

Vermont

1997

Issued December 1999

EC97S81A-VT

**1997 Economic Census**

*Other Services (Except Public Administration)*

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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# Other Services (Except Public Administration)

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## SCOPE

The Other Services (Except Public Administration) sector (sector 81) of the 1997 Economic Census covers establishments with payroll engaged in providing services not specifically provided for elsewhere in the North American Industry Classification System (NAICS). Establishments in this sector are primarily engaged in activities such as repair and maintenance of equipment and machinery, personal and laundry services, and religious, grantmaking, civic, professional, and similar organizations. Establishments providing death care services, pet care services, photofinishing services, temporary parking services, and dating services are also included.

Private households that employ workers on or about the premises in activities primarily concerned with the operation of the household are included in this sector, but are not included in the scope of the census.

Excluded from this sector are establishments primarily engaged in selling (at retail locations) new equipment and also performing repairs and general maintenance on new equipment. These establishments are classified in Sector 44-45, Retail Trade.

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 81 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>VERMONT</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>81</b>      | <b>Other services (except public administration) .....</b>              | <b>1 171</b>            | <b>304 702</b>     | <b>76 443</b>            | <b>17 438</b>                   | <b>4 490</b>  | <b>31.7</b>                              | <b>4.0</b>             |
| 811            | Repair & maintenance .....  | 657                     | 215 670            | 47 357                   | 10 915                          | 2 263   | 33.2                                     | 2.0                    |
| 8111           | Automotive repair & maintenance .....                                   | 469                     | 160 379            | 32 652                   | 7 538                           | 1 631   | 34.8                                     | 2.3                    |
| 81111          | Automotive mechanical & electrical repair & maintenance .....           | 332                     | 109 661            | 20 204                   | 4 675                           | 1 012   | 36.8                                     | 2.6                    |
| 811111         | General automotive repair .....   | 303                     | 98 627             | 17 659                   | 4 136                           | 904   | 38.6                                     | 2.5                    |
| 811112         | Automotive exhaust system repair .....                                  | 11                      | 5 032              | 1 384                    | 293                             | 55  | 29.4                                     | —                      |
| 811113         | Automotive transmission repair .....                                    | 7                       | 2 806              | 392                      | 70                              | 17  | 16.9                                     | 14.7                   |
| 811118         | Other automotive mechanical & electrical repair & maintenance .....     | 11                      | 3 196              | 769                      | 176                             | 36  | 11.7                                     | —                      |
| 811182         | Brake, front end, & wheel alignment .....                               | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 811183         | Electrical repair shops, motor vehicle .....                            | 4                       | 805                | 168                      | 29                              | 11  | 31.6                                     | —                      |
| 811184         | Radiator repair .....   | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 81112          | Automotive body, paint, interior, & glass repair .....                  | 103                     | 41 331             | 9 934                    | 2 307                           | 446   | 30.3                                     | 1.5                    |
| 811121         | Automotive body, paint, & interior repair & maintenance .....           | 88                      | 32 459             | 7 976                    | 1 870                           | 358   | 37.0                                     | 1.9                    |
| 8111211        | Paint or body repair shops .....  | 88                      | 32 459             | 7 976                    | 1 870                           | 358   | 37.0                                     | 1.9                    |
| 811122         | Automotive glass replacement shops .....                                | 15                      | 8 872              | 1 958                    | 437                             | 88  | 6.0                                      | —                      |
| 81119          | Other automotive repair & maintenance .....                             | 34                      | 9 387              | 2 514                    | 556                             | 173   | 29.8                                     | 2.7                    |
| 811191         | Automotive oil change & lubrication shops .....                         | 6                       | 2 656              | 783                      | 169                             | 48  | —  | .3                     |
| 811192         | Carwashes .....   | 25                      | 5 921              | 1 495                    | 340                             | 112   | 40.6                                     | 4.1                    |
| 811198         | All other automotive repair & maintenance .....                         | 3                       | 810                | 236                      | 47                              | 13  | D  | —                      |
| 8112           | Electronic & precision equipment repair & maintenance .....             | 39                      | 24 909             | 7 432                    | 1 756                           | 250   | 24.4                                     | 1.4                    |
| 81121          | Electronic & precision equipment repair & maintenance .....             | 39                      | 24 909             | 7 432                    | 1 756                           | 250   | 24.4                                     | 1.4                    |
| 811211         | Consumer electronics repair & maintenance .....                         | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 811212         | Computer & office machine repair & maintenance .....                    | 22                      | 19 903             | 5 052                    | 1 258                           | 174   | 24.5                                     | 1.4                    |
| 811213         | Communication equipment repair & maintenance .....                      | 6                       | 2 996              | 1 709                    | 342                             | 39  | 18.6                                     | .5                     |
| 811219         | Other electronic & precision equipment repair & maintenance .....       | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 8113           | Commercial & industrial machinery & equip (exc auto & electr) R&M ..... | 53                      | D                  | D                        | D                               | c   | D  | D                      |
| 81131          | Commercial & industrial machinery & equip (exc auto & electr) R&M ..... | 53                      | D                  | D                        | D                               | c   | D  | D                      |
| 811310         | Commercial & industrial machinery & equip (exc auto & electr) R&M ..    | 53                      | D                  | D                        | D                               | c   | D  | D                      |
| 8114           | Personal & household goods repair & maintenance .....                   | 96                      | D                  | D                        | D                               | c   | D  | D                      |
| 81141          | Home & garden equipment & appliance repair & maintenance .....          | 33                      | 5 450              | 1 466                    | 324                             | 81  | 39.2                                     | .7                     |
| 811411         | Home & garden equipment repair & maintenance .....                      | 19                      | 3 683              | 513                      | 111                             | 37  | 46.4                                     | —                      |
| 811412         | Appliance repair & maintenance .....                                    | 14                      | 1 767              | 953                      | 213                             | 44  | 24.0                                     | 2.3                    |
| 81142          | Reupholstery & furniture repair .....                                   | 16                      | D                  | D                        | D                               | b   | D  | D                      |
| 811420         | Reupholstery & furniture repair .....                                   | 16                      | D                  | D                        | D                               | b   | D  | D                      |
| 81143          | Footwear & leather goods repair .....                                   | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 811430         | Footwear & leather goods repair .....                                   | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 81149          | Other personal & household goods repair & maintenance .....             | 45                      | 7 245              | 1 939                    | 428                             | 116   | 31.0                                     | 2.3                    |
| 811490         | Other personal & household goods repair & maintenance .....             | 45                      | 7 245              | 1 939                    | 428                             | 116   | 31.0                                     | 2.3                    |
| 8114901        | Watch, clock, & jewelry repair .....                                    | 7                       | 707                | 233                      | 50                              | 13  | 25.6                                     | —                      |
