	233	28.9	5.0
6213402	Physical & occupational therapists .....	374	291 162	173 622	43 679	4 446	11.3	11.7
62139	Offices of all other health practitioners .....	499	150 138	47 925	9 991	2 043	42.0	6.9
621391	Offices of podiatrists .....	385	D	D	D	g	D	D
621399	Offices of all other miscellaneous health practitioners .....	114	D	D	D	f	D	D
6214	Outpatient care centers .....	272	448 435	141 620	33 562	4 750	7.3	26.9
62141	Family planning centers .....	16	D	D	D	c	D	D
621410	Family planning centers .....	16	D	D	D	c	D	D
62142	Outpatient mental health & substance abuse centers .....	47	21 500	9 003	2 016	411	33.7	5.8
621420	Outpatient mental health & substance abuse centers .....	47	21 500	9 003	2 016	411	33.7	5.8
62149	Other outpatient care centers .....	209	D	D	D	h	D	D
621491	HMO medical centers .....	4	D	D	D	e	D	D
621492	Kidney dialysis centers .....	46	147 596	41 197	9 385	1 310	3	28.3
621493	Freestanding ambulatory surgical & emergency centers .....	26	D	D	D	e	D	D
621498	All other outpatient care centers .....	133	143 870	51 861	13 055	2 013	13.7	45.1
6215	Medical & diagnostic laboratories .....	293	D	D	D	i	D	D
62151	Medical & diagnostic laboratories .....	293	D	D	D	i	D	D
621511	Medical laboratories .....	130	D	D	D	h	D	D
621512	Diagnostic imaging centers .....	163	D	D	D	g	D	D
6216	Home health care services .....	293	D	D	D	j	D	D
62161	Home health care services .....	293	D	D	D	j	D	D
621610	Home health care services .....	293	D	D	D	j	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.</b>							
<b>62</b>	<b>Health care &amp; social assistance—Con.</b>							
621	Ambulatory health care services—Con.							
6219	Other ambulatory health care services .....	83	D	D	D	h	D	D
62191	Ambulance services .....	42	D	D	D	h	D	D
621910	Ambulance services .....	42	D	D	D	h	D	D
62199	All other ambulatory health care services .....	41	D	D	D	f	D	D
621999	All other miscellaneous ambulatory health care services .....	35	D	D	D	e	D	D
622	Hospitals .....	14	229 316	88 893	19 411	2 775	23.4	11.5
6222	Psychiatric & substance abuse hospitals .....	11	D	D	D	g	D	D
62221	Psychiatric & substance abuse hospitals .....	11	D	D	D	g	D	D
622210	Psychiatric & substance abuse hospitals .....	11	D	D	D	g	D	D
6222102	Psychiatric & substance abuse hospitals (except government) .....	11	D	D	D	g	D	D
623	Nursing & residential care facilities .....	419	1 314 143	565 171	132 430	27 241	4.2	13.2
6231	Nursing care facilities .....	166	D	D	D	j	D	D
62311	Nursing care facilities .....	166	D	D	D	j	D	D
623110	Nursing care facilities .....	166	D	D	D	j	D	D
6232	Residential mental retardation/health & substance abuse facility .....	135	D	D	D	g	D	D
62321	Residential mental retardation facilities .....	104	D	D	D	g	D	D
623210	Residential mental retardation facilities .....	104	D	D	D	g	D	D
62322	Residential mental health & substance abuse facilities .....	31	25 259	9 376	2 330	635	19.2	17.3
623220	Residential mental health & substance abuse facilities .....	31	25 259	9 376	2 330	635	19.2	17.3
6233	Community care facilities for the elderly .....	96	D	D	D	h	D	D
62331	Community care facilities for the elderly .....	96	D	D	D	h	D	D
623311	Continuing care retirement communities .....	30	D	D	D	h	D	D
623312	Homes for the elderly .....	66	D	D	D	g	D	D
6239	Other residential care facilities .....	22	8 820	3 287	720	194	27.8	26.8
62399	Other residential care facilities .....	22	8 820	3 287	720	194	27.8	26.8
623990	Other residential care facilities .....	22	8 820	3 287	720	194	27.8	26.8
624	Social assistance .....	1 165	383 388	177 015	42 367	12 930	19.2	11.5
6241	Individual & family services .....	158	D	D	D	g	D	D
62411	Child & youth services .....	29	18 109	4 536	838	162	19.2	8.2
624110	Child & youth services .....	29	18 109	4 536	838	162	19.2	8.2
62412	Services for the elderly & persons with disabilities .....	49	D	D	D	f	D	D
624120	Services for the elderly & persons with disabilities .....	49	D	D	D	f	D	D
62419	Other individual & family services .....	80	D	D	D	f	D	D
624190	Other individual & family services .....	80	D	D	D	f	D	D
6242	Community food & housing/emergency & other relief services .....	18	D	D	D	b	D	D
6243	Vocational rehabilitation services .....	52	38 784	20 546	4 569	684	32.3	16.1
62431	Vocational rehabilitation services .....	52	38 784	20 546	4 569	684	32.3	16.1
624310	Vocational rehabilitation services .....	52	38 784	20 546	4 569	684	32.3	16.1
6244	Child day care services .....	937	246 949	119 185	29 095	10 636	19.6	8.0
62441	Child day care services .....	937	246 949	119 185	29 095	10 636	19.6	8.0
624410	Child day care services .....	937	246 949	119 185	29 095	10 636	19.6	8.0
	<b>Atlantic–Cape May, NJ PMSA</b>							
<b>62</b>	<b>Health care &amp; social assistance .....</b>	<b>748</b>	<b>470 838</b>	<b>218 568</b>	<b>46 804</b>	<b>6 313</b>	<b>23.6</b>	<b>8.2</b>
621	Ambulatory health care services .....	666	392 987	183 535	38 625	4 533	26.5	8.4
6211	Offices of physicians .....	338	237 401	120 140	25 072	2 325	27.4	9.7
62111	Offices of physicians .....	338	237 401	120 140	25 072	2 325	27.4	9.7
621111	Offices of physicians (except mental health specialists) .....	329	235 921	119 761	24 986	2 315	27.0	9.8
621112	Offices of physicians, mental health specialists .....	9	1 480	379	86	10	91.7	2.7
6212	Offices of dentists .....	127	57 378	22 057	4 767	751	23.0	2.2
62121	Offices of dentists .....	127	57 378	22 057	4 767	751	23.0	2.2
621210	Offices of dentists .....	127	57 378	22 057	4 767	751	23.0	2.2
6213	Offices of other health practitioners .....	145	40 905	14 552	3 388	582	41.6	11.8
62131	Offices of chiropractors .....	53	11 218	3 355	750	151	52.5	3.7
621310	Offices of chiropractors .....	53	11 218	3 355	750	151	52.5	3.7
62132	Offices of optometrists .....	21	6 936	2 178	546	87	30.6	—
621320	Offices of optometrists .....	21	6 936	2 178	546	87	30.6	—
62133	Offices of mental health practitioners (except physicians) .....	12	3 584	1 148	260	39	66.1	—
621330	Offices of mental health practitioners (except physicians) .....	12	3 584	1 148	260	39	66.1	—
62134	Offices of physical, occup. & speech therapists & audiologists .....	6	12 948	6 122	1 416	215	20.2	33.1
621340	Offices of physical, occup. & speech therapists & audiologists .....	32	12 948	6 122	1 416	215	20.2	33.1
6213402	Physical & occupational therapists .....	31	D	D	D	c	D	D
62139	Offices of all other health practitioners .....	27	6 219	1 749	416	90	64.4	2.0
621391	Offices of podiatrists .....	22	D	D	D	b	D	D
6214	Outpatient care centers .....	15	D	D	D	e	D	D
62149	Other outpatient care centers .....	12	D	D	D	c	D	D
6215	Medical & diagnostic laboratories .....	20	27 394	12 451	1 989	184	18.7	—
62151	Medical & diagnostic laboratories .....	20	27 394	12 451	1 989	184	18.7	—
621512	Diagnostic imaging centers .....	18	D	D	D	c	D	D
6216	Home health care services .....	20	16 788	7 064	1 760	394	13.3	20.1
62161	Home health care services .....	20	16 788	7 064	1 760	394	13.3	20.1
621610	Home health care services .....	20	16 788	7 064	1 760	394	13.3	20.1

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 <sup>1</sup>	Estimated <sup>2</sup>
	<b>PHILADELPHIA—WILMINGTON—ATLANTIC CITY, PA—NJ—DE—MD CMSA—Con.</b>							
	<b>Atlantic—Cape May, NJ PMSA—Con.</b>							
<b>62</b>	<b>Health care &amp; social assistance—Con.</b>							
623	Nursing & residential care facilities .....	17	60 498	26 791	6 262	1 266	4.4	7.7
6231	Nursing care facilities .....	9	59 233	26 370	6 154	1 228	2.6	7.9
62311	Nursing care facilities .....	9	59 233	26 370	6 154	1 228	2.6	7.9
623110	Nursing care facilities .....	9	59 233	26 370	6 154	1 228	2.6	7.9
624	Social assistance .....	64	D	D	D	e	D	D
6241	Individual & family services .....	8	D	D	D	b	D	D
62412	Services for the elderly & persons with disabilities .....	3	D	D	D	b	D	D
624120	Services for the elderly & persons with disabilities .....	3	D	D	D	b	D	D
6244	Child day care services .....	53	D	D	D	e	D	D
62441	Child day care services .....	53	D	D	D	e	D	D
624410	Child day care services .....	53	D	D	D	e	D	D
	<b>Philadelphia, PA—NJ PMSA</b>							
<b>62</b>	<b>Health care &amp; social assistance .....</b>	<b>10 631</b>	<b>8 318 921</b>	<b>3 840 453</b>	<b>873 269</b>	<b>118 672</b>	<b>18.7</b>	<b>11.5</b>
621	Ambulatory health care services .....	9 335	6 664 655	3 127 431	707 625	82 578	20.9	11.0
6211	Offices of physicians .....	4 361	3 513 992	1 873 547	417 716	36 901	22.5	10.3
62111	Offices of physicians .....	4 361	3 513 992	1 873 547	417 716	36 901	22.5	10.3
621111	Offices of physicians (except mental health specialists) .....	4 109	3 442 116	1 838 738	409 906	36 161	21.9	10.3
621112	Offices of physicians, mental health specialists .....	252	71 876	34 809	7 810	740	49.2	12.3
6212	Offices of dentists .....	2 290	1 004 903	392 994	86 377	13 369	24.5	8.2
62121	Offices of dentists .....	2 290	1 004 903	392 994	86 377	13 369	24.5	8.2
621210	Offices of dentists .....	2 290	1 004 903	392 994	86 377	13 369	24.5	8.2
6213	Offices of other health practitioners .....	1 921	725 846	314 030	74 145	10 721	29.5	10.6
62131	Offices of chiropractors .....	575	140 786	46 808	10 283	2 030	47.4	10.8
621310	Offices of chiropractors .....	575	140 786	46 808	10 283	2 030	47.4	10.8
62132	Offices of optometrists .....	353	102 156	31 256	7 130	1 495	35.2	8.4
621320	Offices of optometrists .....	353	102 156	31 256	7 130	1 495	35.2	8.4
62133	Offices of mental health practitioners (except physicians) .....	241	80 409	30 157	6 874	1 275	33.0	25.9
621330	Offices of mental health practitioners (except physicians) .....	241	80 409	30 157	6 874	1 275	33.0	25.9
62134	Offices of physical, occup, & speech therapists & audiologists .....	316	268 900	163 454	41 231	4 130	11.4	8.2
621340	Offices of physical, occup, & speech therapists & audiologists .....	316	268 900	163 454	41 231	4 130	11.4	8.2
6213401	Speech therapists & audiologists .....	31	13 754	6 520	1 362	207	28.6	4.6
6213402	Physical & occupational therapists .....	285	255 146	156 934	39 869	3 923	10.4	8.4
62139	Offices of all other health practitioners .....	436	133 595	42 355	8 627	1 791	40.8	7.6
621391	Offices of podiatrists .....	341	82 603	23 864	5 251	1 279	54.1	9.6
621399	Offices of all other miscellaneous health practitioners .....	95	50 992	18 491	3 376	512	19.2	4.3
6214	Outpatient care centers .....	212	390 848	121 587	28 845	3 986	6.2	28.3
62141	Family planning centers .....	13	10 608	4 543	801	110	17.9	63.8
621410	Family planning centers .....	13	10 608	4 543	801	110	17.9	63.8
62142	Outpatient mental health & substance abuse centers .....	35	17 373	7 028	1 640	337	31.5	6.9
621420	Outpatient mental health & substance abuse centers .....	35	17 373	7 028	1 640	337	31.5	6.9
62149	Other outpatient care centers .....	164	362 867	110 016	26 404	3 539	4.6	28.3
621491	HMO medical centers .....	4	D	D	D	e	D	D
621492	Kidney dialysis centers .....	39	130 518	37 209	8 451	1 176	3	31.1
621493	Freestanding ambulatory surgical & emergency centers .....	19	D	D	D	c	D	D
621498	All other outpatient care centers .....	102	120 488	43 382	10 796	1 670	13.1	46.9
6215	Medical & diagnostic laboratories .....	230	513 858	168 213	39 716	4 342	8.7	4.9
62151	Medical & diagnostic laboratories .....	230	513 858	168 213	39 716	4 342	8.7	4.9
621511	Medical laboratories .....	103	365 553	123 624	28 731	3 084	4.6	2.2
621512	Diagnostic imaging centers .....	127	148 305	44 589	10 985	1 258	18.7	11.4
6216	Home health care services .....	246	369 210	191 427	44 992	10 123	14.8	15.4
62161	Home health care services .....	246	369 210	191 427	44 992	10 123	14.8	15.4
621610	Home health care services .....	246	369 210	191 427	44 992	10 123	14.8	15.4
6219	Other ambulatory health care services .....	75	145 998	65 633	15 834	3 136	10.7	10.2
62191	Ambulance services .....	40	104 097	54 212	13 238	2 650	11.7	5.5
621910	Ambulance services .....	40	104 097	54 212	13 238	2 650	11.7	5.5
62199	All other ambulatory health care services .....	35	41 901	11 421	2 596	486	8.2	22.1
621999	All other miscellaneous ambulatory health care services .....	29	35 287	9 548	2 223	417	9.6	16.7
622	Hospitals .....	11	207 497	80 545	17 035	2 420	25.8	12.7
6222	Psychiatric & substance abuse hospitals .....	8	D	D	D	g	D	D
62221	Psychiatric & substance abuse hospitals .....	8	D	D	D	g	D	D
622210	Psychiatric & substance abuse hospitals .....	8	D	D	D	g	D	D
6222102	Psychiatric & substance abuse hospitals (except government) .....	8	D	D	D	g	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>PHILADELPHIA—WILMINGTON—ATLANTIC CITY, PA—NJ—DE—MD CMSA—Con.</b>								
<b>Philadelphia, PA—NJ PMSA—Con.</b>								
<b>62</b>	<b>Health care &amp; social assistance—Con.</b>							
623	Nursing & residential care facilities .....	356	1 120 890	482 730	112 685	22 839	4.4	14.3
6231	Nursing care facilities .....	134	882 510	388 091	90 939	17 127	3.7	15.1
62311	Nursing care facilities .....	134	882 510	388 091	90 939	17 127	3.7	15.1
623110	Nursing care facilities .....	134	882 510	388 091	90 939	17 127	3.7	15.1
6232	Residential mental retardation/health & substance abuse facility .....	126	D	D	D	g	D	D
62321	Residential mental retardation facilities .....	98	44 033	20 759	5 081	1 013	3.5	15.0
623210	Residential mental retardation facilities .....	98	44 033	20 759	5 081	1 013	3.5	15.0
62322	Residential mental health & substance abuse facilities .....	28	D	D	D	f	D	D
623220	Residential mental health & substance abuse facilities .....	28	D	D	D	f	D	D
6233	Community care facilities for the elderly .....	79	162 037	62 004	13 789	3 914	4.9	8.8
62331	Community care facilities for the elderly .....	79	162 037	62 004	13 789	3 914	4.9	8.8
623311	Continuing care retirement communities .....	25	D	D	D	h	D	D
623312	Homes for the elderly .....	54	D	D	D	g	D	D
6239	Other residential care facilities .....	17	D	D	D	c	D	D
62399	Other residential care facilities .....	17	D	D	D	c	D	D
623990	Other residential care facilities .....	17	D	D	D	c	D	D
624	Social assistance .....	929	325 879	149 747	35 924	10 835	18.1	12.0
6241	Individual & family services .....	129	84 465	32 415	7 498	1 373	12.9	18.8
62411	Child & youth services .....	24	D	D	D	c	D	D
624110	Child & youth services .....	24	D	D	D	c	D	D
62412	Services for the elderly & persons with disabilities .....	42	D	D	D	f	D	D
624120	Services for the elderly & persons with disabilities .....	42	D	D	D	f	D	D
62419	Other individual & family services .....	63	41 481	14 826	3 499	521	11.8	32.2
624190	Other individual & family services .....	63	41 481	14 826	3 499	521	11.8	32.2
6242	Community food & housing/emergency & other relief services .....	17	2 309	820	205	42	21.8	63.7
6243	Vocational rehabilitation services .....	42	36 131	19 166	4 238	631	30.5	16.4
62431	Vocational rehabilitation services .....	42	36 131	19 166	4 238	631	30.5	16.4
624310	Vocational rehabilitation services .....	42	36 131	19 166	4 238	631	30.5	16.4
6244	Child day care services .....	741	202 974	97 346	23 983	8 789	18.0	7.9
62441	Child day care services .....	741	202 974	97 346	23 983	8 789	18.0	7.9
624410	Child day care services .....	741	202 974	97 346	23 983	8 789	18.0	7.9
<b>Vineland—Millville—Bridgeton, NJ PMSA</b>								
<b>62</b>	<b>Health care &amp; social assistance .....</b>	<b>238</b>	<b>161 811</b>	<b>74 771</b>	<b>16 972</b>	<b>2 191</b>	<b>31.7</b>	<b>10.4</b>
621	Ambulatory health care services .....	210	134 892	64 306	14 272	1 526	35.2	8.5
6211	Offices of physicians .....	108	82 211	41 536	9 186	860	36.0	8.3
62111	Offices of physicians .....	108	82 211	41 536	9 186	860	36.0	8.3
621111	Offices of physicians (except mental health specialists) .....	105	81 560	41 250	9 141	851	35.6	8.3
6212	Offices of dentists .....	46	21 825	9 589	2 059	277	18.8	5.4
62121	Offices of dentists .....	46	21 825	9 589	2 059	277	18.8	5.4
621210	Offices of dentists .....	46	21 825	9 589	2 059	277	18.8	5.4
6213	Offices of other health practitioners .....	48	22 634	9 319	2 215	326	47.4	15.5
62131	Offices of chiropractors .....	14	3 650	1 607	329	48	32.2	1.4
621310	Offices of chiropractors .....	14	3 650	1 607	329	48	32.2	1.4
62132	Offices of optometrists .....	12	8 332	2 786	720	104	72.7	4.8
621320	Offices of optometrists .....	12	8 332	2 786	720	104	72.7	4.8
62133	Offices of mental health practitioners (except physicians) .....	7	1 272	753	162	44	70.1	—
621330	Offices of mental health practitioners (except physicians) .....	7	1 272	753	162	44	70.1	—
62134	Offices of physical, occup, & speech therapists & audiologists .....	9	7 263	3 296	787	92	17.7	42.1
621340	Offices of physical, occup, & speech therapists & audiologists .....	9	7 263	3 296	787	92	17.7	42.1
6213402	Physical & occupational therapists .....	9	7 263	3 296	787	92	17.7	42.1
62139	Offices of all other health practitioners .....	6	2 117	877	217	38	62.2	—
621391	Offices of podiatrists .....	5	D	D	D	b	D	D
6215	Medical & diagnostic laboratories .....	5	D	D	D	b	D	D
62151	Medical & diagnostic laboratories .....	5	D	D	D	b	D	D
621512	Diagnostic imaging centers .....	3	D	D	D	b	D	D
623	Nursing & residential care facilities .....	8	21 039	8 045	2 092	457	12.2	25.0
6231	Nursing care facilities .....	6	D	D	D	e	D	D
62311	Nursing care facilities .....	6	D	D	D	e	D	D
623110	Nursing care facilities .....	6	D	D	D	e	D	D
624	Social assistance .....	20	5 880	2 420	608	208	20.3	1.3
6241	Individual & family services .....	5	D	D	D	b	D	D
62412	Services for the elderly & persons with disabilities .....	3	D	D	D	b	D	D
624120	Services for the elderly & persons with disabilities .....	3	D	D	D	b	D	D
6244	Child day care services .....	14	D	D	D	c	D	D
62441	Child day care services .....	14	D	D	D	c	D	D
624410	Child day care services .....	14	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.</b>							
	<b>Wilmington–Newark, DE–MD PMSA</b>							
<b>62</b>	<b>Health care &amp; social assistance .....</b>	<b>1 113</b>	<b>905 699</b>	<b>425 863</b>	<b>92 064</b>	<b>12 427</b>	<b>16.4</b>	<b>6.8</b>
621	Ambulatory health care services .....	921	737 888	353 304	74 379	8 020	18.8	7.5
6211	Offices of physicians .....	438	401 441	217 831	43 998	3 475	23.2	7.7
62111	Offices of physicians .....	438	401 441	217 831	43 998	3 475	23.2	7.7
621111	Offices of physicians (except mental health specialists) .....	413	392 550	214 581	43 324	3 387	22.4	7.7
621112	Offices of physicians, mental health specialists .....	25	8 891	3 250	674	88	59.1	9.1
6212	Offices of dentists .....	181	124 745	59 443	12 912	1 504	11.0	.7
62121	Offices of dentists .....	181	124 745	59 443	12 912	1 504	11.0	.7
621210	Offices of dentists .....	181	124 745	59 443	12 912	1 504	11.0	.7
6213	Offices of other health practitioners .....	188	58 327	23 285	5 081	799	27.2	11.6
62131	Offices of chiropractors .....	43	12 828	5 278	1 073	178	31.0	4.0
621310	Offices of chiropractors .....	43	12 828	5 278	1 073	178	31.0	4.0
62132	Offices of optometrists .....	34	12 599	4 087	828	132	21.0	5.3
621320	Offices of optometrists .....	34	12 599	4 087	828	132	21.0	5.3
62133	Offices of mental health practitioners (except physicians) .....	23	6 974	3 044	712	123	41.7	2.2
621330	Offices of mental health practitioners (except physicians) .....	23	6 974	3 044	712	123	41.7	2.2
62134	Offices of physical, occup. & speech therapists & audiologists .....	58	17 719	7 932	1 737	242	17.2	30.2
621340	Offices of physical, occup. & speech therapists & audiologists .....	58	17 719	7 932	1 737	242	17.2	30.2
6213401	Speech therapists & audiologists .....	9	D	D	D	a	D	D
6213402	Physical & occupational therapists .....	49	D	D	D	c	D	D
62139	Offices of all other health practitioners .....	30	8 207	2 944	731	124	40.3	1.1
621391	Offices of podiatrists .....	17	D	D	D	b	D	D
621399	Offices of all other miscellaneous health practitioners .....	13	D	D	D	b	D	D
6214	Outpatient care centers .....	42	44 166	12 780	3 052	461	14.4	21.5
62142	Outpatient mental health & substance abuse centers .....	9	D	D	D	b	D	D
621420	Outpatient mental health & substance abuse centers .....	9	D	D	D	b	D	D
62149	Other outpatient care centers .....	31	D	D	D	e	D	D
621492	Kidney dialysis centers .....	5	D	D	D	c	D	D
621498	All other outpatient care centers .....	24	D	D	D	c	D	D
6215	Medical & diagnostic laboratories .....	38	75 658	20 760	4 648	634	8.6	3.5
62151	Medical & diagnostic laboratories .....	38	75 658	20 760	4 648	634	8.6	3.5
621511	Medical laboratories .....	23	D	D	D	e	D	D
621512	Diagnostic imaging centers .....	15	D	D	D	c	D	D
6216	Home health care services .....	27	D	D	D	g	D	D
62161	Home health care services .....	27	D	D	D	g	D	D
621610	Home health care services .....	27	D	D	D	g	D	D
623	Nursing & residential care facilities .....	38	111 716	47 605	11 391	2 679	1.0	2.9
6231	Nursing care facilities .....	17	65 501	29 527	7 210	1 590	.1	.2
62311	Nursing care facilities .....	17	65 501	29 527	7 210	1 590	.1	.2
623110	Nursing care facilities .....	17	65 501	29 527	7 210	1 590	.1	.2
6232	Residential mental retardation/health & substance abuse facility .....	7	D	D	D	c	D	D
62321	Residential mental retardation facilities .....	6	D	D	D	c	D	D
623210	Residential mental retardation facilities .....	6	D	D	D	c	D	D
6233	Community care facilities for the elderly .....	10	D	D	D	f	D	D
62331	Community care facilities for the elderly .....	10	D	D	D	f	D	D
623312	Homes for the elderly .....	9	D	D	D	f	D	D
624	Social assistance .....	152	D	D	D	g	D	D
6241	Individual & family services .....	16	D	D	D	b	D	D
62419	Other individual & family services .....	12	D	D	D	b	D	D
624190	Other individual & family services .....	12	D	D	D	b	D	D
6244	Child day care services .....	129	32 135	15 976	3 762	1 316	22.5	7.8
62441	Child day care services .....	129	32 135	15 976	3 762	1 316	22.5	7.8
624410	Child day care services .....	129	32 135	15 976	3 762	1 316	22.5	7.8