| 8114902        | Boat repair .....   | 7                       | 1 254              | 357                      | 75                              | 15  | 67.7                                     | 7.7                    |
| 8114903        | Welding repair .....  | 14                      | 1 881              | 479                      | 99                              | 24  | 27.4                                     | —                      |
| 8114904        | Garment repair & alteration services .....                              | 4                       | 375                | 97                       | 19                              | 10  | 56.5                                     | —                      |
| 8114909        | All other repair & related services .....                               | 13                      | 3 028              | 773                      | 185                             | 54  | 16.1                                     | 2.4                    |
| 812            | Personal & laundry services .....                                       | 514                     | 89 032             | 29 086                   | 6 523                           | 2 227   | 28.3                                     | 8.9                    |
| 8121           | Personal care services .....  | 275                     | 28 429             | 11 271                   | 2 603                           | 915   | 33.3                                     | 4.8                    |
| 81211          | Hair, nail, & skin care services .....                                  | 252                     | 25 720             | 10 590                   | 2 413                           | 828   | 35.7                                     | 4.8                    |
| 812111         | Barber shops .....  | 7                       | 337                | 122                      | 32                              | 11  | 37.4                                     | 6.5                    |
| 812112         | Beauty shops .....  | 240                     | 25 023             | 10 410                   | 2 370                           | 813   | 35.0                                     | 4.8                    |
| 812113         | Nail salons .....   | 5                       | 360                | 58                       | 11                              | 4   | 80.8                                     | 1.9                    |
| 81219          | Other personal care services .....                                      | 23                      | 2 709              | 681                      | 190                             | 87  | 10.3                                     | 5.0                    |
| 812191         | Diet & weight reducing services .....                                   | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 812199         | Other personal care services .....                                      | 18                      | D                  | D                        | D                               | b   | D  | D                      |
| 8122           | Death care services .....   | 101                     | 20 198             | 5 459                    | 1 040                           | 240   | 26.1                                     | 9.6                    |
| 81221          | Funeral homes & funeral services .....                                  | 50                      | 17 866             | 4 465                    | 966                             | 191   | 28.6                                     | 8.5                    |
| 812210         | Funeral homes & funeral services .....                                  | 50                      | 17 866             | 4 465                    | 966                             | 191   | 28.5                                     | 8.5                    |
| 8122101        | Funeral homes .....   | 49                      | D                  | D                        | D                               | c   | D  | D                      |
| 8122102        | Other funeral services .....  | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| 81222          | Cemeteries & crematories .....  | 51                      | 2 332              | 994                      | 74                              | 49  | 8.2                                      | 17.8                   |
| 812220         | Cemeteries & crematories .....  | 51                      | 2 332              | 994                      | 74                              | 49  | 8.2                                      | 17.8                   |
| 8123           | Drycleaning & laundry services .....                                    | 95                      | 27 871             | 8 766                    | 2 022                           | 860   | 34.6                                     | 11.9                   |
| 81231          | Coin-operated laundries & drycleaners .....                             | 42                      | 6 777              | 1 603                    | 379                             | 185   | 32.0                                     | 11.7                   |
| 812310         | Coin-operated laundries & drycleaners .....                             | 42                      | 6 777              | 1 603                    | 379                             | 185   | 32.0                                     | 11.7                   |
| 8123101        | Coin-operated laundry routes .....                                      | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| 8123102        | Coin-operated laundries & drycleaning stores .....                      | 41                      | D                  | D                        | D                               | c   | D  | D                      |
| 81232          | Drycleaning & laundry services (except coin-operated) .....             | 46                      | 9 058              | 3 486                    | 812                             | 263   | 21.4                                     | 27.9                   |
| 812320         | Drycleaning & laundry services (except coin-operated) .....             | 46                      | 9 058              | 3 486                    | 812                             | 263   | 21.4                                     | 27.9                   |
| 8123201        | Laundries, family & commercial .....                                    | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 8123202        | Drycleaning plants .....  | 40                      | 8 277              | 3 241                    | 751                             | 250   | 21.2                                     | 30.5                   |
| 8123203        | Garment pressing & agents for laundries .....                           | 4                       | D                  | D                        | D                               | a   | D  | D                      |
| 81233          | Linen & uniform supply .....  | 7                       | 12 036             | 3 677                    | 831                             | 412   | 46.0                                     | —                      |
| 812331         | Linen supply .....  | 5                       | D                  | D                        | D                               | e   | D  | D                      |
| 8123311        | Linen supply (except diaper service) .....                              | 5                       | D                  | D                        | D                               | e   | D  | D                      |
| 812332         | Industrial launderers .....   | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 8129           | Other personal services .....   | 43                      | 12 534             | 3 590                    | 858                             | 212   | 6.2                                      | 10.5                   |
| 81292          | Photofinishing .....  | 31                      | 10 925             | 3 124                    | 749                             | 183   | 5.5                                      | 1.3                    |
| 812921         | Photofinishing laboratories (except one-hour) .....                     | 8                       | 6 245              | 2 017                    | 483                             | 107   | 4.8                                      | —                      |
| 812922         | One-hour photofinishing .....   | 23                      | 4 680              | 1 107                    | 266                             | 76  | 6.5                                      | 2.9                    |
| 81293          | Parking lots & garages .....  | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 812930         | Parking lots & garages .....  | 5                       | D                  | D                        | D                               | b   | D  | D                      |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business                      | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts—                     |                        |
|------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
|            |   |                         |                    |                          |                                 |   | From administrative records <sup>1</sup> | Estimated <sup>2</sup> |
|            | <b>VERMONT—Con.</b>                                       |                         |                    |                          |                                 |   |  |                        |
| <b>81</b>  | <b>Other services (except public administration)—Con.</b> |                         |                    |                          |                                 |   |  |                        |
| 812        | Personal & laundry services—Con.                          |                         |                    |                          |                                 |   |  |                        |
| 8129       | Other personal services—Con.                              |                         |                    |                          |                                 |   |  |                        |
| 81299      | All other personal services . . . . .                     | 7                       | D                  | D                        | D                               | a   | D  | D                      |
| 812990     | All other personal services . . . . .                     | 7                       | D                  | D                        | D                               | a   | D  | D                      |
| 8129901    | Bail bonding . . . . .                                    | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 8129909    | All other miscellaneous personal services . . . . .       | 5                       | D                  | D                        | D                               | a   | D  | D                      |

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

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

**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>VERMONT</b>  |                         |                   |                    |                          |                                 |   |  |                        |
| <b>81</b>  | <b>Other services (except public administration) .</b>                    | <b>431</b>              | <b>226 415</b>    | <b>145 898</b>     | <b>53 043</b>            | <b>10 854</b>                   | <b>2 859</b>  | <b>19.2</b>                              | <b>10.3</b>            |
| 813        | Religious/grantmaking/civic/professional & similar org . . . . .          | 431                     | 226 415           | 145 898            | 53 043                   | 10 854                          | 2 859   | 19.2                                     | 10.3                   |
| 8132       | Grantmaking & giving services . . . . .                                   | 50                      | 83 018            | 13 994             | 7 018                    | 1 597                           | 248   | 16.3                                     | 1.5                    |
| 81321      | Grantmaking & giving services . . . . .                                   | 50                      | 83 018            | 13 994             | 7 018                    | 1 597                           | 248   | 16.3                                     | 1.5                    |
| 813211     | Grantmaking foundations . . . . .   | 27                      | 67 035            | 7 785              | 3 814                    | 849                             | 141   | 13.3                                     | 1.8                    |
| 813212     | Voluntary health organizations . . . . .                                  | 13                      | 9 564             | 4 645              | 2 438                    | 577                             | 77  | 24.7                                     | .3                     |
| 813219     | Other grantmaking & giving services . . . . .                             | 10                      | 6 419             | 1 564              | 766                      | 171                             | 30  | 35.0                                     | —                      |
| 8133       | Social advocacy organizations . . . . .                                   | 72                      | 39 198            | 35 438             | 15 870                   | 2 334                           | 676   | 15.2                                     | 9.5                    |
| 81331      | Social advocacy organizations . . . . .                                   | 72                      | 39 198            | 35 438             | 15 870                   | 2 334                           | 676   | 15.2                                     | 9.5                    |
| 813311     | Human rights organizations . . . . .                                      | 8                       | 2 138             | 2 123              | 892                      | 370                             | 58  | 20.3                                     | 1.6                    |
| 813312     | Environment, conservation, & wildlife organizations . . . . .             | 36                      | 12 317            | 10 611             | 3 981                    | 703                             | 154   | 16.8                                     | 26.9                   |
| 813319     | Other social advocacy organizations . . . . .                             | 28                      | 24 743            | 22 704             | 10 997                   | 1 261                           | 464   | 14.0                                     | 1.5                    |
| 8134       | Civic & social organizations . . . . .                                    | 138                     | 36 056            | 32 892             | 9 038                    | 1 628                           | 1 065   | 28.2                                     | 29.2                   |
| 81341      | Civic & social organizations . . . . .                                    | 138                     | 36 056            | 32 892             | 9 038                    | 1 628                           | 1 065   | 28.2                                     | 29.2                   |
| 813410     | Civic & social organizations . . . . .                                    | 138                     | 36 056            | 32 892             | 9 038                    | 1 628                           | 1 065   | 28.2                                     | 29.2                   |
| 8134101    | Civic & social organizations, with restaurants & bars . . . . .           | 97                      | 26 799            | 24 533             | 5 368                    | 1 245                           | 636   | 31.0                                     | 33.3                   |
| 8134102    | Civic & social organizations, without restaurants & bars . . . . .        | 41                      | 9 257             | 8 359              | 3 670                    | 383                             | 429   | 20.3                                     | 17.3                   |
| 8139       | Business/professional/labor/political/& similar organizations . . . . .   | 171                     | 68 143            | 63 574             | 21 117                   | 5 295                           | 870   | 20.2                                     | 11.6                   |
| 81391      | Business associations . . . . .   | 70                      | 23 140            | 21 663             | 6 899                    | 1 710                           | 282   | 38.5                                     | 5.9                    |
| 813910     | Business associations . . . . .   | 70                      | 23 140            | 21 663             | 6 899                    | 1 710                           | 282   | 38.5                                     | 5.9                    |
| 81392      | Professional organizations . . . . .                                      | 24                      | 13 984            | 13 569             | 5 298                    | 1 459                           | 138   | 18.7                                     | 3.5                    |
| 813920     | Professional organizations . . . . .                                      | 24                      | 13 984            | 13 569             | 5 298                    | 1 459                           | 138   | 18.7                                     | 3.5                    |
| 81399      | Other similar organizations (exc bus, prof, labor, & political) . . . . . | 77                      | 31 019            | 28 342             | 8 920                    | 2 126                           | 450   | 7.1                                      | 19.6                   |
| 813990     | Other similar organizations (exc bus, prof, labor, & political) . . . . . | 77                      | 31 019            | 28 342             | 8 920                    | 2 126                           | 450   | 7.1                                      | 19.6                   |