See footnotes at end of table.



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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>AREA OUTSIDE DELAWARE METROPOLITAN AREAS</b>								
62	Health care & social assistance .....	257	147 370	68 644	15 782	2 443	23.8	5.8
621	Ambulatory health care services .....	202	108 357	51 681	11 684	1 179	29.8	7.4
6211	Offices of physicians .....	133	75 937	39 372	8 918	773	36.6	6.0
62111	Offices of physicians .....	133	75 937	39 372	8 918	773	36.6	6.0
621111	Offices of physicians (except mental health specialists) .....	129	D	D	D	f	D	D
621112	Offices of physicians, mental health specialists .....	4	D	D	D	a	D	D
6212	Offices of dentists .....	19	9 834	4 396	964	136	4.6	—
62121	Offices of dentists .....	19	9 834	4 396	964	136	4.6	—
621210	Offices of dentists .....	19	9 834	4 396	964	136	4.6	—
6213	Offices of other health practitioners .....	36	12 796	4 887	1 068	172	28.5	11.5
62131	Offices of chiropractors .....	9	D	D	D	b	D	D
621310	Offices of chiropractors .....	9	D	D	D	b	D	D
62132	Offices of optometrists .....	8	3 590	1 280	317	38	6.1	32.7
621320	Offices of optometrists .....	8	3 590	1 280	317	38	6.1	32.7
62133	Offices of mental health practitioners (except physicians) .....	4	1 320	367	57	13	100.0	—
621330	Offices of mental health practitioners (except physicians) .....	4	1 320	367	57	13	100.0	—
62134	Offices of physical, occup, & speech therapists & audiologists .....	9	D	D	D	b	D	D
621340	Offices of physical, occup, & speech therapists & audiologists .....	9	D	D	D	b	D	D
6213402	Physical & occupational therapists .....	8	D	D	D	b	D	D
6214	Outpatient care centers .....	5	D	D	D	b	D	D
623	Nursing & residential care facilities .....	8	34 130	14 507	3 573	1 045	—	—
6231	Nursing care facilities .....	8	34 130	14 507	3 573	1 045	—	—
62311	Nursing care facilities .....	8	34 130	14 507	3 573	1 045	—	—
623110	Nursing care facilities .....	8	34 130	14 507	3 573	1 045	—	—
624	Social assistance .....	47	4 883	2 456	525	219	56.4	8.9
6244	Child day care services .....	39	D	D	D	c	D	D
62441	Child day care services .....	39	D	D	D	c	D	D
624410	Child day care services .....	39	D	D	D	c	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DOVER, DE MSA</b>									
62	Health care & social assistance .....	64	142 694	141 300	68 468	15 711	3 475	1.2	4.6
621	Ambulatory health care services .....	8	17 408	16 006	9 234	2 108	620	—	27.4
6214	Outpatient care centers .....	4	D	D	D	D	e	D	D
6216	Home health care services .....	3	9 294	8 143	5 323	1 256	279	—	—
62161	Home health care services .....	3	9 294	8 143	5 323	1 256	279	—	—
621610	Home health care services .....	3	9 294	8 143	5 323	1 256	279	—	—
622	Hospitals .....	2	D	D	D	D	g	D	D
623	Nursing & residential care facilities .....	7	D	D	D	D	e	D	D
6233	Community care facilities for the elderly .....	3	D	D	D	D	c	D	D
62331	Community care facilities for the elderly .....	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 <sup>1</sup>	Estimated <sup>2</sup>
	<b>DOVER, DE MSA—Con.</b>								
<b>62</b>	<b>Health care &amp; social assistance—Con.</b>								
624	Social assistance .....	47	19 893	18 994	9 063	2 149	861	8.4	8.6
6241	Individual & family services .....	23	9 361	8 907	3 468	871	240	14.9	13.4
62411	Child & youth services .....	5	2 344	2 339	899	205	53	—	—
624110	Child & youth services .....	5	2 344	2 339	899	205	53	—	—
62412	Services for the elderly & persons with disabilities ....	5	D	D	D	D	c	D	D
624120	Services for the elderly & persons with disabilities ..	5	D	D	D	D	c	D	D
62419	Other individual & family services .....	13	D	D	D	D	b	D	D
624190	Other individual & family services .....	13	D	D	D	D	b	D	D
6242	Community food & housing/emergency & other relief services .....	7	D	D	D	D	b	D	D
6243	Vocational rehabilitation services .....	3	D	D	D	D	e	D	D
62431	Vocational rehabilitation services .....	3	D	D	D	D	e	D	D
624310	Vocational rehabilitation services .....	3	D	D	D	D	e	D	D
6244	Child day care services .....	14	4 668	4 341	2 261	548	214	—	4.8
62441	Child day care services .....	14	4 668	4 341	2 261	548	214	—	4.8
624410	Child day care services .....	14	4 668	4 341	2 261	548	214	—	4.8
	<b>PHILADELPHIA—WILMINGTON—ATLANTIC CITY, PA—NJ—DE—MD CMSA</b>								
<b>62</b>	<b>Health care &amp; social assistance .....</b>	<b>2 937</b>	<b>14 939 334</b>	<b>14 044 370</b>	<b>6 499 391</b>	<b>1 563 215</b>	<b>226 578</b>	<b>.9</b>	<b>3.5</b>
621	Ambulatory health care services .....	335	842 824	832 419	422 555	102 710	17 311	3.1	10.9
6214	Outpatient care centers .....	202	D	D	D	D	i	D	D
62141	Family planning centers .....	25	9 282	8 521	4 573	991	240	19.4	1.3
621410	Family planning centers .....	25	9 282	8 521	4 573	991	240	19.4	1.3
62142	Outpatient mental health & substance abuse centers ..	100	D	D	D	D	h	D	D
621420	Outpatient mental health & substance abuse centers .....	100	D	D	D	D	h	D	D
62149	Other outpatient care centers .....	77	D	D	D	D	h	D	D
621492	Kidney dialysis centers .....	4	D	D	D	D	b	D	D
621493	Freestanding ambulatory surgical & emergency centers .....	4	D	D	D	D	c	D	D
621498	All other outpatient care centers .....	69	D	D	D	D	g	D	D
6216	Home health care services .....	72	D	D	D	D	i	D	D
62161	Home health care services .....	72	D	D	D	D	i	D	D
621610	Home health care services .....	72	D	D	D	D	i	D	D
6219	Other ambulatory health care services .....	61	D	D	D	D	g	D	D
62191	Ambulance services .....	49	D	D	D	D	f	D	D
621910	Ambulance services .....	49	D	D	D	D	f	D	D
62199	All other ambulatory health care services .....	12	D	D	D	D	f	D	D
621991	Blood & organ banks .....	11	D	D	D	D	f	D	D
622	Hospitals .....	121	10 994 538	10 250 386	4 654 695	1 120 176	133 351	—	.8
6221	General medical & surgical hospitals .....	92	D	D	D	D	m	D	D
62211	General medical & surgical hospitals .....	92	D	D	D	D	m	D	D
622110	General medical & surgical hospitals .....	92	D	D	D	D	m	D	D
6221101	General medical & surgical hospitals, government .....	4	D	D	D	D	h	D	D
6221102	General medical & surgical hospitals (except government) .....	88	9 725 140	9 023 034	3 945 312	962 397	115 162	—	.6
6222	Psychiatric & substance abuse hospitals .....	17	D	D	D	D	i	D	D
62221	Psychiatric & substance abuse hospitals .....	17	D	D	D	D	i	D	D
622210	Psychiatric & substance abuse hospitals .....	17	D	D	D	D	i	D	D
6222101	Psychiatric & substance abuse hospitals, government .....	8	D	D	D	D	i	D	D
6222102	Psychiatric & substance abuse hospitals (except government) .....	9	122 427	118 157	62 157	15 076	2 144	—	—
6223	Specialty (except psychiatric & substance abuse) hospitals .....	12	D	D	D	D	i	D	D
62231	Specialty (except psychiatric & substance abuse) hospitals .....	12	D	D	D	D	i	D	D
622310	Specialty (except psychiatric & substance abuse) hospitals .....	12	D	D	D	D	i	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.</b>									
<b>62</b>	<b>Health care &amp; social assistance—Con.</b>								
623	Nursing & residential care facilities .....	881	1 895 300	1 809 450	881 609	212 420	44 080	1.3	6.8
6231	Nursing care facilities .....	90	D	D	D	D	j	D	D
62311	Nursing care facilities .....	90	D	D	D	D	j	D	D
623110	Nursing care facilities .....	90	D	D	D	D	j	D	D
6232	Residential mental retardation/health & substance abuse facility .....	538	504 155	492 611	283 649	67 470	13 578	.8	6.5
62321	Residential mental retardation facilities .....	422	D	D	D	D	j	D	D
623210	Residential mental retardation facilities .....	422	D	D	D	D	j	D	D
62322	Residential mental health & substance abuse facilities .....	116	D	D	D	D	h	D	D
623220	Residential mental health & substance abuse facilities .....	116	D	D	D	D	h	D	D
6233	Community care facilities for the elderly .....	145	D	D	D	D	j	D	D
62331	Community care facilities for the elderly .....	145	D	D	D	D	j	D	D
623311	Continuing care retirement communities .....	62	D	D	D	D	j	D	D
623312	Homes for the elderly .....	83	D	D	D	D	g	D	D
6239	Other residential care facilities .....	108	D	D	D	D	h	D	D
62399	Other residential care facilities .....	108	D	D	D	D	h	D	D
623990	Other residential care facilities .....	108	D	D	D	D	h	D	D
624	Social assistance .....	1 600	1 206 672	1 152 115	540 532	127 909	31 836	7.2	17.4
6241	Individual & family services .....	869	753 970	715 886	325 531	77 433	16 548	6.4	18.8
62411	Child & youth services .....	247	D	D	D	D	h	D	D
624110	Child & youth services .....	247	D	D	D	D	h	D	D
62412	Services for the elderly & persons with disabilities .....	237	D	D	D	D	h	D	D
624120	Services for the elderly & persons with disabilities ..	237	D	D	D	D	h	D	D
62419	Other individual & family services .....	385	317 416	291 687	142 526	33 284	7 154	5.8	30.1
624190	Other individual & family services .....	385	317 416	291 687	142 526	33 284	7 154	5.8	30.1
6242	Community food & housing/emergency & other relief services .....	177	113 440	108 141	43 716	10 388	2 400	17.9	17.0
62421	Community food services .....	36	15 993	16 419	6 417	1 499	402	20.0	9.9
624210	Community food services .....	36	15 993	16 419	6 417	1 499	402	20.0	9.9
62422	Community housing services .....	117	90 006	84 820	34 666	8 270	1 827	17.8	16.6
624221	Temporary shelters .....	56	46 684	44 568	20 059	4 755	1 097	15.3	7.3
624229	Other community housing services .....	61	43 322	40 252	14 607	3 515	730	20.5	26.6
62423	Emergency & other relief services .....	24	7 441	6 902	2 633	619	171	13.7	38.0
624230	Emergency & other relief services .....	24	7 441	6 902	2 633	619	171	13.7	38.0
6243	Vocational rehabilitation services .....	119	181 208	176 560	84 692	18 601	6 266	5.7	15.0
62431	Vocational rehabilitation services .....	119	181 208	176 560	84 692	18 601	6 266	5.7	15.0
624310	Vocational rehabilitation services .....	119	181 208	176 560	84 692	18 601	6 266	5.7	15.0
6244	Child day care services .....	435	158 054	151 528	86 593	21 487	6 622	4.7	13.4
62441	Child day care services .....	435	158 054	151 528	86 593	21 487	6 622	4.7	13.4
624410	Child day care services .....	435	158 054	151 528	86 593	21 487	6 622	4.7	13.4
<b>Atlantic–Cape May, NJ PMSA</b>									
<b>62</b>	<b>Health care &amp; social assistance .....</b>	<b>140</b>	<b>714 304</b>	<b>579 663</b>	<b>308 825</b>	<b>71 077</b>	<b>10 991</b>	<b>.7</b>	<b>1.6</b>
621	Ambulatory health care services .....	27	D	D	D	D	f	D	D
6214	Outpatient care centers .....	15	19 538	19 563	11 147	2 450	389	—	1.3
62142	Outpatient mental health & substance abuse centers ..	9	D	D	D	D	e	D	D
621420	Outpatient mental health & substance abuse centers .....	9	D	D	D	D	e	D	D
6216	Home health care services .....	7	D	D	D	D	f	D	D
62161	Home health care services .....	7	D	D	D	D	f	D	D
621610	Home health care services .....	7	D	D	D	D	f	D	D
622	Hospitals .....	7	563 785	429 824	233 679	54 185	7 303	—	—
6221	General medical & surgical hospitals .....	5	D	D	D	D	i	D	D
62211	General medical & surgical hospitals .....	5	D	D	D	D	i	D	D
622110	General medical & surgical hospitals .....	5	D	D	D	D	i	D	D
6221102	General medical & surgical hospitals (except government) .....	5	D	D	D	D	i	D	D
6222	Psychiatric & substance abuse hospitals .....	1	D	D	D	D	g	D	D
62221	Psychiatric & substance abuse hospitals .....	1	D	D	D	D	g	D	D
622210	Psychiatric & substance abuse hospitals .....	1	D	D	D	D	g	D	D
623	Nursing & residential care facilities .....	41	72 888	72 545	32 922	8 287	1 866	1.9	8.1
6231	Nursing care facilities .....	7	53 632	54 159	23 833	6 066	1 222	2.6	10.9
62311	Nursing care facilities .....	7	53 632	54 159	23 833	6 066	1 222	2.6	10.9
623110	Nursing care facilities .....	7	53 632	54 159	23 833	6 066	1 222	2.6	10.9
6232	Residential mental retardation/health & substance abuse facility .....	31	D	D	D	D	f	D	D
62321	Residential mental retardation facilities .....	26	D	D	D	D	e	D	D
623210	Residential mental retardation facilities .....	26	D	D	D	D	e	D	D
62322	Residential mental health & substance abuse facilities .....	5	D	D	D	D	b	D	D
623220	Residential mental health & substance abuse facilities .....	5	D	D	D	D	b	D	D
6233	Community care facilities for the elderly .....	3	D	D	D	D	c	D	D
62331	Community care facilities for the elderly .....	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 <sup>1</sup>	Estimated <sup>2</sup>
	<b>PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.</b>								
	<b>Atlantic–Cape May, NJ PMSA—Con.</b>								
<b>62</b>	<b>Health care &amp; social assistance—Con.</b>								
624	Social assistance .....	65	D	D	D	D	f	D	D
6241	Individual & family services .....	35	15 905	15 950	7 750	1 839	437	15.7	11.6
62411	Child & youth services .....	6	D	D	D	D	c	D	D
624110	Child & youth services .....	6	D	D	D	D	c	D	D
62412	Services for the elderly & persons with disabilities ....	6	D	D	D	D	b	D	D
624120	Services for the elderly & persons with disabilities ..	6	D	D	D	D	b	D	D
62419	Other individual & family services .....	23	D	D	D	D	c	D	D
624190	Other individual & family services .....	23	D	D	D	D	c	D	D
6242	Community food & housing/emergency & other relief services .....	12	D	D	D	D	c	D	D
62422	Community housing services .....	8	D	D	D	D	c	D	D
624221	Temporary shelters .....	5	D	D	D	D	c	D	D
6243	Vocational rehabilitation services .....	4	D	D	D	D	c	D	D
62431	Vocational rehabilitation services .....	4	D	D	D	D	c	D	D