<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>BURLINGTON, VT MSA</b>                      |   |                         |                    |                          |                                 |   |  |                        |
| <b>81</b>                                      | <b>Other services (except public administration) . . . . .</b>              | <b>335</b>              | <b>104 893</b>     | <b>31 074</b>            | <b>7 112</b>                    | <b>1 620</b>  | <b>24.4</b>                              | <b>4.6</b>             |
| 811  | Repair & maintenance . . . . .  | 178                     | 75 336             | 20 255                   | 4 636                           | 885   | 26.1                                     | 1.0                    |
| 8111   | Automotive repair & maintenance . . . . .                                   | 120                     | 45 548             | 10 623                   | 2 446                           | 526   | 30.0                                     | 1.6                    |
| 81111  | Automotive mechanical & electrical repair & maintenance . . . . .           | 69                      | 24 044             | 5 596                    | 1 302                           | 271   | 33.1                                     | 1.7                    |
| 811111   | General automotive repair . . . . .   | 61                      | 20 068             | 4 723                    | 1 141                           | 237   | 35.7                                     | 2.0                    |
| 811113   | Automotive transmission repair . . . . .                                    | 4                       | 1 886              | 274                      | 40                              | 10  | 5.6                                      | —                      |
| 81112  | Automotive body, paint, interior, & glass repair . . . . .                  | 38                      | 16 252             | 3 731                    | 854                             | 163   | 24.1                                     | 1.8                    |
| 811121   | Automotive body, paint, & interior repair & maintenance . . . . .           | 30                      | 11 834             | 2 784                    | 646                             | 123   | 28.6                                     | 2.5                    |
| 8111211  | Paint or body repair shops . . . . .  | 30                      | 11 834             | 2 784                    | 646                             | 123   | 28.6                                     | 2.5                    |
| 811122   | Automotive glass replacement shops . . . . .                                | 8                       | 4 418              | 947                      | 208                             | 40  | 12.1                                     | —                      |
| 81119  | Other automotive repair & maintenance . . . . .                             | 13                      | 5 252              | 1 296                    | 290                             | 92  | 33.8                                     | .6                     |
| 811192   | Carwashes . . . . .   | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 8112   | Electronic & precision equipment repair & maintenance . . . . .             | 18                      | 19 115             | 6 388                    | 1 493                           | 194   | 16.3                                     | .3                     |
| 81121  | Electronic & precision equipment repair & maintenance . . . . .             | 18                      | 19 115             | 6 388                    | 1 493                           | 194   | 16.3                                     | .3                     |
| 811212   | Computer & office machine repair & maintenance . . . . .                    | 9                       | 15 231             | 4 244                    | 1 054                           | 135   | 17.4                                     | —                      |
| 8113   | Commercial & industrial machinery & equip (exc auto & electr) R&M . . . . . | 13                      | 4 874              | 1 226                    | 222                             | 49  | 22.0                                     | —                      |
| 81131  | Commercial & industrial machinery & equip (exc auto & electr) R&M . . . . . | 13                      | 4 874              | 1 226                    | 222                             | 49  | 22.0                                     | —                      |
| 811310   | Commercial & industrial machinery & equip (exc auto & electr) R&M . . . . . | 13                      | 4 874              | 1 226                    | 222                             | 49  | 22.0                                     | —                      |
| 8114   | Personal & household goods repair & maintenance . . . . .                   | 27                      | 5 799              | 2 018                    | 475                             | 116   | 31.8                                     | —                      |
| 81149  | Other personal & household goods repair & maintenance . . . . .             | 17                      | 3 980              | 1 190                    | 274                             | 72  | 35.0                                     | —                      |
| 811490   | Other personal & household goods repair & maintenance . . . . .             | 17                      | 3 980              | 1 190                    | 274                             | 72  | 35.0                                     | —                      |
| 8114909  | All other repair & related services . . . . .                               | 6                       | 2 499              | 697                      | 167                             | 45  | 13.6                                     | —                      |
| 812  | Personal & laundry services . . . . .                                       | 157                     | 29 557             | 10 819                   | 2 476                           | 735   | 19.8                                     | 13.8                   |
| 8121   | Personal care services . . . . .  | 89                      | 12 181             | 5 232                    | 1 161                           | 380   | 22.3                                     | 4.2                    |
| 81211  | Hair, nail, & skin care services . . . . .                                  | 80                      | 11 195             | 4 966                    | 1 104                           | 350   | 24.0                                     | 4.0                    |
| 812112   | Beauty shops . . . . .  | 74                      | 10 735             | 4 871                    | 1 087                           | 344   | 22.0                                     | 4.2                    |
| 81219  | Other personal care services . . . . .                                      | 9                       | 986                | 266                      | 57                              | 30  | 3.0                                      | 6.0                    |
| 812199   | Other personal care services . . . . .                                      | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 8122   | Death care services . . . . .   | 16                      | 4 868              | 1 388                    | 314                             | 67  | 34.8                                     | 17.3                   |
| 81221  | Funeral homes & funeral services . . . . .                                  | 11                      | 4 488              | 1 221                    | 282                             | 56  | 37.8                                     | 15.4                   |
| 812210   | Funeral homes & funeral services . . . . .                                  | 11                      | 4 488              | 1 221                    | 282                             | 56  | 37.8                                     | 15.4                   |
| 8122101  | Funeral homes . . . . .   | 11                      | 4 488              | 1 221                    | 282                             | 56  | 37.8                                     | 15.4                   |
| 8123   | Drycleaning & laundry services . . . . .                                    | 33                      | 7 687              | 2 940                    | 696                             | 211   | 13.5                                     | 19.6                   |
| 81231  | Coin-operated laundries & drycleaners . . . . .                             | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 812310   | Coin-operated laundries & drycleaners . . . . .                             | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 8123102  | Coin-operated laundries & drycleaning stores . . . . .                      | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 81232  | Drycleaning & laundry services (except coin-operated) . . . . .             | 24                      | 5 449              | 2 233                    | 522                             | 156   | 10.8                                     | 27.3                   |
| 812320   | Drycleaning & laundry services (except coin-operated) . . . . .             | 24                      | 5 449              | 2 233                    | 522                             | 156   | 10.8                                     | 27.3                   |
| 8123202  | Drycleaning plants . . . . .  | 21                      | D                  | D                        | D                               | c   | D  | D                      |
| 8129   | Other personal services . . . . .   | 19                      | 4 821              | 1 259                    | 305                             | 77  | 8.4                                      | 25.5                   |
| 81292  | Photofinishing . . . . .  | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| <b>AREA OUTSIDE VERMONT METROPOLITAN AREAS</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>81</b>                                      | <b>Other services (except public administration) . . . . .</b>              | <b>836</b>              | <b>199 809</b>     | <b>45 369</b>            | <b>10 326</b>                   | <b>2 870</b>  | <b>35.6</b>                              | <b>3.7</b>             |
| 811  | Repair & maintenance . . . . .  | 479                     | 140 334            | 27 102                   | 6 279                           | 1 378   | 36.9                                     | 2.5                    |
| 8111   | Automotive repair & maintenance . . . . .                                   | 349                     | 114 831            | 22 029                   | 5 092                           | 1 105   | 36.7                                     | 2.6                    |
| 81111  | Automotive mechanical & electrical repair & maintenance . . . . .           | 263                     | 85 617             | 14 608                   | 3 373                           | 741   | 37.9                                     | 2.8                    |
| 811111   | General automotive repair . . . . .   | 242                     | 78 559             | 12 936                   | 2 995                           | 667   | 39.3                                     | 2.6                    |
| 811112   | Automotive exhaust system repair . . . . .                                  | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 811118   | Other automotive mechanical & electrical repair & maintenance . . . . .     | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 81112  | Automotive body, paint, interior, & glass repair . . . . .                  | 65                      | 25 079             | 6 203                    | 1 453                           | 283   | 34.4                                     | 1.3                    |
| 811121   | Automotive body, paint, & interior repair & maintenance . . . . .           | 58                      | 20 625             | 5 192                    | 1 224                           | 235   | 41.8                                     | 1.6                    |
| 8111211  | Paint or body repair shops . . . . .  | 58                      | 20 625             | 5 192                    | 1 224                           | 235   | 41.8                                     | 1.6                    |
| 811122   | Automotive glass replacement shops . . . . .                                | 7                       | 4 454              | 1 011                    | 229                             | 48  | —  | —                      |
| 81119  | Other automotive repair & maintenance . . . . .                             | 21                      | 4 135              | 1 218                    | 266                             | 81  | 24.8                                     | 5.4                    |
| 811192   | Carwashes . . . . .   | 16                      | D                  | D                        | D                               | b   | D  | D                      |
| 8112   | Electronic & precision equipment repair & maintenance . . . . .             | 21                      | 5 794              | 1 044                    | 263                             | 56  | 51.0                                     | 5.1                    |
| 81121  | Electronic & precision equipment repair & maintenance . . . . .             | 21                      | 5 794              | 1 044                    | 263                             | 56  | 51.0                                     | 5.1                    |
| 8113   | Commercial & industrial machinery & equip (exc auto & electr) R&M . . . . . | 40                      | D                  | D                        | D                               | b   | D  | D                      |
| 81131  | Commercial & industrial machinery & equip (exc auto & electr) R&M . . . . . | 40                      | D                  | D                        | D                               | b   | D  | D                      |
| 811310   | Commercial & industrial machinery & equip (exc auto & electr) R&M . . . . . | 40                      | D                  | D                        | D                               | b   | D  | D                      |
| 8114   | Personal & household goods repair & maintenance . . . . .                   | 69                      | D                  | D                        | D                               | c   | D  | D                      |
| 81141  | Home & garden equipment & appliance repair & maintenance . . . . .          | 28                      | 4 244              | 721                      | 144                             | 45  | 43.8                                     | .9                     |
| 811411   | Home & garden equipment repair & maintenance . . . . .                      | 17                      | D                  | D                        | D                               | b   | D  | D                      |
| 81142  | Reupholstery & furniture repair . . . . .                                   | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| 811420   | Reupholstery & furniture repair . . . . .                                   | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| 81149  | Other personal & household goods repair & maintenance . . . . .             | 28                      | 3 265              | 749                      | 154                             | 44  | 26.1                                     | 5.2                    |
| 811490   | Other personal & household goods repair & maintenance . . . . .             | 28                      | 3 265              | 749                      | 154                             | 44  | 26.1                                     | 5.2                    |

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 VERMONT METROPOLITAN AREAS—Con.</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>81</b>   | <b>Other services (except public administration)—Con.</b>   |                         |                    |                          |                                 |   |  |                        |
| 812   | Personal & laundry services .....                           | 357                     | 59 475             | 18 267                   | 4 047                           | 1 492   | 32.5                                     | 6.5                    |
| 8121  | Personal care services .....                                | 186                     | 16 248             | 6 039                    | 1 442                           | 535   | 41.5                                     | 5.3                    |
| 81211   | Hair, nail, & skin care services .....                      | 172                     | 14 525             | 5 624                    | 1 309                           | 478   | 44.7                                     | 5.4                    |
| 812112  | Beauty shops .....  | 166                     | 14 288             | 5 539                    | 1 283                           | 469   | 44.8                                     | 5.2                    |
| 81219   | Other personal care services .....                          | 14                      | 1 723              | 415                      | 133                             | 57  | 14.4                                     | 4.4                    |
| 8122  | Death care services .....                                   | 85                      | 15 330             | 4 071                    | 726                             | 173   | 23.4                                     | 7.2                    |
| 81221   | Funeral homes & funeral services .....                      | 39                      | 13 378             | 3 244                    | 684                             | 135   | 25.4                                     | 6.2                    |
| 812210  | Funeral homes & funeral services .....                      | 39                      | 13 378             | 3 244                    | 684                             | 135   | 25.4                                     | 6.2                    |
| 8122101   | Funeral homes .....   | 38                      | D                  | D                        | D                               | c   | D  | D                      |
| 8123  | Drycleaning & laundry services .....                        | 62                      | 20 184             | 5 826                    | 1 326                           | 649   | 42.6                                     | 9.0                    |
| 81231   | Coin-operated laundries & drycleaners .....                 | 34                      | D                  | D                        | D                               | c   | D  | D                      |
| 812310  | Coin-operated laundries & drycleaners .....                 | 34                      | D                  | D                        | D                               | c   | D  | D                      |
| 8123102   | Coin-operated laundries & drycleaning stores .....          | 33                      | D                  | D                        | D                               | c   | D  | D                      |
| 81232   | Drycleaning & laundry services (except coin-operated) ..... | 22                      | 3 609              | 1 253                    | 290                             | 107   | 37.3                                     | 28.7                   |
| 812320  | Drycleaning & laundry services (except coin-operated) ..... | 22                      | 3 609              | 1 253                    | 290                             | 107   | 37.3                                     | 28.7                   |
| 8123202   | Drycleaning plants .....                                    | 19                      | D                  | D                        | D                               | c   | D  | D                      |
| 81233   | Linen & uniform supply .....                                | 6                       | D                  | D                        | D                               | e   | D  | D                      |
| 812331  | Linen supply .....  | 4                       | D                  | D                        | D                               | e   | D  | D                      |
| 8129  | Other personal services .....                               | 24                      | 7 713              | 2 331                    | 553                             | 135   | 4.9                                      | 1.1                    |
| 81292   | Photofinishing .....  | 20                      | D                  | D                        | D                               | c   | D  | D                      |
| 812922  | One-hour photofinishing .....                               | 15                      | 3 435              | 819                      | 188                             | 52  | 8.9                                      | —                      |