624310	Vocational rehabilitation services .....	4	D	D	D	D	c	D	D
6244	Child day care services .....	14	D	D	D	D	c	D	D
62441	Child day care services .....	14	D	D	D	D	c	D	D
624410	Child day care services .....	14	D	D	D	D	c	D	D
	<b>Philadelphia, PA–NJ PMSA</b>								
<b>62</b>	<b>Health care &amp; social assistance .....</b>	<b>2 509</b>	<b>12 719 362</b>	<b>12 068 523</b>	<b>5 494 119</b>	<b>1 317 443</b>	<b>192 712</b>	<b>.9</b>	<b>3.9</b>
621	Ambulatory health care services .....	269	723 572	715 564	354 761	87 107	14 579	3.1	12.5
6214	Outpatient care centers .....	160	352 015	349 838	183 965	45 599	6 867	.7	10.6
62141	Family planning centers .....	18	7 687	6 999	3 776	824	203	17.0	1.5
621410	Family planning centers .....	18	7 687	6 999	3 776	824	203	17.0	1.5
62142	Outpatient mental health & substance abuse centers ..	80	194 385	199 678	108 004	26 454	4 413	.7	3.9
621420	Outpatient mental health & substance abuse centers .....	80	194 385	199 678	108 004	26 454	4 413	.7	3.9
62149	Other outpatient care centers .....	62	149 943	143 161	72 185	18 321	2 251	—	19.9
621492	Kidney dialysis centers .....	3	D	D	D	D	b	D	D
621493	Freestanding ambulatory surgical & emergency centers .....	3	D	D	D	D	c	D	D
621498	All other outpatient care centers .....	56	124 273	118 705	64 995	16 481	2 013	—	23.9
6216	Home health care services .....	58	277 443	275 716	134 885	33 064	6 103	2.1	1.7
62161	Home health care services .....	58	277 443	275 716	134 885	33 064	6 103	2.1	1.7
621610	Home health care services .....	58	277 443	275 716	134 885	33 064	6 103	2.1	1.7
6219	Other ambulatory health care services .....	51	94 114	90 010	35 911	8 444	1 609	14.7	50.9
62191	Ambulance services .....	43	D	D	D	D	f	D	D
621910	Ambulance services .....	43	D	D	D	D	f	D	D
62199	All other ambulatory health care services .....	8	D	D	D	D	f	D	D
621991	Blood & organ banks .....	7	D	D	D	D	f	D	D
622	Hospitals .....	101	9 248 686	8 743 405	3 887 300	930 087	111 887	—	1.0
6221	General medical & surgical hospitals .....	76	8 428 772	7 940 278	3 468 112	823 806	100 047	—	1.1
62211	General medical & surgical hospitals .....	76	8 428 772	7 940 278	3 468 112	823 806	100 047	—	1.1
622110	General medical & surgical hospitals .....	76	8 428 772	7 940 278	3 468 112	823 806	100 047	—	1.1
6221102	General medical & surgical hospitals (except government) .....	74	D	D	D	D	i	D	D
6222	Psychiatric & substance abuse hospitals .....	14	356 345	354 396	224 475	57 329	5 597	—	—
62221	Psychiatric & substance abuse hospitals .....	14	356 345	354 396	224 475	57 329	5 597	—	—
622210	Psychiatric & substance abuse hospitals .....	14	356 345	354 396	224 475	57 329	5 597	—	—
6222102	Psychiatric & substance abuse hospitals (except government) .....	9	122 427	118 157	62 157	15 076	2 144	—	—
6223	Specialty (except psychiatric & substance abuse) hospitals .....	11	463 569	448 731	194 713	48 952	6 243	—	—
62231	Specialty (except psychiatric & substance abuse) hospitals .....	11	463 569	448 731	194 713	48 952	6 243	—	—
622310	Specialty (except psychiatric & substance abuse) hospitals .....	11	463 569	448 731	194 713	48 952	6 243	—	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>PHILADELPHIA—WILMINGTON—ATLANTIC CITY, PA—NJ—DE—MD CMSA—Con.</b>									
<b>Philadelphia, PA—NJ PMSA—Con.</b>									
<b>62</b>	<b>Health care &amp; social assistance—Con.</b>								
623	Nursing & residential care facilities . . . . .	797	1 692 466	1 605 111	785 940	188 956	38 993	1.3	7.1
6231	Nursing care facilities . . . . .	72	541 423	494 587	235 924	57 936	11 724	1.2	10.1
62311	Nursing care facilities . . . . .	72	541 423	494 587	235 924	57 936	11 724	1.2	10.1
623110	Nursing care facilities . . . . .	72	541 423	494 587	235 924	57 936	11 724	1.2	10.1
6232	Residential mental retardation/health & substance abuse facility . . . . .	489	439 974	428 626	250 883	59 425	11 707	.6	7.4
62321	Residential mental retardation facilities . . . . .	386	338 171	330 567	200 217	46 873	8 936	.2	6.9
623210	Residential mental retardation facilities . . . . .	386	338 171	330 567	200 217	46 873	8 936	.2	6.9
62322	Residential mental health & substance abuse facilities . . . . .	103	101 803	98 059	50 666	12 552	2 771	2.1	9.2
623220	Residential mental health & substance abuse facilities . . . . .	103	101 803	98 059	50 666	12 552	2 771	2.1	9.2
6233	Community care facilities for the elderly . . . . .	137	548 983	527 161	227 458	53 796	12 272	1.9	3.8
62331	Community care facilities for the elderly . . . . .	137	548 983	527 161	227 458	53 796	12 272	1.9	3.8
623311	Continuing care retirement communities . . . . .	57	485 322	464 400	199 202	47 522	10 542	—	1.1
623312	Homes for the elderly . . . . .	80	63 661	62 761	28 256	6 274	1 730	16.2	24.1
6239	Other residential care facilities . . . . .	99	162 086	154 737	71 675	17 799	3 290	1.9	7.9
62399	Other residential care facilities . . . . .	99	162 086	154 737	71 675	17 799	3 290	1.9	7.9
623990	Other residential care facilities . . . . .	99	162 086	154 737	71 675	17 799	3 290	1.9	7.9
624	Social assistance . . . . .	1 342	1 054 638	1 004 443	466 118	111 293	27 253	6.7	18.0
6241	Individual & family services . . . . .	726	673 377	637 754	285 606	68 091	14 273	5.7	19.5
62411	Child & youth services . . . . .	215	203 468	195 475	88 803	20 556	4 230	6.4	9.1
624110	Child & youth services . . . . .	215	203 468	195 475	88 803	20 556	4 230	6.4	9.1
62412	Services for the elderly & persons with disabilities . . . . .	204	201 111	197 422	79 792	20 104	4 319	5.2	11.4
624120	Services for the elderly & persons with disabilities . . . . .	204	201 111	197 422	79 792	20 104	4 319	5.2	11.4
62419	Other individual & family services . . . . .	307	268 798	244 857	117 011	27 431	5 724	5.5	33.4
624190	Other individual & family services . . . . .	307	268 798	244 857	117 011	27 431	5 724	5.5	33.4
6242	Community food & housing/emergency & other relief services . . . . .	142	91 421	87 607	35 792	8 605	1 927	18.5	19.1
62421	Community food services . . . . .	30	D	D	D	D	e	D	D
624210	Community food services . . . . .	30	D	D	D	D	e	D	D
62422	Community housing services . . . . .	94	75 556	71 562	29 034	7 018	1 534	16.9	18.2
624221	Temporary shelters . . . . .	43	34 851	33 485	15 242	3 685	836	15.4	6.8
624229	Other community housing services . . . . .	51	40 705	38 077	13 792	3 333	698	18.2	27.9
62423	Emergency & other relief services . . . . .	18	D	D	D	D	c	D	D
624230	Emergency & other relief services . . . . .	18	D	D	D	D	c	D	D
6243	Vocational rehabilitation services . . . . .	100	150 975	146 376	69 046	15 864	5 337	6.6	14.0
62431	Vocational rehabilitation services . . . . .	100	150 975	146 376	69 046	15 864	5 337	6.6	14.0
624310	Vocational rehabilitation services . . . . .	100	150 975	146 376	69 046	15 864	5 337	6.6	14.0
6244	Child day care services . . . . .	374	138 865	132 706	75 674	18 733	5 716	3.9	14.2
62441	Child day care services . . . . .	374	138 865	132 706	75 674	18 733	5 716	3.9	14.2
624410	Child day care services . . . . .	374	138 865	132 706	75 674	18 733	5 716	3.9	14.2
<b>Vineland—Millville—Bridgeton, NJ PMSA</b>									
<b>62</b>	<b>Health care &amp; social assistance . . . . .</b>	<b>51</b>	<b>232 941</b>	<b>222 797</b>	<b>108 157</b>	<b>26 096</b>	<b>4 271</b>	<b>1.1</b>	<b>1.2</b>
621	Ambulatory health care services . . . . .	15	D	D	D	D	e	D	D
6214	Outpatient care centers . . . . .	11	D	D	D	D	e	D	D
62142	Outpatient mental health & substance abuse centers . . . . .	6	D	D	D	D	c	D	D
621420	Outpatient mental health & substance abuse centers . . . . .	6	D	D	D	D	c	D	D
622	Hospitals . . . . .	4	158 276	148 524	70 105	16 995	2 285	—	—
623	Nursing & residential care facilities . . . . .	8	45 386	45 751	22 050	5 463	1 158	.8	—
6232	Residential mental retardation/health & substance abuse facility . . . . .	7	D	D	D	D	f	D	D
62321	Residential mental retardation facilities . . . . .	5	D	D	D	D	f	D	D
623210	Residential mental retardation facilities . . . . .	5	D	D	D	D	f	D	D
62322	Residential mental health & substance abuse facilities . . . . .	2	D	D	D	D	c	D	D
623220	Residential mental health & substance abuse facilities . . . . .	2	D	D	D	D	c	D	D
624	Social assistance . . . . .	24	D	D	D	D	e	D	D
6241	Individual & family services . . . . .	11	4 488	4 592	2 327	591	149	16.8	22.0
62419	Other individual & family services . . . . .	5	D	D	D	D	b	D	D
624190	Other individual & family services . . . . .	5	D	D	D	D	b	D	D
6242	Community food & housing/emergency & other relief services . . . . .	5	D	D	D	D	b	D	D
6243	Vocational rehabilitation services . . . . .	1	D	D	D	D	b	D	D
62431	Vocational rehabilitation services . . . . .	1	D	D	D	D	b	D	D
624310	Vocational rehabilitation services . . . . .	1	D	D	D	D	b	D	D
6244	Child day care services . . . . .	7	D	D	D	D	c	D	D
62441	Child day care services . . . . .	7	D	D	D	D	c	D	D
624410	Child day care services . . . . .	7	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 <sup>1</sup>	Estimated <sup>2</sup>
	<b>PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.</b>								
	<b>Wilmington–Newark, DE–MD PMSA</b>								
<b>62</b>	<b>Health care &amp; social assistance .....</b>	<b>237</b>	<b>1 272 727</b>	<b>1 173 387</b>	<b>588 290</b>	<b>148 599</b>	<b>18 604</b>	<b>1.1</b>	<b>1.3</b>
621	Ambulatory health care services .....	24	62 245	59 969	34 167	8 277	1 268	4.1	—
6214	Outpatient care centers .....	16	D	D	D	D	e	D	D
62142	Outpatient mental health & substance abuse centers ..	5	D	D	D	D	c	D	D
621420	Outpatient mental health & substance abuse centers .....	5	D	D	D	D	c	D	D
62149	Other outpatient care centers .....	7	D	D	D	D	c	D	D
621498	All other outpatient care centers .....	6	D	D	D	D	c	D	D
6216	Home health care services .....	4	37 406	36 012	20 979	5 513	812	—	—
62161	Home health care services .....	4	37 406	36 012	20 979	5 513	812	—	—
621610	Home health care services .....	4	37 406	36 012	20 979	5 513	812	—	—
6219	Other ambulatory health care services .....	4	D	D	D	D	c	D	D
62199	All other ambulatory health care services .....	3	D	D	D	D	c	D	D
622	Hospitals .....	9	1 023 791	928 633	463 611	118 909	11 876	—	—
6221	General medical & surgical hospitals .....	7	D	D	D	D	j	D	D
62211	General medical & surgical hospitals .....	7	D	D	D	D	j	D	D
622110	General medical & surgical hospitals .....	7	D	D	D	D	j	D	D
6221102	General medical & surgical hospitals (except government) .....	6	844 659	761 182	350 927	90 597	9 500	—	—
6222	Psychiatric & substance abuse hospitals .....	2	D	D	D	D	g	D	D
62221	Psychiatric & substance abuse hospitals .....	2	D	D	D	D	g	D	D
622210	Psychiatric & substance abuse hospitals .....	2	D	D	D	D	g	D	D
623	Nursing & residential care facilities .....	35	84 560	86 043	40 697	9 714	2 063	1.0	2.3
6231	Nursing care facilities .....	10	D	D	D	D	f	D	D
62311	Nursing care facilities .....	10	D	D	D	D	f	D	D
623110	Nursing care facilities .....	10	D	D	D	D	f	D	D
6232	Residential mental retardation/health & substance abuse facility .....	11	D	D	D	D	e	D	D
62321	Residential mental retardation facilities .....	5	9 319	9 233	5 299	1 246	274	6.2	—
623210	Residential mental retardation facilities .....	5	9 319	9 233	5 299	1 246	274	6.2	—
62322	Residential mental health & substance abuse facilities ..	6	D	D	D	D	c	D	D
623220	Residential mental health & substance abuse facilities .....	6	D	D	D	D	c	D	D
6233	Community care facilities for the elderly .....	5	D	D	D	D	f	D	D
62331	Community care facilities for the elderly .....	5	D	D	D	D	f	D	D
623311	Continuing care retirement communities .....	4	D	D	D	D	f	D	D
6239	Other residential care facilities .....	9	D	D	D	D	c	D	D
62399	Other residential care facilities .....	9	D	D	D	D	c	D	D
623990	Other residential care facilities .....	9	D	D	D	D	c	D	D
624	Social assistance .....	169	102 131	98 742	49 815	11 699	3 397	10.5	13.7
6241	Individual & family services .....	97	60 200	57 590	29 848	6 912	1 689	11.4	13.3
62411	Child & youth services .....	23	D	D	D	D	c	D	D
624110	Child & youth services .....	23	D	D	D	D	c	D	D
62412	Services for the elderly & persons with disabilities ....	24	D	D	D	D	e	D	D
624120	Services for the elderly & persons with disabilities ..	24	D	D	D	D	e	D	D
62419	Other individual & family services .....	50	39 086	37 065	20 683	4 690	1 142	7.1	10.0
624190	Other individual & family services .....	50	39 086	37 065	20 683	4 690	1 142	7.1	10.0
6242	Community food & housing/emergency & other relief services .....	18	10 471	9 756	3 340	791	240	19.2	6.7
62421	Community food services .....	5	D	D	D	D	c	D	D
624210	Community food services .....	5	D	D	D	D	c	D	D
62422	Community housing services .....	11	D	D	D	D	c	D	D
62423	Emergency & other relief services .....	2	D	D	D	D	b	D	D
624230	Emergency & other relief services .....	2	D	D	D	D	b	D	D
6243	Vocational rehabilitation services .....	14	17 094	17 180	8 561	1 882	792	2.1	26.5
62431	Vocational rehabilitation services .....	14	17 094	17 180	8 561	1 882	792	2.1	26.5
624310	Vocational rehabilitation services .....	14	17 094	17 180	8 561	1 882	792	2.1	26.5
6244	Child day care services .....	40	14 366	14 216	8 066	2 114	676	10.5	5.1
62441	Child day care services .....	40	14 366	14 216	8 066	2 114	676	10.5	5.1
624410	Child day care services .....	40	14 366	14 216	8 066	2 114	676	10.5	5.1