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

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

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

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

| NAICS code                | Geographic area and kind of business                                | Establishments (number) | Revenue (\$1,000) | Expenses (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of revenue—                      |                        |
|---------------------------|---|-------------------------|-------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
|                           |   |                         |                   |                    |                          |                                 |   | From administrative records <sup>1</sup> | Estimated <sup>2</sup> |
| <b>BURLINGTON, VT MSA</b> |   |                         |                   |                    |                          |                                 |   |  |                        |
| <b>81</b>                 | <b>Other services (except public administration) .</b>              | <b>94</b>               | <b>57 750</b>     | <b>48 073</b>      | <b>22 105</b>            | <b>3 365</b>                    | <b>1 125</b>  | <b>12.5</b>                              | <b>4.7</b>             |
| 813                       | Religious/grantmaking/civic/professional & similar org .....        | 94                      | 57 750            | 48 073             | 22 105                   | 3 365                           | 1 125   | 12.5                                     | 4.7                    |
| 8133                      | Social advocacy organizations .....                                 | 18                      | 21 917            | 20 002             | 10 222                   | 884                             | 383   | 4.1                                      | 1.7                    |
| 81331                     | Social advocacy organizations .....                                 | 18                      | 21 917            | 20 002             | 10 222                   | 884                             | 383   | 4.1                                      | 1.7                    |
| 813312                    | Environment, conservation, & wildlife organizations .....           | 10                      | D                 | D                  | D                        | D                               | b   | D  | D                      |
| 813319                    | Other social advocacy organizations .....                           | 6                       | D                 | D                  | D                        | D                               | e   | D  | D                      |
| 8134                      | Civic & social organizations .....                                  | 29                      | 9 429             | 9 077              | 3 893                    | 439                             | 488   | 19.8                                     | 15.4                   |
| 81341                     | Civic & social organizations .....                                  | 29                      | 9 429             | 9 077              | 3 893                    | 439                             | 488   | 19.8                                     | 15.4                   |
| 813410                    | Civic & social organizations .....                                  | 29                      | 9 429             | 9 077              | 3 893                    | 439                             | 488   | 19.8                                     | 15.4                   |
| 8134101                   | Civic & social organizations, with restaurants & bars .....         | 19                      | D                 | D                  | D                        | D                               | c   | D  | D                      |
| 8134102                   | Civic & social organizations, without restaurants & bars .....      | 10                      | D                 | D                  | D                        | D                               | e   | D  | D                      |
| 8139                      | Business/professional/labor/political/& similar organizations ..... | 34                      | 16 815            | 16 672             | 6 761                    | 1 764                           | 197   | 10.4                                     | 4.1                    |
| 81391                     | Business associations .....   | 18                      | 5 381             | 5 228              | 2 123                    | 505                             | 68  | 27.2                                     | 3.4                    |
| 813910                    | Business associations .....   | 18                      | 5 381             | 5 228              | 2 123                    | 505                             | 68  | 27.2                                     | 3.4                    |
| 81392                     | Professional organizations .....                                    | 6                       | D                 | D                  | D                        | D                               | b   | D  | D                      |
| 813920                    | Professional organizations .....                                    | 6                       | D                 | D                  | D                        | D                               | b   | D  | D                      |

See footnotes at end of table.