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>AREA OUTSIDE DELAWARE METROPOLITAN AREAS</b>									
<b>62</b>	<b>Health care &amp; social assistance .....</b>	<b>79</b>	<b>224 929</b>	<b>202 347</b>	<b>92 451</b>	<b>22 141</b>	<b>4 047</b>	<b>1.0</b>	<b>5.9</b>
621	Ambulatory health care services .....	12	D	D	D	D	e	D	D
6216	Home health care services .....	5	13 735	13 405	7 819	1 946	381	—	—
62161	Home health care services .....	5	13 735	13 405	7 819	1 946	381	—	—
621610	Home health care services .....	5	13 735	13 405	7 819	1 946	381	—	—
622	Hospitals .....	3	167 248	146 143	64 996	15 488	2 287	—	—
623	Nursing & residential care facilities .....	12	D	D	D	D	f	D	D
6233	Community care facilities for the elderly .....	1	D	D	D	D	c	D	D
62331	Community care facilities for the elderly .....	1	D	D	D	D	c	D	D
624	Social assistance .....	52	D	D	D	D	f	D	D
6241	Individual & family services .....	29	D	D	D	D	e	D	D
62412	Services for the elderly & persons with disabilities .....	15	D	D	D	D	c	D	D
624120	Services for the elderly & persons with disabilities ..	15	D	D	D	D	c	D	D
62419	Other individual & family services .....	11	D	D	D	D	c	D	D
624190	Other individual & family services .....	11	D	D	D	D	c	D	D
6242	Community food & housing/emergency & other relief services .....	6	D	D	D	D	c	D	D
62422	Community housing services .....	3	D	D	D	D	b	D	D
6243	Vocational rehabilitation services .....	1	D	D	D	D	c	D	D
62431	Vocational rehabilitation services .....	1	D	D	D	D	c	D	D
624310	Vocational rehabilitation services .....	1	D	D	D	D	c	D	D
6244	Child day care services .....	16	D	D	D	D	c	D	D
62441	Child day care services .....	16	D	D	D	D	c	D	D
624410	Child day care services .....	16	D	D	D	D	c	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—		
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>	
<b>KENT COUNTY, DE</b>									
<b>62</b>	<b>Health care &amp; social assistance .....</b>	<b>192</b>	<b>137 550</b>	<b>59 647</b>	<b>12 555</b>	<b>2 157</b>	<b>22.8</b>	<b>19.0</b>	
621	Ambulatory health care services .....	156	107 974	46 799	9 547	1 273	26.8	15.9	
6211	Offices of physicians .....	67	54 872	29 280	5 760	572	38.4	5.8	
62111	Offices of physicians .....	67	54 872	29 280	5 760	572	38.4	5.8	
621111	Offices of physicians (except mental health specialists) .....	63	52 529	28 009	5 420	543	37.2	6.1	
621112	Offices of physicians, mental health specialists .....	4	2 343	1 271	340	29	64.8	—	
6212	Offices of dentists .....	37	15 353	6 920	1 307	232	19.1	—	
62121	Offices of dentists .....	37	15 353	6 920	1 307	232	19.1	—	
621210	Offices of dentists .....	37	15 353	6 920	1 307	232	19.1	—	
6213	Offices of other health practitioners .....	35	14 318	4 748	1 087	219	12.3	1.5	
62131	Offices of chiropractors .....	10	D	D	D	b	D	D	
621310	Offices of chiropractors .....	10	D	D	D	b	D	D	
62132	Offices of optometrists .....	11	6 680	1 733	414	87	3.3	2.9	
621320	Offices of optometrists .....	11	6 680	1 733	414	87	3.3	2.9	
62133	Offices of mental health practitioners (except physicians) .....	6	D	D	D	b	D	D	
621330	Offices of mental health practitioners (except physicians) .....	6	D	D	D	b	D	D	
62134	Offices of physical, occup, & speech therapists & audiologists .....	6	3 931	1 597	349	63	9.7	—	
621340	Offices of physical, occup, & speech therapists & audiologists .....	6	3 931	1 597	349	63	9.7	—	
6213402	Physical & occupational therapists .....	6	3 931	1 597	349	63	9.7	—	
6214	Outpatient care centers .....	7	16 821	3 592	869	118	2.5	81.7	
62149	Other outpatient care centers .....	5	D	D	D	c	D	D	
621498	All other outpatient care centers .....	2	D	D	D	b	D	D	
623	Nursing & residential care facilities .....	8	23 747	9 929	2 337	611	1.9	34.0	
6231	Nursing care facilities .....	7	D	D	D	f	D	D	
62311	Nursing care facilities .....	7	D	D	D	f	D	D	
623110	Nursing care facilities .....	7	D	D	D	f	D	D	