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

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

| NAICS code                                     | Geographic area and kind of business                                      | Establishments (number) | Revenue (\$1,000) | Expenses (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of revenue—                      |                        |
|--|---|-------------------------|-------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
|  |   |                         |                   |                    |                          |                                 |   | From administrative records <sup>1</sup> | Estimated <sup>2</sup> |
| <b>AREA OUTSIDE VERMONT METROPOLITAN AREAS</b> |   |                         |                   |                    |                          |                                 |   |  |                        |
| <b>81</b>                                      | <b>Other services (except public administration) . . . . .</b>            | <b>337</b>              | <b>168 665</b>    | <b>97 825</b>      | <b>30 938</b>            | <b>7 489</b>                    | <b>1 734</b>  | <b>21.5</b>                              | <b>12.3</b>            |
| 813  | Religious/grantmaking/civic/professional & similar org . . . . .          | 337                     | 168 665           | 97 825             | 30 938                   | 7 489                           | 1 734   | 21.5                                     | 12.3                   |
| 8132   | Grantmaking & giving services . . . . .                                   | 37                      | 73 429            | 11 672             | 5 789                    | 1 319                           | 191   | 14.7                                     | 1.4                    |
| 81321  | Grantmaking & giving services . . . . .                                   | 37                      | 73 429            | 11 672             | 5 789                    | 1 319                           | 191   | 14.7                                     | 1.4                    |
| 813211   | Grantmaking foundations . . . . .   | 22                      | 64 250            | 7 560              | 3 657                    | 811                             | 121   | 13.2                                     | 1.6                    |
| 8133   | Social advocacy organizations . . . . .                                   | 54                      | 17 281            | 15 436             | 5 648                    | 1 450                           | 293   | 29.4                                     | 19.3                   |
| 81331  | Social advocacy organizations . . . . .                                   | 54                      | 17 281            | 15 436             | 5 648                    | 1 450                           | 293   | 29.4                                     | 19.3                   |
| 813312   | Environment, conservation, & wildlife organizations . . . . .             | 26                      | D                 | D                  | D                        | D                               | c   | D  | D                      |
| 813319   | Other social advocacy organizations . . . . .                             | 22                      | D                 | D                  | D                        | D                               | c   | D  | D                      |
| 8134   | Civic & social organizations . . . . .                                    | 109                     | 26 627            | 23 815             | 5 145                    | 1 189                           | 577   | 31.2                                     | 34.1                   |
| 81341  | Civic & social organizations . . . . .                                    | 109                     | 26 627            | 23 815             | 5 145                    | 1 189                           | 577   | 31.2                                     | 34.1                   |
| 813410   | Civic & social organizations . . . . .                                    | 109                     | 26 627            | 23 815             | 5 145                    | 1 189                           | 577   | 31.2                                     | 34.1                   |
| 8134101  | Civic & social organizations, with restaurants & bars . . . . .           | 78                      | D                 | D                  | D                        | D                               | e   | D  | D                      |
| 8134102  | Civic & social organizations, without restaurants & bars . . . . .        | 31                      | D                 | D                  | D                        | D                               | b   | D  | D                      |
| 8139   | Business/professional/labor/political/& similar organizations . . . . .   | 137                     | 51 328            | 46 902             | 14 356                   | 3 531                           | 673   | 23.4                                     | 14.1                   |
| 81391  | Business associations . . . . .   | 52                      | 17 759            | 16 435             | 4 776                    | 1 205                           | 214   | 41.9                                     | 6.6                    |
| 813910   | Business associations . . . . .   | 52                      | 17 759            | 16 435             | 4 776                    | 1 205                           | 214   | 41.9                                     | 6.6                    |
| 81399  | Other similar organizations (exc bus, prof, labor, & political) . . . . . | 67                      | D                 | D                  | D                        | D                               | e   | D  | D                      |
| 813990   | Other similar organizations (exc bus, prof, labor, & political) . . . . . | 67                      | D                 | D                  | D                        | D                               | e   | 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>ADDISON COUNTY, VT</b>    |   |                         |                    |                          |                                 |   |  |                        |
| <b>81</b>                    | <b>Other services (except public administration) . . . . .</b>    | <b>61</b>               | <b>11 519</b>      | <b>2 249</b>             | <b>516</b>                      | <b>160</b>  | <b>37.9</b>                              | <b>4.6</b>             |
| 811                          | Repair & maintenance . . . . .                                    | 29                      | 8 016              | 1 353                    | 317                             | 76  | 48.3                                     | 4.7                    |
| 8111                         | Automotive repair & maintenance . . . . .                         | 25                      | 7 686              | 1 286                    | 299                             | 72  | 49.8                                     | 4.9                    |
| 81111                        | Automotive mechanical & electrical repair & maintenance . . . . . | 17                      | 5 577              | 777                      | 185                             | 47  | 60.1                                     | 5.0                    |
| 811111                       | General automotive repair . . . . .                               | 17                      | 5 577              | 777                      | 185                             | 47  | 60.1                                     | 5.0                    |
| 812                          | Personal & laundry services . . . . .                             | 32                      | 3 503              | 896                      | 199                             | 84  | 14.3                                     | 4.4                    |
| 8121                         | Personal care services . . . . .                                  | 20                      | 1 260              | 471                      | 106                             | 43  | 31.7                                     | 7.4                    |
| 81211                        | Hair, nail, & skin care services . . . . .                        | 16                      | 1 001              | 423                      | 97                              | 39  | 37.1                                     | 9.3                    |
| 812112                       | Beauty shops . . . . .  | 15                      | D                  | D                        | D                               | b   | D  | D                      |
| <b>BENNINGTON COUNTY, VT</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>81</b>                    | <b>Other services (except public administration) . . . . .</b>    | <b>78</b>               | <b>18 247</b>      | <b>4 869</b>             | <b>1 165</b>                    | <b>282</b>  | <b>25.0</b>                              | <b>4.3</b>             |
| 811                          | Repair & maintenance . . . . .                                    | 42                      | 9 704              | 2 066                    | 531                             | 118   | 32.6                                     | 5.8                    |
| 8111                         | Automotive repair & maintenance . . . . .                         | 33                      | 7 939              | 1 650                    | 399                             | 93  | 39.8                                     | 7.1                    |
| 81111                        | Automotive mechanical & electrical repair & maintenance . . . . . | 26                      | 6 482              | 1 271                    | 305                             | 71  | 38.0                                     | 8.7                    |
| 811111                       | General automotive repair . . . . .                               | 25                      | D                  | D                        | D                               | b   | D  | D                      |
| 8114                         | Personal & household goods repair & maintenance . . . . .         | 4                       | D                  | D                        | D                               | a   | D  | D                      |
| 812                          | Personal & laundry services . . . . .                             | 36                      | 8 543              | 2 803                    | 634                             | 164   | 16.3                                     | 2.6                    |
| 8121                         | Personal care services . . . . .                                  | 18                      | 1 966              | 681                      | 153                             | 52  | 47.5                                     | 5.0                    |
| 81211                        | Hair, nail, & skin care services . . . . .                        | 17                      | D                  | D                        | D                               | b   | D  | D                      |
| 812112                       | Beauty shops . . . . .  | 17                      | D                  | D                        | D                               | b   | D  | D                      |
| 8123                         | Drycleaning & laundry services . . . . .                          | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 8129                         | Other personal services . . . . .                                 | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 81292                        | Photofinishing . . . . .  | 4                       | D                  | D                        | D                               | b   | D  | D                      |

See footnotes at end of table.