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>KENT COUNTY, DE—Con.</b>								
<b>62</b>	<b>Health care &amp; social assistance—Con.</b>							
624	Social assistance .....	28	5 829	2 919	671	273	34.9	16.4
6244	Child day care services .....	24	4 945	2 536	593	251	38.0	5.4
62441	Child day care services .....	24	4 945	2 536	593	251	38.0	5.4
624410	Child day care services .....	24	4 945	2 536	593	251	38.0	5.4
<b>NEW CASTLE COUNTY, DE</b>								
<b>62</b>	<b>Health care &amp; social assistance .....</b>	<b>1 016</b>	<b>846 645</b>	<b>398 113</b>	<b>85 491</b>	<b>11 380</b>	<b>16.5</b>	<b>6.4</b>
621	Ambulatory health care services .....	845	702 381	336 366	70 300	7 591	18.7	6.8
6211	Offices of physicians .....	404	382 422	207 184	41 374	3 263	23.1	6.7
62111	Offices of physicians .....	404	382 422	207 184	41 374	3 263	23.1	6.7
621111	Offices of physicians (except mental health specialists) .....	380	D	D	D	h	D	D
621112	Offices of physicians, mental health specialists .....	24	D	D	D	b	D	D
6212	Offices of dentists .....	162	117 069	56 192	12 122	1 406	10.4	.8
62121	Offices of dentists .....	162	117 069	56 192	12 122	1 406	10.4	.8
621210	Offices of dentists .....	162	117 069	56 192	12 122	1 406	10.4	.8
6213	Offices of other health practitioners .....	170	52 803	21 128	4 589	714	28.2	12.0
62131	Offices of chiropractors .....	41	D	D	D	c	D	D
621310	Offices of chiropractors .....	41	D	D	D	c	D	D
62132	Offices of optometrists .....	29	10 365	3 192	623	106	25.6	6.2
621320	Offices of optometrists .....	29	10 365	3 192	623	106	25.6	6.2
62133	Offices of mental health practitioners (except physicians) .....	22	D	D	D	c	D	D
621330	Offices of mental health practitioners (except physicians) .....	22	D	D	D	c	D	D
62134	Offices of physical, occup. & speech therapists & audiologists .....	50	D	D	D	c	D	D
621340	Offices of physical, occup. & speech therapists & audiologists .....	50	D	D	D	a	D	D
6213401	Speech therapists & audiologists .....	9	D	D	D	a	D	D
6213402	Physical & occupational therapists .....	41	D	D	D	c	D	D
62139	Offices of all other health practitioners .....	28	D	D	D	c	D	D
621391	Offices of podiatrists .....	15	D	D	D	b	D	D
621399	Offices of all other miscellaneous health practitioners .....	13	D	D	D	b	D	D
6214	Outpatient care centers .....	38	D	D	D	e	D	D
62142	Outpatient mental health & substance abuse centers .....	8	D	D	D	b	D	D
621420	Outpatient mental health & substance abuse centers .....	8	D	D	D	b	D	D
62149	Other outpatient care centers .....	28	D	D	D	e	D	D
621492	Kidney dialysis centers .....	3	D	D	D	c	D	D
621498	All other outpatient care centers .....	23	D	D	D	c	D	D
6215	Medical & diagnostic laboratories .....	38	75 658	20 760	4 648	634	8.6	3.5
62151	Medical & diagnostic laboratories .....	38	75 658	20 760	4 648	634	8.6	3.5
621511	Medical laboratories .....	23	D	D	D	e	D	D
621512	Diagnostic imaging centers .....	15	D	D	D	c	D	D
6216	Home health care services .....	26	D	D	D	g	D	D
62161	Home health care services .....	26	D	D	D	g	D	D
621610	Home health care services .....	26	D	D	D	g	D	D
623	Nursing & residential care facilities .....	30	90 624	37 828	9 142	2 153	—	3.6
6231	Nursing care facilities .....	13	D	D	D	g	D	D
62311	Nursing care facilities .....	13	D	D	D	g	D	D
623110	Nursing care facilities .....	13	D	D	D	g	D	D
6232	Residential mental retardation/health & substance abuse facility .....	5	D	D	D	b	D	D
62321	Residential mental retardation facilities .....	5	D	D	D	b	D	D
623210	Residential mental retardation facilities .....	5	D	D	D	b	D	D
6233	Community care facilities for the elderly .....	8	D	D	D	f	D	D
62331	Community care facilities for the elderly .....	8	D	D	D	f	D	D
623312	Homes for the elderly .....	7	D	D	D	f	D	D
624	Social assistance .....	139	D	D	D	g	D	D
6241	Individual & family services .....	12	D	D	D	b	D	D
6244	Child day care services .....	120	D	D	D	g	D	D
62441	Child day care services .....	120	D	D	D	g	D	D
624410	Child day care services .....	120	D	D	D	g	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SUSSEX COUNTY, DE</b>								
<b>62</b>	<b>Health care &amp; social assistance .....</b>	<b>257</b>	<b>147 370</b>	<b>68 644</b>	<b>15 782</b>	<b>2 443</b>	<b>23.8</b>	<b>5.8</b>
621	Ambulatory health care services .....	202	108 357	51 681	11 684	1 179	29.8	7.4
6211	Offices of physicians .....	133	75 937	39 372	8 918	773	36.6	6.0
621111	Offices of physicians .....	133	75 937	39 372	8 918	773	36.6	6.0
6211111	Offices of physicians (except mental health specialists) .....	129	D	D	D	f	D	D
6211112	Offices of physicians, mental health specialists .....	4	D	D	D	a	D	D
6212	Offices of dentists .....	19	9 834	4 396	964	136	4.6	—
62121	Offices of dentists .....	19	9 834	4 396	964	136	4.6	—
621210	Offices of dentists .....	19	9 834	4 396	964	136	4.6	—
6213	Offices of other health practitioners .....	36	12 796	4 887	1 068	172	28.5	11.5
62131	Offices of chiropractors .....	9	D	D	D	b	D	D
621310	Offices of chiropractors .....	9	D	D	D	b	D	D
62132	Offices of optometrists .....	8	3 590	1 280	317	38	6.1	32.7
621320	Offices of optometrists .....	8	3 590	1 280	317	38	6.1	32.7
62133	Offices of mental health practitioners (except physicians) .....	4	1 320	367	57	13	100.0	—
621330	Offices of mental health practitioners (except physicians) .....	4	1 320	367	57	13	100.0	—
62134	Offices of physical, occup, & speech therapists & audiologists .....	9	D	D	D	b	D	D
621340	Offices of physical, occup, & speech therapists & audiologists .....	9	D	D	D	b	D	D
6213402	Physical & occupational therapists .....	8	D	D	D	b	D	D
6214	Outpatient care centers .....	5	D	D	D	b	D	D
623	Nursing & residential care facilities .....	8	34 130	14 507	3 573	1 045	—	—
6231	Nursing care facilities .....	8	34 130	14 507	3 573	1 045	—	—
62311	Nursing care facilities .....	8	34 130	14 507	3 573	1 045	—	—
623110	Nursing care facilities .....	8	34 130	14 507	3 573	1 045	—	—
624	Social assistance .....	47	4 883	2 456	525	219	56.4	8.9
6244	Child day care services .....	39	D	D	D	c	D	D
62441	Child day care services .....	39	D	D	D	c	D	D
624410	Child day care services .....	39	D	D	D	c	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DOVER, DE</b>								
<b>62</b>	<b>Health care &amp; social assistance .....</b>	<b>128</b>	<b>94 277</b>	<b>42 642</b>	<b>8 661</b>	<b>1 428</b>	<b>22.6</b>	<b>7.5</b>
621	Ambulatory health care services .....	111	76 844	35 525	7 185	866	26.3	9.1
6211	Offices of physicians .....	50	44 163	24 300	4 810	437	30.5	5.4
621111	Offices of physicians .....	50	44 163	24 300	4 810	437	30.5	5.4
6211111	Offices of physicians (except mental health specialists) .....	46	41 820	23 029	4 470	408	28.6	5.7
6211112	Offices of physicians, mental health specialists .....	4	2 343	1 271	340	29	64.8	—
6212	Offices of dentists .....	29	11 508	5 087	916	177	22.6	—
62121	Offices of dentists .....	29	11 508	5 087	916	177	22.6	—
621210	Offices of dentists .....	29	11 508	5 087	916	177	22.6	—
6213	Offices of other health practitioners .....	24	D	D	D	c	D	D
62131	Offices of chiropractors .....	9	D	D	D	b	D	D
621310	Offices of chiropractors .....	9	D	D	D	b	D	D
62132	Offices of optometrists .....	7	D	D	D	b	D	D
621320	Offices of optometrists .....	7	D	D	D	b	D	D
62133	Offices of mental health practitioners (except physicians) .....	5	D	D	D	b	D	D
621330	Offices of mental health practitioners (except physicians) .....	5	D	D	D	b	D	D
6214	Outpatient care centers .....	4	D	D	D	b	D	D
623	Nursing & residential care facilities .....	3	D	D	D	e	D	D
624	Social assistance .....	14	D	D	D	c	D	D
6244	Child day care services .....	11	D	D	D	c	D	D
62441	Child day care services .....	11	D	D	D	c	D	D
624410	Child day care services .....	11	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ELSMERE, DE</b>								
<b>62</b>	<b>Health care &amp; social assistance .....</b>	<b>6</b>	<b>11 067</b>	<b>7 592</b>	<b>1 744</b>	<b>107</b>	<b>2.8</b>	<b>4.0</b>
621	Ambulatory health care services .....	4	D	D	D	b	D	D
6211	Offices of physicians .....	3	D	D	D	b	D	D
62111	Offices of physicians .....	3	D	D	D	b	D	D
621111	Offices of physicians (except mental health specialists) .....	3	D	D	D	b	D	D
<b>GEORGETOWN, DE</b>								
<b>62</b>	<b>Health care &amp; social assistance .....</b>	<b>21</b>	<b>12 014</b>	<b>5 222</b>	<b>1 232</b>	<b>242</b>	<b>20.1</b>	<b>—</b>
621	Ambulatory health care services .....	12	D	D	D	b	D	D
6211	Offices of physicians .....	5	3 625	1 668	390	52	20.3	—
62111	Offices of physicians .....	5	3 625	1 668	390	52	20.3	—
621111	Offices of physicians (except mental health specialists) .....	5	3 625	1 668	390	52	20.3	—
6213	Offices of other health practitioners .....	4	1 894	539	110	16	68.3	—
623	Nursing & residential care facilities .....	1	D	D	D	c	D	D
<b>LAUREL, DE</b>								
<b>62</b>	<b>Health care &amp; social assistance .....</b>	<b>8</b>	<b>1 836</b>	<b>548</b>	<b>106</b>	<b>33</b>	<b>90.1</b>	<b>.3</b>
621	Ambulatory health care services .....	5	D	D	D	b	D	D
<b>LEWES, DE</b>								
<b>62</b>	<b>Health care &amp; social assistance .....</b>	<b>32</b>	<b>18 326</b>	<b>8 565</b>	<b>1 687</b>	<b>150</b>	<b>41.3</b>	<b>1.5</b>
621	Ambulatory health care services .....	31	D	D	D	c	D	D
6211	Offices of physicians .....	24	16 082	7 774	1 496	118	44.1	1.7
62111	Offices of physicians .....	24	16 082	7 774	1 496	118	44.1	1.7
621111	Offices of physicians (except mental health specialists) .....	24	16 082	7 774	1 496	118	44.1	1.7
<b>MIDDLETOWN, DE</b>								
<b>62</b>	<b>Health care &amp; social assistance .....</b>	<b>10</b>	<b>3 317</b>	<b>1 332</b>	<b>191</b>	<b>58</b>	<b>29.6</b>	<b>6.7</b>
621	Ambulatory health care services .....	9	D	D	D	b	D	D
6212	Offices of dentists .....	4	2 393	936	107	36	15.0	9.3
62121	Offices of dentists .....	4	2 393	936	107	36	15.0	9.3
621210	Offices of dentists .....	4	2 393	936	107	36	15.0	9.3
<b>MILFORD, DE *</b>								
<b>62</b>	<b>Health care &amp; social assistance .....</b>	<b>43</b>	<b>29 525</b>	<b>13 497</b>	<b>3 235</b>	<b>454</b>	<b>23.7</b>	<b>5.3</b>
621	Ambulatory health care services .....	35	D	D	D	e	D	D
6211	Offices of physicians .....	22	14 621	7 261	1 824	140	42.3	5.4
62111	Offices of physicians .....	22	14 621	7 261	1 824	140	42.3	5.4
621111	Offices of physicians (except mental health specialists) .....	22	14 621	7 261	1 824	140	42.3	5.4
6213	Offices of other health practitioners .....	6	4 168	1 780	376	61	7.5	18.0
62134	Offices of physical, occup, & speech therapists & audiologists .....	3	2 921	1 424	288	47	D	—
621340	Offices of physical, occup, & speech therapists & audiologists .....	3	2 921	1 424	288	47	D	—
623	Nursing & residential care facilities .....	1	D	D	D	c	D	D
<b>MILFORD, DE (KENT COUNTY PART) *</b>								
<b>62</b>	<b>Health care &amp; social assistance .....</b>	<b>8</b>	<b>3 316</b>	<b>1 392</b>	<b>284</b>	<b>59</b>	<b>32.8</b>	<b>3.6</b>
621	Ambulatory health care services .....	6	D	D	D	b	D	D
<b>MILFORD, DE (SUSSEX COUNTY PART) *</b>								
<b>62</b>	<b>Health care &amp; social assistance .....</b>	<b>35</b>	<b>26 209</b>	<b>12 105</b>	<b>2 951</b>	<b>395</b>	<b>22.6</b>	<b>5.5</b>
621	Ambulatory health care services .....	29	D	D	D	c	D	D
6211	Offices of physicians .....	20	D	D	D	c	D	D
62111	Offices of physicians .....	20	D	D	D	c	D	D
621111	Offices of physicians (except mental health specialists) .....	20	D	D	D	c	D	D
6213	Offices of other health practitioners .....	5	D	D	D	b	D	D
62134	Offices of physical, occup, & speech therapists & audiologists .....	3	2 921	1 424	288	47	D	—
621340	Offices of physical, occup, & speech therapists & audiologists .....	3	2 921	1 424	288	47	D	—
623	Nursing & residential care facilities .....	1	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>NEWARK, DE</b>								
<b>62</b>	<b>Health care &amp; social assistance .....</b>	<b>126</b>	<b>167 522</b>	<b>73 844</b>	<b>14 522</b>	<b>1 456</b>	<b>13.3</b>	<b>2.0</b>
621	Ambulatory health care services .....	116	152 930	69 411	13 088	1 149	13.7	2.1
6211	Offices of physicians .....	62	89 357	51 204	9 117	610	13.7	1.2
621111	Offices of physicians (except mental health specialists) .....	62	89 357	51 204	9 117	610	13.7	1.2
621111	Offices of physicians (except mental health specialists) .....	60	D	D	D	f	D	D
6212	Offices of dentists .....	14	9 701	5 000	1 067	118	14.4	.3
62121	Offices of dentists .....	14	9 701	5 000	1 067	118	14.4	.3
621210	Offices of dentists .....	14	9 701	5 000	1 067	118	14.4	.3
6213	Offices of other health practitioners .....	21	7 155	2 833	609	88	20.7	22.6
62131	Offices of chiropractors .....	4	D	D	D	a	D	D
621310	Offices of chiropractors .....	4	D	D	D	a	D	D
62134	Offices of physical, occup, & speech therapists & audiologists .....	8	2 864	1 327	251	31	3.7	56.5
621340	Offices of physical, occup, & speech therapists & audiologists .....	8	2 864	1 327	251	31	3.7	56.5
62139	Offices of all other health practitioners .....	4	D	D	D	b	D	D
6214	Outpatient care centers .....	7	6 618	2 045	510	67	14.3	8.8
6215	Medical & diagnostic laboratories .....	9	31 333	3 433	504	80	11.6	—
62151	Medical & diagnostic laboratories .....	9	31 333	3 433	504	80	11.6	—
621512	Diagnostic imaging centers .....	3	29 901	2 971	392	63	D	—
6216	Home health care services .....	2	D	D	D	c	D	D
62161	Home health care services .....	2	D	D	D	c	D	D
621610	Home health care services .....	2	D	D	D	c	D	D
623	Nursing & residential care facilities .....	1	D	D	D	b	D	D
624	Social assistance .....	8	D	D	D	c	D	D
6244	Child day care services .....	5	1 853	745	177	81	—	1.3
62441	Child day care services .....	5	1 853	745	177	81	—	1.3
624410	Child day care services .....	5	1 853	745	177	81	—	1.3
<b>NEW CASTLE, DE</b>								
<b>62</b>	<b>Health care &amp; social assistance .....</b>	<b>19</b>	<b>25 314</b>	<b>11 979</b>	<b>2 726</b>	<b>482</b>	<b>3.3</b>	<b>2.6</b>
621	Ambulatory health care services .....	9	5 345	2 437	550	72	15.6	9.5
623	Nursing & residential care facilities .....	3	D	D	D	c	D	D
624	Social assistance .....	6	D	D	D	b	D	D
6244	Child day care services .....	5	1 108	619	144	46	—	1.4
62441	Child day care services .....	5	1 108	619	144	46	—	1.4
624410	Child day care services .....	5	1 108	619	144	46	—	1.4
<b>SEAFORD, DE</b>								
<b>62</b>	<b>Health care &amp; social assistance .....</b>	<b>50</b>	<b>32 485</b>	<b>15 105</b>	<b>3 417</b>	<b>563</b>	<b>17.1</b>	<b>4.6</b>
621	Ambulatory health care services .....	41	D	D	D	c	D	D
6211	Offices of physicians .....	31	14 999	8 043	1 690	144	36.4	9.7
621111	Offices of physicians .....	31	14 999	8 043	1 690	144	36.4	9.7
621111	Offices of physicians (except mental health specialists) .....	29	D	D	D	c	D	D
6212	Offices of dentists .....	4	2 049	1 330	282	29	—	—
62121	Offices of dentists .....	4	2 049	1 330	282	29	—	—
621210	Offices of dentists .....	4	2 049	1 330	282	29	—	—
6213	Offices of other health practitioners .....	2	D	D	D	a	D	D
623	Nursing & residential care facilities .....	2	D	D	D	e	D	D
<b>SMYRNA, DE *</b>								
<b>62</b>	<b>Health care &amp; social assistance .....</b>	<b>18</b>	<b>23 109</b>	<b>7 355</b>	<b>1 833</b>	<b>302</b>	<b>3.4</b>	<b>74.4</b>
621	Ambulatory health care services .....	14	D	D	D	c	D	D
6213	Offices of other health practitioners .....	6	D	D	D	b	D	D
62134	Offices of physical, occup, & speech therapists & audiologists .....	2	D	D	D	b	D	D
621340	Offices of physical, occup, & speech therapists & audiologists .....	2	D	D	D	b	D	D
6214	Outpatient care centers .....	2	D	D	D	b	D	D
62149	Other outpatient care centers .....	2	D	D	D	b	D	D
621498	All other outpatient care centers .....	2	D	D	D	b	D	D
623	Nursing & residential care facilities .....	2	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SMYRNA, DE (KENT COUNTY PART) *</b>								
<b>62</b>	<b>Health care &amp; social assistance .....</b>	<b>18</b>	<b>23 109</b>	<b>7 355</b>	<b>1 833</b>	<b>302</b>	<b>3.4</b>	<b>74.4</b>
621	Ambulatory health care services .....	14	D	D	D	c	D	D
6213	Offices of other health practitioners .....	6	D	D	D	b	D	D
62134	Offices of physical, occup, & speech therapists & audiologists .....	2	D	D	D	b	D	D
621340	Offices of physical, occup, & speech therapists & audiologists .....	2	D	D	D	b	D	D
6214	Outpatient care centers .....	2	D	D	D	b	D	D
62149	Other outpatient care centers .....	2	D	D	D	b	D	D
621498	All other outpatient care centers .....	2	D	D	D	b	D	D
623	Nursing & residential care facilities .....	2	D	D	D	c	D	D
<b>WILMINGTON, DE</b>								
<b>62</b>	<b>Health care &amp; social assistance .....</b>	<b>249</b>	<b>190 539</b>	<b>90 020</b>	<b>18 998</b>	<b>2 106</b>	<b>20.3</b>	<b>10.3</b>
621	Ambulatory health care services .....	226	180 358	85 607	17 931	1 809	20.4	10.4
6211	Offices of physicians .....	115	112 222	55 092	11 453	869	23.5	10.1
62111	Offices of physicians .....	115	112 222	55 092	11 453	869	23.5	10.1
621111	Offices of physicians (except mental health specialists) .....	100	106 974	53 181	11 028	811	22.3	9.9
621112	Offices of physicians, mental health specialists .....	15	5 248	1 911	425	58	46.6	14.3
6212	Offices of dentists .....	45	29 913	14 504	3 163	327	10.9	—
62121	Offices of dentists .....	45	29 913	14 504	3 163	327	10.9	—
621210	Offices of dentists .....	45	29 913	14 504	3 163	327	10.9	—
6213	Offices of other health practitioners .....	39	13 497	6 198	1 225	201	27.9	4.3
62131	Offices of chiropractors .....	5	2 436	1 368	224	29	55.7	—
621310	Offices of chiropractors .....	5	2 436	1 368	224	29	55.7	—
62132	Offices of optometrists .....	7	2 562	823	163	25	22.2	1.4
621320	Offices of optometrists .....	7	2 562	823	163	25	22.2	1.4
62133	Offices of mental health practitioners (except physicians) .....	10	3 251	1 628	382	75	18.4	.9
621330	Offices of mental health practitioners (except physicians) .....	10	3 251	1 628	382	75	18.4	.9
62134	Offices of physical, occup, & speech therapists & audiologists .....	7	2 161	1 226	232	28	1.1	19.4
621340	Offices of physical, occup, & speech therapists & audiologists .....	7	2 161	1 226	232	28	1.1	19.4
62139	Offices of all other health practitioners .....	10	3 087	1 153	224	44	39.7	2.9
621391	Offices of podiatrists .....	7	D	D	D	b	D	D
6214	Outpatient care centers .....	12	16 195	5 822	1 352	186	17.4	19.9
62149	Other outpatient care centers .....	8	13 815	4 609	1 167	157	14.9	23.3
623	Nursing & residential care facilities .....	4	D	D	D	c	D	D
624	Social assistance .....	19	D	D	D	c	D	D
6244	Child day care services .....	16	D	D	D	c	D	D
62441	Child day care services .....	16	D	D	D	c	D	D
624410	Child day care services .....	16	D	D	D	c	D	D
<b>BALANCE OF KENT COUNTY, DE</b>								
<b>62</b>	<b>Health care &amp; social assistance .....</b>	<b>38</b>	<b>16 848</b>	<b>8 258</b>	<b>1 777</b>	<b>368</b>	<b>48.8</b>	<b>10.6</b>
621	Ambulatory health care services .....	25	D	D	D	c	D	D
6211	Offices of physicians .....	12	8 650	4 425	830	113	69.6	8.1
62111	Offices of physicians .....	12	8 650	4 425	830	113	69.6	8.1
621111	Offices of physicians (except mental health specialists) .....	12	8 650	4 425	830	113	69.6	8.1
6213	Offices of other health practitioners .....	4	D	D	D	b	D	D
624	Social assistance .....	10	D	D	D	c	D	D
6244	Child day care services .....	9	1 805	1 028	240	97	45.5	13.1
62441	Child day care services .....	9	1 805	1 028	240	97	45.5	13.1
624410	Child day care services .....	9	1 805	1 028	240	97	45.5	13.1

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF NEW CASTLE COUNTY, DE</b>								
<b>62</b>	<b>Health care &amp; social assistance</b>	<b>606</b>	<b>448 886</b>	<b>213 346</b>	<b>47 310</b>	<b>7 171</b>	<b>17.0</b>	<b>6.7</b>
621	Ambulatory health care services	481	D	D	D	h	D	D
6211	Offices of physicians	219	D	D	D	g	D	D
62111	Offices of physicians	219	D	D	D	g	D	D
621111	Offices of physicians (except mental health specialists)	212	D	D	D	g	D	D
621112	Offices of physicians, mental health specialists	7	D	D	D	b	D	D
6212	Offices of dentists	98	D	D	D	f	D	D
62121	Offices of dentists	98	D	D	D	f	D	D
621210	Offices of dentists	98	D	D	D	f	D	D
6213	Offices of other health practitioners	106	D	D	D	e	D	D
62131	Offices of chiropractors	29	7 953	3 140	664	111	21.8	6.4
621310	Offices of chiropractors	29	7 953	3 140	664	111	21.8	6.4
62132	Offices of optometrists	19	6 684	2 073	404	65	27.8	9.1
621320	Offices of optometrists	19	6 684	2 073	404	65	27.8	9.1
62133	Offices of mental health practitioners (except physicians)	10	D	D	D	b	D	D
621330	Offices of mental health practitioners (except physicians)	10	D	D	D	b	D	D
62134	Offices of physical, occup, & speech therapists & audiologists	35	D	D	D	c	D	D
621340	Offices of physical, occup, & speech therapists & audiologists	35	D	D	D	c	D	D
6213402	Physical & occupational therapists	28	D	D	D	c	D	D
62139	Offices of all other health practitioners	13	D	D	D	b	D	D
621391	Offices of podiatrists	6	2 247	883	269	29	29.4	—
6214	Outpatient care centers	17	D	D	D	c	D	D
62149	Other outpatient care centers	12	D	D	D	c	D	D
621498	All other outpatient care centers	10	D	D	D	b	D	D
6215	Medical & diagnostic laboratories	22	D	D	D	e	D	D
62151	Medical & diagnostic laboratories	22	D	D	D	e	D	D
621511	Medical laboratories	14	D	D	D	e	D	D
621512	Diagnostic imaging centers	8	D	D	D	c	D	D
6216	Home health care services	16	D	D	D	f	D	D
62161	Home health care services	16	D	D	D	f	D	D
621610	Home health care services	16	D	D	D	f	D	D
623	Nursing & residential care facilities	22	D	D	D	g	D	D
6231	Nursing care facilities	6	D	D	D	f	D	D
62311	Nursing care facilities	6	D	D	D	f	D	D
623110	Nursing care facilities	6	D	D	D	f	D	D
6232	Residential mental retardation/health & substance abuse facility	5	D	D	D	b	D	D
62321	Residential mental retardation facilities	5	D	D	D	b	D	D
623210	Residential mental retardation facilities	5	D	D	D	b	D	D
6233	Community care facilities for the elderly	8	D	D	D	f	D	D
62331	Community care facilities for the elderly	8	D	D	D	f	D	D
623312	Homes for the elderly	7	D	D	D	f	D	D
624	Social assistance	103	D	D	D	f	D	D
6244	Child day care services	91	D	D	D	f	D	D
62441	Child day care services	91	D	D	D	f	D	D
624410	Child day care services	91	D	D	D	f	D	D
<b>BALANCE OF SUSSEX COUNTY, DE</b>								
<b>62</b>	<b>Health care &amp; social assistance</b>	<b>111</b>	<b>56 500</b>	<b>27 099</b>	<b>6 389</b>	<b>1 060</b>	<b>21.1</b>	<b>9.3</b>
621	Ambulatory health care services	84	D	D	D	f	D	D
6211	Offices of physicians	49	26 423	14 504	3 492	314	30.2	8.2
62111	Offices of physicians	49	26 423	14 504	3 492	314	30.2	8.2
621111	Offices of physicians (except mental health specialists)	47	D	D	D	e	D	D
6212	Offices of dentists	10	4 829	1 733	390	70	6.0	—
62121	Offices of dentists	10	4 829	1 733	390	70	6.0	—
621210	Offices of dentists	10	4 829	1 733	390	70	6.0	—
6213	Offices of other health practitioners	21	D	D	D	b	D	D
6214	Outpatient care centers	3	4 455	1 353	307	39	—	44.6
623	Nursing & residential care facilities	4	D	D	D	e	D	D
624	Social assistance	23	D	D	D	c	D	D
6244	Child day care services	20	D	D	D	c	D	D
62441	Child day care services	20	D	D	D	c	D	D
624410	Child day care services	20	D	D	D	c	D	D

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

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



# Appendix A.

## Explanation of Terms

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### **ANNUAL PAYROLL**

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

### **EXPENSES (\$1,000)**

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

### **FIRST-QUARTER PAYROLL (\$1,000)**

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

### **NUMBER OF ESTABLISHMENTS**

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

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

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

### **NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12**

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

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## **RECEIPTS/REVENUE (\$1,000)**

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

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

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

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

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

## **SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)**

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

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

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

# Appendix B.

## NAICS Codes, Titles, and Descriptions

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### **62 HEALTH CARE AND SOCIAL ASSISTANCE**

The Health Care and Social Assistance sector comprises establishments providing health care and social assistance for individuals. The sector includes both health care and social assistance because it is sometimes difficult to distinguish between the boundaries of these two activities. The industries in this sector are arranged on a continuum starting with those establishments providing medical care exclusively, continuing with those providing health care and social assistance, and finally finishing with those providing only social assistance. The services provided by establishments in this sector are delivered by trained professionals. All industries in the sector share this commonality of process, namely, labor inputs of health practitioners or social workers with the requisite expertise. Many of the industries in the sector are defined based on the educational degree held by the practitioners included in the industry.

Excluded from this sector are aerobic classes in Subsector 713, Amusement, Gambling and Recreation Industries and nonmedical diet and weight reducing centers in Subsector 812, Personal and Laundry Services. Although these can be viewed as health services, these services are not typically delivered by health practitioners.

### **621 Ambulatory Health Care Services**

Industries in the Ambulatory Health Care Services subsector provide health care services directly or indirectly to ambulatory patients and do not usually provide inpatient services. Health practitioners in this subsector provide outpatient services, with the facilities and equipment not usually being the most significant part of the production process.

### **6211 Offices of Physicians**

This industry comprises establishments of health practitioners having the degree of M.D. (Doctor of medicine) or D.O. (Doctor of osteopathy) primarily engaged in the independent practice of general or specialized medicine (e.g., anesthesiology, oncology, ophthalmology, psychiatry) or surgery. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

### **62111 Offices of Physicians**

This industry comprises establishments of health practitioners having the degree of M.D. (Doctor of medicine) or

D.O. (Doctor of osteopathy) primarily engaged in the independent practice of general or specialized medicine (e.g., anesthesiology, oncology, ophthalmology, psychiatry) or surgery. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

### **621111 Offices of Physicians (Except Mental Health Specialists)**

This U.S. industry comprises establishments of health practitioners having the degree of M.D. (Doctor of medicine) or D.O. (Doctor of osteopathy) primarily engaged in the independent practice of general or specialized medicine (except psychiatry or psychoanalysis) or surgery. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621111 are comprised of these parts of the following SIC industries:

8011 (pt) Offices of Doctors of Medicine (Except Mental Health Specialists)

8031 (pt) Offices of Doctors of Osteopathy (Except Mental Health Specialists)

### **6211111 Offices of Doctors of Medicine (Except Mental Health Specialists)**

Establishments of licensed practitioners having the degree of M.D. (Doctor of medicine) primarily engaged in the private or group practice of general or specialized medicine or surgery (except the practice of mental health). These practitioners may provide services in their own facilities or in the facilities of others, such as hospitals or HMO medical centers. Included here are group clinics owned and operated by associated physicians.

### **6211112 Offices of Doctors of Osteopathy (Except Mental Health Specialists)**

Establishments of licensed practitioners having the degree of D.O. (Doctor of osteopathy) primarily engaged in the practice of general or specialized osteopathic medicine or surgery (except mental health specialists). Included here are group clinics owned and operated by associated osteopathic physicians.

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### **621112 Offices of Physicians, Mental Health Specialists**

This U.S. industry comprises establishments of health practitioners having the degree of M.D. (Doctor of medicine) or D.O. (Doctor of osteopathy) primarily engaged in the independent practice of psychiatry or psychoanalysis. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621112 are comprised of these parts of the following SIC industries:

- 8011 (pt) Offices of Doctors of Medicine (Mental Health Specialists)
- 8031 (pt) Offices of Doctors of Osteopathy (Mental Health Specialists)

### **621121 Offices of Doctors of Medicine, Mental Health Specialists**

Establishments of health practitioners having the degree of M.D. (Doctor of medicine) primarily engaged in the private or group practice of psychiatry or psychoanalysis. These practitioners may provide services in their own facilities or in the facilities of others, such as hospitals or HMO medical centers.

### **621122 Offices of Doctors of Osteopathy, Mental Health Specialists**

Establishments of health practitioners having the degree of D.O. (Doctor of osteopathy) primarily engaged in the private or group practice of psychiatry or psychoanalysis. These practitioners may provide services in their own facilities or in the facilities of others, such as hospitals or HMO medical centers.

### **6212 Offices of Dentists**

This industry comprises establishments of health practitioners having the degree of D.M.D. (Doctor of dental medicine), D.D.S. (Doctor of dental surgery), or D.D.Sc. (Doctor of dental science) primarily engaged in the independent practice of general or specialized dentistry or dental surgery. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers. They can provide either comprehensive preventive, cosmetic, or emergency care, or specialize in a single field of dentistry.

### **62121 Offices of Dentists**

This industry comprises establishments of health practitioners having the degree of D.M.D. (Doctor of dental medicine), D.D.S. (Doctor of dental surgery), or D.D.Sc. (Doctor of dental science) primarily engaged in the independent practice of general or specialized dentistry or dental surgery. These practitioners operate private or

group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers. They can provide either comprehensive preventive, cosmetic, or emergency care, or specialize in a single field of dentistry.

### **621210 Offices of Dentists**

This industry comprises establishments of health practitioners having the degree of D.M.D. (Doctor of dental medicine), D.D.S. (Doctor of dental surgery), or D.D.Sc. (Doctor of dental science) primarily engaged in the independent practice of general or specialized dentistry or dental surgery. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers. They can provide either comprehensive preventive, cosmetic, or emergency care, or specialize in a single field of dentistry.

The data published with NAICS code 621210 are comprised of the following SIC industry:

- 8021 Offices of Dentists

### **6213 Offices of Other Health Practitioners**

This industry group comprises establishments of independent health practitioners (except physicians and dentists).

### **62131 Offices of Chiropractors**

This industry comprises establishments of health practitioners having the degree of D.C. (Doctor of chiropractic) primarily engaged in the independent practice of chiropractic. These practitioners provide diagnostic and therapeutic treatment of neuromusculoskeletal and related disorders through the manipulation and adjustment of the spinal column and extremities, and operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

### **621310 Offices of Chiropractors**

This industry comprises establishments of health practitioners having the degree of D.C. (Doctor of chiropractic) primarily engaged in the independent practice of chiropractic. These practitioners provide diagnostic and therapeutic treatment of neuromusculoskeletal and related disorders through the manipulation and adjustment of the spinal column and extremities, and operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621310 are comprised of this part of the following SIC industry:

- 8041 Offices of Chiropractors



### **62132 Offices of Optometrists**

This industry comprises establishments of health practitioners having the degree of O.D. (Doctor of optometry) primarily engaged in the independent practice of optometry. These practitioners provide eye examinations to determine visual acuity or the presence of vision problems and to prescribe eyeglasses, contact lenses, and eye exercises. They operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers, and may also provide the same service as opticians, such as selling and fitting prescription eyeglasses and contact lenses.

### **621320 Offices of Optometrists**

This industry comprises establishments of health practitioners having the degree of O.D. (Doctor of optometry) primarily engaged in the independent practice of optometry. These practitioners provide eye examinations to determine visual acuity or the presence of vision problems and to prescribe eyeglasses, contact lenses, and eye exercises. They operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers, and may also provide the same service as opticians, such as selling and fitting prescription eyeglasses and contact lenses.

The data published with NAICS code 621320 are comprised of the following SIC industry:

8042 Offices of Optometrists

### **62133 Offices of Mental Health Practitioners (Except Physicians)**

This industry comprises establishments of independent mental health practitioners (except physicians) primarily engaged in (1) the diagnosis and treatment of mental, emotional, and behavioral disorders and/or (2) the diagnosis and treatment of individual or group social dysfunction brought about by such causes as mental illness, alcohol and substance abuse, physical and emotional trauma, or stress. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

### **621330 Offices of Mental Health Practitioners (Except Physicians)**

This industry comprises establishments of independent mental health practitioners (except physicians) primarily engaged in (1) the diagnosis and treatment of mental, emotional, and behavioral disorders and/or (2) the diagnosis and treatment of individual or group social dysfunction brought about by such causes as mental illness, alcohol and substance abuse, physical and emotional trauma, or stress. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621330 are comprised of this part of the following SIC industry:

8049 (pt) Offices of Mental Health Practitioners  
(Except Physicians)

### **62134 Offices of Physical, Occupational and Speech Therapists, and Audiologists**

This industry comprises establishments of independent health practitioners primarily engaged in one of the following: (1) administering medically prescribed physical therapy treatment for patients suffering from injuries or muscle, nerve, joint, and bone disease; (2) planning and administering educational, recreational, and social activities designed to help patients or individuals with disabilities, regain physical or mental functioning or to adapt to their disabilities; and (3) diagnosing and treating speech, language, or hearing problems. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

### **621340 Offices of Physical, Occupational and Speech Therapists, and Audiologists**

This industry comprises establishments of independent health practitioners primarily engaged in one of the following: (1) administering medically prescribed physical therapy treatment for patients suffering from injuries or muscle, nerve, joint, and bone disease; (2) planning and administering educational, recreational, and social activities designed to help patients or individuals with disabilities, regain physical or mental functioning or to adapt to their disabilities; and (3) diagnosing and treating speech, language, or hearing problems. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621340 are comprised of these parts of the following SIC industries:

8049 (pt) Offices of Speech Therapists and Audiologists

8049 (pt) Offices of Physical and Occupational Therapists

### **6213401 Speech Therapists and Audiologists**

Establishments of health practitioners primarily engaged in diagnosing and treating speech, language, or hearing problems. These practitioners may operate as a private or group practice in their own facilities or in the facilities of others.

### **6213402 Physical and Occupational Therapists**

Establishments of health practitioners primarily engaged in the following: (1) administering medically prescribed physical therapy treatment for patients suffering

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from injuries, or muscle, nerve, joint, and bone disease; or (2) planning and administering educational, recreational, and social activities designed to help patients or individuals with disabilities regain physical or mental functioning, or to adapt to their disabilities. These practitioners may operate as a private or group practice in their own facilities or in the facilities of others.

### **62139 Offices of All Other Health Practitioners**

This industry comprises establishments of independent health practitioners (except physicians; dentists; chiropractors; optometrists; mental health specialists; physical, occupational, and speech therapists; and audiologists). These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

### **621391 Offices of Podiatrists**

This U.S. industry comprises establishments of health practitioners having the degree of D.P. (Doctor of podiatry) primarily engaged in the independent practice of podiatry. These practitioners diagnose and treat diseases and deformities of the foot and operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621391 are comprised of the following SIC industry:

8043 Offices of Podiatrists

### **621399 Offices of All Other Miscellaneous Health Practitioners**

This U.S. industry comprises establishments of independent health practitioners (except physicians; dentists; chiropractors; optometrists; mental health specialists; physical, occupational, and speech therapists; audiologists; and podiatrists). These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621399 are comprised of this part of the following SIC industry:

8049 (pt) Offices of All Other Health Practitioners

### **6214 Outpatient Care Centers**

This NAICS industry group includes establishments classified in the following NAICS industries: 62141, Family Planning Centers; 62142, Outpatient Mental Health and Substance Abuse Centers; and 62149, Other Outpatient Care Centers.

### **62141 Family Planning Centers**

This industry comprises establishments with medical staff primarily engaged in providing a range of family planning services on an outpatient basis, such as contraceptive services, genetic and prenatal counseling, voluntary sterilization, and therapeutic and medically indicated termination of pregnancy.

### **621410 Family Planning Centers**

This industry comprises establishments with medical staff primarily engaged in providing a range of family planning services on an outpatient basis, such as contraceptive services, genetic and prenatal counseling, voluntary sterilization, and therapeutic and medically indicated termination of pregnancy.

The data published with NAICS code 621410 are comprised of these parts of the following SIC industries:

8093 (pt) Family Planning Centers

8099 (pt) Childbirth Preparation Classes

### **6214101 Childbirth Preparation Classes**

Establishments primarily engaged in providing childbirth preparation classes.

### **6214102 Family Planning Centers (Except Childbirth Preparation)**

Establishments, with medical staff, primarily engaged in providing a range of family planning services on an outpatient basis, such as contraceptive services, genetic and prenatal counseling, voluntary sterilization, and therapeutic and medically indicated termination of pregnancy.

### **62142 Outpatient Mental Health and Substance Abuse Centers**

This industry comprises establishments with medical staff primarily engaged in providing outpatient services related to the diagnosis and treatment of mental health disorders and alcohol and other substance abuse. These establishments generally treat patients who do not require inpatient treatment. They may provide a counseling staff and information regarding a wide range of mental health and substance abuse issues and/or refer patients to more extensive treatment programs, if necessary.

### **621420 Outpatient Mental Health and Substance Abuse Centers**

This industry comprises establishments with medical staff primarily engaged in providing outpatient services related to the diagnosis and treatment of mental health disorders and alcohol and other substance abuse. These establishments generally treat patients who do not require inpatient treatment. They may provide a counseling staff and information regarding a wide range of mental health and substance abuse issues and/or refer patients to more extensive treatment programs, if necessary.

The data published with NAICS code 621420 are comprised of this part of the following SIC industry:

8093 (pt) Outpatient Mental Health and Substance Abuse Centers

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### **62149 Other Outpatient Care Centers**

This industry comprises establishments with medical staff primarily engaged in providing general or specialized outpatient care (except family planning centers and outpatient mental health and substance abuse centers). Centers or clinics of health practitioners with different degrees from more than one industry practicing within the same establishment (i.e., Doctor of medicine and Doctor of dental medicine) are included in this industry.

### **621491 HMO Medical Centers**

This U.S. industry comprises establishments with physicians and other medical staff primarily engaged in providing a range of outpatient medical services to the health maintenance organization (HMO) subscribers with a focus generally on primary health care. These establishments are owned by the HMO. Included in this industry are HMO establishments that both provide health care services and underwrite health and medical insurance policies.

The data published with NAICS code 621491 are comprised of this part of the following SIC industry:

8011 (pt) HMO Medical Centers

### **621492 Kidney Dialysis Centers**

This U.S. industry comprises establishments with medical staff primarily engaged in providing outpatient kidney or renal dialysis services.

The data published with NAICS code 621492 are comprised of the following SIC industry:

8092 Kidney Dialysis Centers

### **621493 Freestanding Ambulatory Surgical and Emergency Centers**

This U.S. industry comprises establishments with physicians and other medical staff primarily engaged in (1) providing surgical services (e.g., orthoscopic and cataract surgery) on an outpatient basis or (2) providing emergency care services (e.g., setting broken bones, treating lacerations, or tending to patients suffering injuries as a result of accidents, trauma, or medical conditions necessitating immediate medical care) on an outpatient basis. Outpatient surgical establishments have specialized facilities, such as operating and recovery rooms, and specialized equipment, such as anesthetic or X-ray equipment.

The data published with NAICS code 621493 are comprised of this part of the following SIC industry:

8011 (pt) Freestanding Ambulatory Surgical and Emergency Centers

### **621498 All Other Outpatient Care Centers**

This U.S. industry comprises establishments with medical staff primarily engaged in providing general or specialized outpatient care (except family planning centers, outpatient mental health and substance abuse centers, HMO

medical centers, kidney dialysis centers, and freestanding ambulatory surgical and emergency centers). Centers or clinics of health practitioners with different degrees from more than one industry practicing within the same establishment (i.e., Doctor of medicine and Doctor of dental medicine) are included in this industry.

The data published with NAICS code 621498 are comprised of this part of the following SIC industry:

8093 (pt) All Other Outpatient Care Centers

### **6215 Medical and Diagnostic Laboratories**

This industry comprises establishments known as medical and diagnostic laboratories primarily engaged in providing analytic or diagnostic services, including body fluid analysis and diagnostic imaging, generally to the medical profession or to the patient on referral from a health practitioner.

### **62151 Medical and Diagnostic Laboratories**

This industry comprises establishments known as medical and diagnostic laboratories primarily engaged in providing analytic or diagnostic services, including body fluid analysis and diagnostic imaging, generally to the medical profession or to the patient on referral from a health practitioner.

### **621511 Medical Laboratories**

This U.S. industry comprises establishments known as medical laboratories primarily engaged in providing analytic or diagnostic services, including body fluid analysis, generally to the medical profession or to the patient on referral from a health practitioner.

The data published with NAICS code 621511 are comprised of this part of the following SIC industry:

8071 (pt) Medical Laboratories

### **621512 Diagnostic Imaging Centers**

This U.S. industry comprises establishments known as diagnostic imaging centers primarily engaged in producing images of the patient generally on referral from a health practitioner.

The data published with NAICS code 621512 are comprised of this part of the following SIC industry:

8071 (pt) Diagnostic Imaging Centers

### **6216 Home Health Care Services**

This industry comprises establishments primarily engaged in providing skilled nursing services in the home, along with a range of the following: personal care services; homemaker and companion services; physical therapy; medical social services; medications; medical

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equipment and supplies; counseling; 24-hour home care; occupation and vocational therapy; dietary and nutritional services; speech therapy; audiology; and high-tech care, such as intravenous therapy.

### **62161 Home Health Care Services**

This industry comprises establishments primarily engaged in providing skilled nursing services in the home, along with a range of the following: personal care services; homemaker and companion services; physical therapy; medical social services; medications; medical equipment and supplies; counseling; 24-hour home care; occupation and vocational therapy; dietary and nutritional services; speech therapy; audiology; and high-tech care, such as intravenous therapy.

### **621610 Home Health Care Services**

This industry comprises establishments primarily engaged in providing skilled nursing services in the home, along with a range of the following: personal care services; homemaker and companion services; physical therapy; medical social services; medications; medical equipment and supplies; counseling; 24-hour home care; occupation and vocational therapy; dietary and nutritional services; speech therapy; audiology; and high-tech care, such as intravenous therapy.

The data published with NAICS code 621610 are comprised of the following SIC industry:

8082 Home Health Care Services

### **6219 Other Ambulatory Health Care Services**

This industry group comprises establishments primarily engaged in providing ambulatory health care services (except offices of physicians, dentists, and other health practitioners; outpatient care centers; medical laboratories and diagnostic imaging centers; and home health care providers).

### **62191 Ambulance Services**

This industry comprises establishments primarily engaged in providing transportation of patients by ground or air, along with medical care. These services are often provided during a medical emergency but are not restricted to emergencies. The vehicles are equipped with lifesaving equipment operated by medically trained personnel.

### **621910 Ambulance Services**

This industry comprises establishments primarily engaged in providing transportation of patients by ground or air, along with medical care. These services are often provided during a medical emergency but are not restricted to emergencies. The vehicles are equipped with lifesaving equipment operated by medically trained personnel.

The data published with NAICS code 621910 are comprised of these parts of the following SIC industries:

4119 (pt) Ambulance or Rescue Service (Except by Air)

4522 (pt) Air Ambulance

### **6219101 Air Ambulance Services**

Establishments primarily engaged in providing air transportation of patients, along with medical care. This service is often provided during a medical emergency but is not restricted to emergencies. These aircraft are equipped with lifesaving equipment operated by medically trained personnel.

### **6219109 Ambulance or Rescue Service (Except by Air)**

Establishments primarily engaged in providing ground transportation of patients, along with medical care. This service is often provided during a medical emergency but is not restricted to emergencies. The vehicles are equipped with lifesaving equipment operated by medically trained personnel.

### **62199 All Other Ambulatory Health Care Services**

This industry comprises establishments primarily engaged in providing ambulatory health care services (except office physicians, dentists, and other health practitioners; outpatient care centers; medical and diagnostic laboratories; home health care providers; and ambulances).

### **621991 Blood and Organ Banks**

This U.S. industry comprises establishments primarily engaged in collecting, storing, and distributing blood and blood products and storing and distributing body organs.

The data published with NAICS code 621991 are comprised of this part of the following SIC industry:

8099 (pt) Blood and Organ Banks

### **621999 All Other Miscellaneous Ambulatory Health Care Services**

This U.S. industry comprises establishments primarily engaged in providing ambulatory health care services (except offices of physicians, dentists, and other health practitioners; outpatient care centers; medical and diagnostic laboratories; home health care providers; ambulances; and blood and organ banks).

The data published with NAICS code 621999 are comprised of this part of the following SIC industry:

8099 (pt) All Other Miscellaneous Ambulatory Health Care Services



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## 622 Hospitals

Industries in the Hospitals subsector provide medical, diagnostic, and treatment services that include physician, nursing, and other health services to inpatients and the specialized accommodation services required by inpatients. Hospitals may also provide outpatient services as a secondary activity. Establishments in the Hospitals subsector provide inpatient health services, many of which can only be provided using the specialized facilities and equipment that form a significant and integral part of the production process.

### 6221 General Medical and Surgical Hospitals

This industry comprises establishments known and licensed as general medical and surgical hospitals primarily engaged in providing diagnostic and medical treatment (both surgical and nonsurgical) to inpatients with any of a wide variety of medical conditions. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. These hospitals have an organized staff of physicians and other medical staff to provide patient care services. These establishments usually provide other services, such as outpatient services, anatomical pathology services, diagnostic X-ray services, clinical laboratory services, operating room services for a variety of procedures, and pharmacy services.

### 62211 General Medical and Surgical Hospitals

This industry comprises establishments known and licensed as general medical and surgical hospitals primarily engaged in providing diagnostic and medical treatment (both surgical and nonsurgical) to inpatients with any of a wide variety of medical conditions. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. These hospitals have an organized staff of physicians and other medical staff to provide patient care services. These establishments usually provide other services, such as outpatient services, anatomical pathology services, diagnostic X-ray services, clinical laboratory services, operating room services for a variety of procedures, and pharmacy services.

### 622110 General Medical and Surgical Hospitals

This industry comprises establishments known and licensed as general medical and surgical hospitals primarily engaged in providing diagnostic and medical treatment (both surgical and nonsurgical) to inpatients with any of a wide variety of medical conditions. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. These hospitals have an organized staff of physicians and other medical staff to provide patient care services. These establishments usually provide other

services, such as outpatient services, anatomical pathology services, diagnostic X-ray services, clinical laboratory services, operating room services for a variety of procedures, and pharmacy services.

The data published with NAICS code 622110 are comprised of these parts of the following SIC industries:

- 8062 General Medical and Surgical Hospitals
- 8069 (pt) Children's Hospitals (Except Government)
- 8069 (pt) Children's Hospitals (Government)

### 6221101 General Medical and Surgical Hospitals, Government

Government establishments, known and licensed as general medical and surgical hospitals, primarily engaged in providing diagnostic and therapeutic inpatient services. These establishments also provide continuous nursing services and typically provide a variety of ancillary services, such as outpatient, laboratory, operating room, and pharmacy services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete health care.

### 62211011 Children's Hospitals, Government

Government establishments, known and licensed as children's hospitals, primarily engaged in providing diagnostic and therapeutic inpatient services to children. These establishments also provide continuous nursing services and typically provide a variety of ancillary services, such as outpatient, laboratory, operating room, and pharmacy services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete health care.

### 62211012 General Medical and Surgical Hospitals (Except Children's Hospitals), Government

Government establishments, known and licensed as general medical and surgical hospitals, primarily engaged in providing diagnostic and therapeutic inpatient services. These establishments also provide continuous nursing services and typically provide a variety of ancillary services, such as outpatient, laboratory, operating room, and pharmacy services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete health care.

### 6221102 General Medical and Surgical Hospitals (Except Government)

Nongovernment establishments, known and licensed as general medical and surgical hospitals, primarily engaged in providing diagnostic and therapeutic inpatient services. These establishments also provide continuous nursing services and typically provide a variety of ancillary services,

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such as outpatient, laboratory, operating room, and pharmacy services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete health care.

### **62211021 Children's Hospitals (Except Government)**

Nongovernment establishments, known and licensed as children's hospitals, primarily engaged in providing diagnostic and therapeutic inpatient services to children. These establishments also provide continuous nursing services and typically provide a variety of ancillary services, such as outpatient, laboratory, operating room, and pharmacy services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete health care.

### **62211022 General Medical and Surgical Hospitals (Except Children's Hospitals, Except Government)**

Nongovernment establishments, known and licensed as general medical and surgical hospitals, primarily engaged in providing diagnostic and therapeutic inpatient services. These establishments also provide continuous nursing services and typically provide a variety of ancillary services, such as outpatient, laboratory, operating room, and pharmacy services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete health care.

### **6222 Psychiatric and Substance Abuse Hospitals**

This industry comprises establishments known and licensed as psychiatric and substance abuse hospitals primarily engaged in providing diagnostic, medical treatment, and monitoring services for inpatients who suffer from mental illness or substance abuse disorders. The treatment often requires an extended stay in the hospital. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. They have an organized staff of physicians and other medical staff to provide patient care services. Psychiatric, psychological, and social work services are available at the facility. These hospitals usually provide other services, such as outpatient services, clinical laboratory services, diagnostic X-ray services, and electroencephalograph services.

### **62221 Psychiatric and Substance Abuse Hospitals**

This industry comprises establishments known and licensed as psychiatric and substance abuse hospitals primarily engaged in providing diagnostic, medical treatment, and monitoring services for inpatients who suffer from mental illness or substance abuse disorders. The treatment often requires an extended stay in the hospital. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional

requirements. They have an organized staff of physicians and other medical staff to provide patient care services. Psychiatric, psychological, and social work services are available at the facility. These hospitals usually provide other services, such as outpatient services, clinical laboratory services, diagnostic X-ray services, and electroencephalograph services.

### **622210 Psychiatric and Substance Abuse Hospitals**

This industry comprises establishments known and licensed as psychiatric and substance abuse hospitals primarily engaged in providing diagnostic, medical treatment, and monitoring services for inpatients who suffer from mental illness or substance abuse disorders. The treatment often requires an extended stay in the hospital. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. They have an organized staff of physicians and other medical staff to provide patient care services. Psychiatric, psychological, and social work services are available at the facility. These hospitals usually provide other services, such as outpatient services, clinical laboratory services, diagnostic X-ray services, and electroencephalograph services.

The data published with NAICS code 622210 are comprised of these parts of the following SIC industries:

8063 Psychiatric Hospitals

8069 (pt) Substance Abuse Hospitals (Except Government)

8069 (pt) Substance Abuse Hospitals, (Government)

### **6222101 Psychiatric and Substance Abuse Hospitals, Government**

Government establishments, known and licensed as psychiatric and substance abuse hospitals, primarily engaged in providing diagnostic medical treatment and monitoring services for patients with psychiatric illnesses or substance abuse disorders. Psychiatric, psychological, and social work services are available at the facility. These establishments typically provide a variety of ancillary services, such as outpatient, clinical laboratory, diagnostic X-ray, and electroencephalograph services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities provide complete psychiatric care.

### **62221011 Substance Abuse Hospitals, Government**

Government establishments, known and licensed as hospitals, primarily engaged in providing diagnostic, inpatient treatment, and continuous nursing services for persons recovering from substance abuse. These establishments have organized medical staff, inpatient beds, and equipment and facilities to provide complete care to inpatients recovering from substance abuse.

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### **62221012 Psychiatric Hospitals, Government**

Government establishments, known and licensed as psychiatric hospitals, primarily engaged in providing diagnostic medical treatment and monitoring services for patients with psychiatric illnesses. Psychiatric, psychological, and social work services are available at the facility. These establishments typically provide a variety of ancillary services, such as outpatient, clinical laboratory, diagnostic X-ray, and electroencephalograph services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete psychiatric care.

### **6222102 Psychiatric and Substance Abuse Hospitals (Except Government)**

Nongovernment establishments, known and licensed as psychiatric and substance abuse hospitals, primarily engaged in providing diagnostic medical treatment and monitoring services for patients with psychiatric illnesses or substance abuse disorders. Psychiatric, psychological, and social work services are available at the facility. These establishments typically provide a variety of ancillary services, such as outpatient, clinical laboratory, diagnostic X-ray, and electroencephalograph services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete psychiatric care.

### **62221021 Substance Abuse Hospitals (Except Government)**

Nongovernment establishments, known and licensed as hospitals, primarily engaged in providing diagnostic, inpatient treatment, and continuous nursing services for persons recovering from substance abuse. These establishments have organized medical staff, inpatient beds, and equipment and facilities to provide complete care to inpatients recovering from substance abuse.

### **62221022 Psychiatric Hospitals (Except Government)**

Nongovernment establishments, known and licensed as psychiatric hospitals, primarily engaged in providing diagnostic medical treatment and monitoring services for patients with psychiatric illnesses. Psychiatric, psychological, and social work services are available at the facility. These establishments typically provide a variety of ancillary services, such as outpatient, clinical laboratory, diagnostic X-ray, and electroencephalograph services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete psychiatric care.

### **6223 Specialty (Except Psychiatric and Substance Abuse) Hospitals**

This industry consists of establishments known and licensed as specialty hospitals primarily engaged in providing diagnostic and medical treatment to inpatients with

a specific type of disease or medical condition (except psychiatric or substance abuse). Hospitals providing long-term care for the chronically ill and hospitals providing rehabilitation, restorative, and adjustive services to physically challenged or disabled people are included in this industry. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. They have an organized staff of physicians and other medical staff to provide patient care services. These hospitals may provide other services, such as outpatient services, diagnostic X-ray services, clinical laboratory services, operating room services, physical therapy services, educational and vocational services, and psychological and social work services.

### **62231 Specialty (Except Psychiatric and Substance Abuse) Hospitals**

This industry consists of establishments known and licensed as specialty hospitals primarily engaged in providing diagnostic and medical treatment to inpatients with a specific type of disease or medical condition (except psychiatric or substance abuse). Hospitals providing long-term care for the chronically ill and hospitals providing rehabilitation, restorative, and adjustive services to physically challenged or disabled people are included in this industry. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. They have an organized staff of physicians and other medical staff to provide patient care services. These hospitals may provide other services, such as outpatient services, diagnostic X-ray services, clinical laboratory services, operating room services, physical therapy services, educational and vocational services, and psychological and social work services.

### **622310 Specialty (Except Psychiatric and Substance Abuse) Hospitals**

This industry consists of establishments known and licensed as specialty hospitals primarily engaged in providing diagnostic and medical treatment to inpatients with a specific type of disease or medical condition (except psychiatric or substance abuse). Hospitals providing long-term care for the chronically ill and hospitals providing rehabilitation, restorative, and adjustive services to physically challenged or disabled people are included in this industry. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. They have an organized staff of physicians and other medical staff to provide patient care services. These hospitals may provide other services, such as outpatient services, diagnostic X-ray services, clinical laboratory services, operating room services, physical therapy services, educational and vocational services, and psychological and social work services.

The data published with NAICS code 622310 are comprised of these parts of the following SIC industries:

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8069 (pt) Other Specialty Hospitals (Except Government)

8069 (pt) Other Specialty Hospitals, (Government)

### **6223101 Specialty (Except Psychiatric and Abuse) Hospitals, Government**

Government establishments, known and licensed as specialty hospitals, primarily engaged in providing diagnostic and medical inpatient treatment for specialized categories of patients (except mental and substance abuse). These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide health care to specialized categories of patients.

### **6223102 Specialty (Except Psychiatric and Abuse, Except Government) Hospitals**

Nongovernment establishments, known and licensed as specialty hospitals, primarily engaged in providing diagnostic and medical inpatient treatment for specialized categories of patients (except mental and substance abuse). These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide health care to specialized categories of patients.

## **623 Nursing and Residential Care Facilities**

Industries in the Nursing and Residential Care Facilities subsector provide residential care combined with either nursing, supervisory, or other types of care as required by the residents. In this subsector, the facilities are a significant part of the production process and the care provided is a mix of health and social services with the health services being largely some level of nursing services.

### **6231 Nursing Care Facilities**

This industry comprises establishments primarily engaged in providing inpatient nursing and rehabilitative services. The care is generally provided for an extended period of time to individuals requiring nursing care. These establishments have a permanent core staff of registered or licensed practical nurses who, along with other staff, provide nursing and continuous personal care services.

#### **62311 Nursing Care Facilities**

This industry comprises establishments primarily engaged in providing inpatient nursing and rehabilitative services. The care is generally provided for an extended period of time to individuals requiring nursing care. These establishments have a permanent core staff of registered or licensed practical nurses who, along with other staff, provide nursing and continuous personal care services.

#### **623110 Nursing Care Facilities**

This industry comprises establishments primarily engaged in providing inpatient nursing and rehabilitative services. The care is generally provided for an extended

period of time to individuals requiring nursing care. These establishments have a permanent core staff of registered or licensed practical nurses who, along with other staff, provide nursing and continuous personal care services.

The data published with NAICS code 623110 are comprised of this part of the following SIC industry:

805 (pt) Nursing Care Facilities

### **6232 Residential Mental Retardation, Mental Health and Substance Abuse Facilities**

This industry group comprises establishments primarily engaged in providing residential care (but not licensed hospital care) to people with mental retardation, mental illness, or substance abuse problems.

#### **62321 Residential Mental Retardation Facilities**

This industry comprises establishments (e.g., group homes, hospitals, intermediate care facilities) primarily engaged in providing residential care services for persons diagnosed with mental retardation. These facilities may provide some health care, though the focus is room, board, protective supervision, and counseling.

#### **623210 Residential Mental Retardation Facilities**

This industry comprises establishments (e.g., group homes, hospitals, intermediate care facilities) primarily engaged in providing residential care services for persons diagnosed with mental retardation. These facilities may provide some health care, though the focus is room, board, protective supervision, and counseling.

The data published with NAICS code 623210 are comprised of this part of the following SIC industry:

805 (pt) Residential Mental Retardation Facilities

#### **62322 Residential Mental Health and Substance Abuse Facilities**

This industry comprises establishments primarily engaged in providing residential care and treatment for patients with mental health and substance abuse illnesses. These establishments provide room, board, supervision, and counseling services. Although medical services may be available at these establishments, they are incidental to the counseling, mental rehabilitation, and support services offered. These establishments generally provide a wide range of social services in addition to counseling.

#### **623220 Residential Mental Health and Substance Abuse Facilities**

This industry comprises establishments primarily engaged in providing residential care and treatment for patients with mental health and substance abuse illnesses. These establishments provide room, board, supervision, and counseling services. Although medical services may be available at these establishments, they are incidental to



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the counseling, mental rehabilitation, and support services offered. These establishments generally provide a wide range of social services in addition to counseling.

The data published with NAICS code 623220 are comprised of this part of the following SIC industry:

8361 (pt) Residential Mental Health and Substance Abuse Facilities

### **6233 Community Care Facilities for the Elderly**

This industry comprises establishments primarily engaged in providing residential and personal care services for (1) the elderly and other persons who are unable to fully care for themselves and/or (2) the elderly and other persons who do not desire to live independently. The care typically includes room, board, supervision, and assistance in daily living, such as housekeeping services. In some instances these establishments provide skilled nursing care for residents in separate on-site facilities.

#### **62331 Community Care Facilities for the Elderly**

This industry comprises establishments primarily engaged in providing residential and personal care services for (1) the elderly and other persons who are unable to fully care for themselves and/or (2) the elderly and other persons who do not desire to live independently. The care typically includes room, board, supervision, and assistance in daily living, such as housekeeping services. In some instances these establishments provide skilled nursing care for residents in separate on-site facilities.

#### **623311 Continuing Care Retirement Communities**

This U.S. industry comprises establishments primarily engaged in providing a range of residential and personal care services with on-site nursing care facilities for (1) the elderly and other persons who are unable to fully care for themselves and/or (2) the elderly and other persons who do not desire to live independently. Individuals live in a variety of residential settings with meals, housekeeping, social, leisure, and other services available to assist residents in daily living. Assisted-living facilities with on-site nursing care facilities are included in this industry.

The data published with NAICS code 623311 are comprised of this part of the following SIC industry:

805 (pt) Continuing Care Retirement Communities

#### **623312 Homes for the Elderly**

This U.S. industry comprises establishments primarily engaged in providing residential and personal care services (i.e., without on-site nursing care facilities) for (1) the elderly or other persons who are unable to fully care for themselves and/or (2) the elderly or other persons who do not desire to live independently. The care typically includes room, board, supervision, and assistance in daily living, such as housekeeping services.

The data published with NAICS code 623312 are comprised of this part of the following SIC industry:

8361 (pt) Homes for the Elderly

### **6239 Other Residential Care Facilities**

This industry group comprises establishments of residential care facilities (except residential mental retardation, mental health, and substance abuse facilities and community care facilities for the elderly).

#### **62399 Other Residential Care Facilities**

This industry comprises establishments primarily engaged in providing residential care (except residential mental retardation facilities, residential health and substance abuse facilities, continuing care retirement communities, and homes for the elderly). These establishments also provide supervision and personal care services.

#### **623990 Other Residential Care Facilities**

This industry comprises establishments primarily engaged in providing residential care (except residential mental retardation facilities, residential health and substance abuse facilities, continuing care retirement communities, and homes for the elderly). These establishments also provide supervision and personal care services.

The data published with NAICS code 623990 are comprised of this part of the following SIC industry:

8361 (pt) Other Residential Care Facilities

### **624 Social Assistance**

Industries in the Social Assistance subsector provide a wide variety of social assistance services directly to their clients. These services do not include residential or accommodation services, except on a short stay basis.

#### **6241 Individual and Family Services**

This NAICS industry group includes establishments classified in the following NAICS industries: 62411, Child and Youth Services; 62412, Services for the Elderly and Persons with Disabilities; and 62419, Other Individual and Family Services.

#### **62411 Child and Youth Services**

This industry comprises establishments primarily engaged in providing nonresidential social assistance services for children and youth. These establishments provide for the welfare of children in such areas as adoption and foster care, drug prevention, life skills training, and positive social development.

#### **624110 Child and Youth Services**

This industry comprises establishments primarily engaged in providing nonresidential social assistance services for children and youth. These establishments provide for the welfare of children in such areas as adoption and foster care, drug prevention, life skills training, and positive social development.

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The data published with NAICS code 624110 are comprised of these parts of the following SIC industries:

8322 (pt) Child and Youth Services

8641 (pt) Scouting and Related Youth Development Organizations

For the 1997 Economic Census, scouting and related youth development organizations are classified here in 624110.

### **6241101 Child and Youth Services (Except Scouting and Related Youth Development Organizations)**

Establishments primarily engaged in providing nonresidential social assistance services for children and youth. These establishments provide for the welfare of children in areas, such as adoption and foster care, drug prevention, life skills training, and positive social development.

### **6241102 Scouting and Related Youth Development Organizations**

Establishments primarily engaged in providing guidance, life skills training, positive social development and character through youth development organizations, such as scouting.

### **62412 Services for the Elderly and Persons With Disabilities**

This industry comprises establishments primarily engaged in providing nonresidential social assistance services to improve the quality of life for the elderly, persons diagnosed with mental retardation, or persons with disabilities. These establishments provide for the welfare of these of individuals in such areas as day care, nonmedical home care or homemaker services, social activities, group support, and companionship.

### **624120 Services for the Elderly and Persons With Disabilities**

This industry comprises establishments primarily engaged in providing nonresidential social assistance services to improve the quality of life for the elderly, persons diagnosed with mental retardation, or persons with disabilities. These establishments provide for the welfare of these of individuals in such areas as day care, nonmedical home care or homemaker services, social activities, group support, and companionship.

The data published with NAICS code 624120 are comprised of this part of the following SIC industry:

8322 (pt) Services for the Elderly and Persons With Disabilities

### **62419 Other Individual and Family Services**

This industry comprises establishments primarily engaged in providing nonresidential individual and family social assistance services (except those specifically directed toward children, the elderly, persons diagnosed with mental retardation, or persons with disabilities).

### **624190 Other Individual and Family Services**

This industry comprises establishments primarily engaged in providing nonresidential individual and family social assistance services (except those specifically directed toward children, the elderly, persons diagnosed with mental retardation, or persons with disabilities).

The data published with NAICS code 624190 are comprised of this part of the following SIC industry:

8322 (pt) Other Individual and Family Social Services

### **6242 Community Food and Housing, and Emergency and Other Relief Services**

This NAICS industry group includes establishments classified in the following NAICS industries: 62421, Community Food Services; 62422, Community Housing Services; and 62423, Emergency and Other Relief Services.

### **62421 Community Food Services**

This industry comprises establishments primarily engaged in the collection, preparation, and delivery of food for the needy. Establishments in this industry may also distribute clothing and blankets to the poor. These establishments may prepare and deliver meals to persons who by reason of age, disability, or illness are unable to prepare meals for themselves; collect and distribute salvageable or donated food; or prepare and provide meals at fixed or mobile locations. Food banks, meal delivery programs, and soup kitchens are included in this industry.

### **624210 Community Food Services**

This industry comprises establishments primarily engaged in the collection, preparation, and delivery of food for the needy. Establishments in this industry may also distribute clothing and blankets to the poor. These establishments may prepare and deliver meals to persons who by reason of age, disability, or illness are unable to prepare meals for themselves; collect and distribute salvageable or donated food; or prepare and provide meals at fixed or mobile locations. Food banks, meal delivery programs, and soup kitchens are included in this industry.

The data published with NAICS code 624210 are comprised of this part of the following SIC industry:

8322 (pt) Community Food Services

### **62422 Community Housing Services**

This industry comprises establishments primarily engaged in providing one or more of the following community housing services: (1) short term emergency shelter for victims of domestic violence, sexual assault, or child abuse; (2) temporary residential shelter for the homeless, runaway youths, and patients and families caught in medical crises; (3) transitional housing for low-income individuals and families; (4) volunteer construction or repair of low cost housing, in partnership with the homeowner who

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may assist in construction or repair work; and (5) repair of homes for elderly or disabled homeowners. These establishments may operate their own shelter; or may subsidize housing using existing homes, apartments, hotels, or motels; or may require a low-cost mortgage or work (sweat) equity.

### **624221 Temporary Shelters**

This U.S. industry comprises establishments primarily engaged in providing (1) short term emergency shelter for victims of domestic violence, sexual assault, or child abuse and/or (2) temporary residential shelter for homeless individuals or families, runaway youth, and patients and families caught in medical crises. These establishments may operate their own shelters or may subsidize housing using existing homes, apartments, hotels, or motels.

The data published with NAICS code 624221 are comprised of this part of the following SIC industry:

8322 (pt) Temporary Shelters

### **624229 Other Community Housing Services**

This U.S. industry comprises establishments primarily engaged in providing one or more of the following community housing services: (1) transitional housing to low-income individuals and families; (2) volunteer construction or repair of low-cost housing, in partnership with the homeowner who may assist in the construction or repair work; and (3) the repair of homes for elderly or disabled homeowners. These establishments may subsidize housing using existing homes, apartments, hotels, or motels or may require a low-cost mortgage or sweat equity. These establishments may also provide low-income families with furniture and household supplies.

The data published with NAICS code 624229 are comprised of this part of the following SIC industry:

8322 (pt) Other Community Housing Services

### **62423 Emergency and Other Relief Services**

This industry comprises establishments primarily engaged in providing food, shelter, clothing, medical relief, resettlement, and counseling to victims of domestic or international disasters or conflicts (e.g., wars).

### **624230 Emergency and Other Relief Services**

This industry comprises establishments primarily engaged in providing food, shelter, clothing, medical relief, resettlement, and counseling to victims of domestic or international disasters or conflicts (e.g., wars).

The data published with NAICS code 624230 are comprised of this part of the following SIC industry:

8322 (pt) Emergency and Other Relief Services

### **6243 Vocational Rehabilitation Services**

This industry comprises (1) establishments primarily engaged in providing vocational rehabilitation or habilitation services, such as job counseling, job training, and work experience, to unemployed and underemployed persons, persons with disabilities, and persons who have a job market disadvantage because of lack of education, job skill, or experience and (2) establishments primarily engaged in providing training and employment to persons with disabilities. Vocational rehabilitation job training facilities (except schools) and sheltered workshops (i.e., work experience centers) are included in this industry.

### **62431 Vocational Rehabilitation Services**

This industry comprises (1) establishments primarily engaged in providing vocational rehabilitation or habilitation services, such as job counseling, job training, and work experience, to unemployed and underemployed persons, persons with disabilities, and persons who have a job market disadvantage because of lack of education, job skill, or experience and (2) establishments primarily engaged in providing training and employment to persons with disabilities. Vocational rehabilitation job training facilities (except schools) and sheltered workshops (i.e., work experience centers) are included in this industry.

### **624310 Vocational Rehabilitation Services**

This industry comprises (1) establishments primarily engaged in providing vocational rehabilitation or habilitation services, such as job counseling, job training, and work experience, to unemployed and underemployed persons, persons with disabilities, and persons who have a job market disadvantage because of lack of education, job skill, or experience and (2) establishments primarily engaged in providing training and employment to persons with disabilities. Vocational rehabilitation job training facilities (except schools) and sheltered workshops (i.e., work experience centers) are included in this industry.

The data published with NAICS code 624310 are comprised of the following SIC industry:

8331 Vocational Rehabilitation Services

### **6244 Child Day Care Services**

This industry comprises establishments primarily engaged in providing day care of infants or children. These establishments generally care for preschool children, but may care for older children when they are not in school and may also offer prekindergarten educational programs.

### **62441 Child Day Care Services**

This industry comprises establishments primarily engaged in providing day care of infants or children. These establishments generally care for preschool children, but may care for older children when they are not in school and may also offer prekindergarten educational programs.

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### **624410 Child Day Care Services**

This industry comprises establishments primarily engaged in providing day care of infants or children. These establishments generally care for preschool children, but may care for older children when they are not in school and may also offer prekindergarten educational programs.

The data published with NAICS code 624410 are comprised of these parts of the following SIC industries:

- 7299 (pt) Babysitting Services
- 8351 Child Day Care Services

### **6244101 Child Day Care Services (Except Babysitting Services)**

Establishments primarily engaged in providing day care of infants or children. These establishments generally care for preschool children, but may care for older children when they are not in school and may also offer prekindergarten educational programs.

### **6244102 Babysitting Services**

Establishments primarily engaged in babysitting children on an intermittent or irregular basis.



# Appendix C.

## Coverage and Methodology

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### MAIL/NONMAIL UNIVERSE

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

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

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

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

### INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

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

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

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

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## METHOD OF ASSIGNING TAX STATUS

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

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

## RELIABILITY OF DATA

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

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

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

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

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

## TREATMENT OF NONRESPONSE

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

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

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

# Appendix D. Geographic Notes

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## **DELAWARE**

**Milford** is in Kent and Sussex Counties.

**Smyrna** is in Kent and New Castle Counties.

# Appendix E. Metropolitan Areas

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## **DELAWARE**

### **Dover, DE MSA**

Kent County, DE

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

Atlantic—Cape May, NJ PMSA

Atlantic County, NJ

Cape May County, NJ

Philadelphia, PA—NJ PMSA

Burlington County, NJ

Camden County, NJ

Gloucester County, NJ

Salem County, NJ

Bucks County, PA

Chester County, PA

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

Philadelphia, PA—NJ PMSA—Con.

Delaware County, PA

Montgomery County, PA

Philadelphia County, PA

Vineland—Millville—Bridgeton, NJ PMSA

Cumberland County, NJ

Wilmington—Newark, DE—MD PMSA

New Castle County, DE

Cecil County, MD

### **Wilmington—Newark, DE—MD PMSA**

New Castle County, DE

Cecil County, MD