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

[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>CALEDONIA COUNTY, VT</b>  |   |                         |                    |                          |                                 |   |  |                        |
| <b>81</b>                    | <b>Other services (except public administration) .....</b>              | <b>53</b>               | <b>11 622</b>      | <b>2 651</b>             | <b>591</b>                      | <b>160</b>  | <b>36.7</b>                              | <b>.9</b>              |
| 811                          | Repair & maintenance .....  | 31                      | 8 890              | 1 685                    | 379                             | 82  | 37.6                                     | —                      |
| 8111                         | Automotive repair & maintenance .....                                   | 23                      | 7 586              | 1 496                    | 340                             | 71  | 36.1                                     | —                      |
| 81111                        | Automotive mechanical & electrical repair & maintenance .....           | 19                      | 4 416              | 939                      | 216                             | 44  | 48.2                                     | —                      |
| 811111                       | General automotive repair .....   | 19                      | 4 416              | 939                      | 216                             | 44  | 48.2                                     | —                      |
| 81112                        | Automotive body, paint, interior, & glass repair .....                  | 4                       | 3 170              | 557                      | 124                             | 27  | 19.2                                     | —                      |
| 811121                       | Automotive body, paint, & interior repair & maintenance .....           | 4                       | 3 170              | 557                      | 124                             | 27  | 19.2                                     | —                      |
| 8111211                      | Paint or body repair shops .....  | 4                       | 3 170              | 557                      | 124                             | 27  | 19.2                                     | —                      |
| 8114                         | Personal & household goods repair & maintenance .....                   | 5                       | D                  | D                        | D                               | a   | D  | D                      |
| 812                          | Personal & laundry services .....                                       | 22                      | 2 732              | 966                      | 212                             | 78  | 34.0                                     | 3.8                    |
| 8121                         | Personal care services .....  | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 81211                        | Hair, nail, & skin care services .....                                  | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 8123                         | Drycleaning & laundry services .....                                    | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>CHITTENDEN COUNTY, VT</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>81</b>                    | <b>Other services (except public administration) .....</b>              | <b>284</b>              | <b>96 256</b>      | <b>28 278</b>            | <b>6 482</b>                    | <b>1 439</b>  | <b>22.0</b>                              | <b>5.2</b>             |
| 811                          | Repair & maintenance .....  | 151                     | 71 146             | 19 104                   | 4 388                           | 821   | 23.7                                     | 1.5                    |
| 8111                         | Automotive repair & maintenance .....                                   | 99                      | 41 905             | 9 597                    | 2 212                           | 471   | 27.3                                     | 1.7                    |
| 81111                        | Automotive mechanical & electrical repair & maintenance .....           | 57                      | 22 035             | 5 048                    | 1 179                           | 235   | 29.4                                     | 1.8                    |
| 811111                       | General automotive repair .....   | 50                      | 18 165             | 4 182                    | 1 021                           | 202   | 32.0                                     | 2.2                    |
| 81112                        | Automotive body, paint, interior, & glass repair .....                  | 30                      | 14 647             | 3 259                    | 743                             | 144   | 21.8                                     | 2.0                    |
| 811121                       | Automotive body, paint, & interior repair & maintenance .....           | 23                      | 10 469             | 2 374                    | 547                             | 106   | 25.4                                     | 2.8                    |
| 8111211                      | Paint or body repair shops .....  | 23                      | 10 469             | 2 374                    | 547                             | 106   | 25.4                                     | 2.8                    |
| 811122                       | Automotive glass replacement shops .....                                | 7                       | 4 178              | 885                      | 196                             | 38  | 12.8                                     | —                      |
| 81119                        | Other automotive repair & maintenance .....                             | 12                      | 5 223              | 1 290                    | 290                             | 92  | 34.0                                     | —                      |
| 811192                       | Carwashes .....   | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 8112                         | Electronic & precision equipment repair & maintenance .....             | 16                      | 19 052             | 6 395                    | 1 508                           | 195   | 14.6                                     | 1.7                    |
| 81121                        | Electronic & precision equipment repair & maintenance .....             | 16                      | 19 052             | 6 395                    | 1 508                           | 195   | 14.6                                     | 1.7                    |
| 811212                       | Computer & office machine repair & maintenance .....                    | 8                       | D                  | D                        | D                               | c   | D  | D                      |
| 8113                         | Commercial & industrial machinery & equip (exc auto & electr) R&M ..... | 13                      | 4 896              | 1 220                    | 225                             | 49  | 21.9                                     | —                      |
| 81131                        | Commercial & industrial machinery & equip (exc auto & electr) R&M ..... | 13                      | 4 896              | 1 220                    | 225                             | 49  | 21.9                                     | —                      |
| 811310                       | Commercial & industrial machinery & equip (exc auto & electr) R&M ..    | 13                      | 4 896              | 1 220                    | 225                             | 49  | 21.9                                     | —                      |
| 8114                         | Personal & household goods repair & maintenance .....                   | 23                      | 5 293              | 1 892                    | 443                             | 106   | 29.5                                     | —                      |
| 81149                        | Other personal & household goods repair & maintenance .....             | 13                      | 3 476              | 1 065                    | 244                             | 63  | 29.5                                     | —                      |
| 811490                       | Other personal & household goods repair & maintenance .....             | 13                      | 3 476              | 1 065                    | 244                             | 63  | 29.5                                     | —                      |
| 8114909                      | All other repair & related services .....                               | 5                       | 2 400              | 680                      | 163                             | 44  | 14.2                                     | —                      |
| 812                          | Personal & laundry services .....                                       | 133                     | 25 110             | 9 174                    | 2 094                           | 618   | 17.0                                     | 15.8                   |
| 8121                         | Personal care services .....  | 77                      | 11 180             | 4 781                    | 1 057                           | 335   | 18.9                                     | 4.5                    |
| 81211                        | Hair, nail, & skin care services .....                                  | 69                      | 10 217             | 4 518                    | 1 000                           | 305   | 20.6                                     | 4.4                    |
| 812112                       | Beauty shops .....  | 63                      | 9 757              | 4 423                    | 983                             | 299   | 18.2                                     | 4.6                    |
| 81219                        | Other personal care services .....                                      | 8                       | 963                | 263                      | 57                              | 30  | .7                                       | 6.1                    |
| 8122                         | Death care services .....   | 11                      | 3 471              | 952                      | 219                             | 42  | 24.1                                     | 24.3                   |
| 81221                        | Funeral homes & funeral services .....                                  | 7                       | 3 107              | 793                      | 187                             | 31  | 26.9                                     | 22.3                   |
| 812210                       | Funeral homes & funeral services .....                                  | 7                       | 3 107              | 793                      | 187                             | 31  | 26.9                                     | 22.3                   |
| 8122101                      | Funeral homes .....   | 7                       | 3 107              | 793                      | 187                             | 31  | 26.9                                     | 22.3                   |
| 8123                         | Drycleaning & laundry services .....                                    | 27                      | 5 796              | 2 214                    | 521                             | 166   | 15.7                                     | 23.8                   |
| 81231                        | Coin-operated laundries & drycleaners .....                             | 6                       | 966                | 180                      | 43                              | 25  | 46.6                                     | —                      |
| 812310                       | Coin-operated laundries & drycleaners .....                             | 6                       | 966                | 180                      | 43                              | 25  | 46.6                                     | —                      |
| 8123102                      | Coin-operated laundries & drycleaning stores .....                      | 6                       | 966                | 180                      | 43                              | 25  | 46.6                                     | —                      |
| 81232                        | Drycleaning & laundry services (except coin-operated) .....             | 21                      | 4 830              | 2 034                    | 478                             | 141   | 9.5                                      | 28.5                   |
| 812320                       | Drycleaning & laundry services (except coin-operated) .....             | 21                      | 4 830              | 2 034                    | 478                             | 141   | 9.5                                      | 28.5                   |
| 8123202                      | Drycleaning plants .....  | 18                      | D                  | D                        | D                               | c   | D  | D                      |
| 8129                         | Other personal services .....   | 18                      | 4 663              | 1 227                    | 297                             | 75  | 8.7                                      | 26.4                   |
| 81292                        | Photofinishing .....  | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| <b>ESSEX COUNTY, VT</b>      |   |                         |                    |                          |                                 |   |  |                        |
| <b>81</b>                    | <b>Other services (except public administration) .....</b>              | <b>4</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| 811                          | Repair & maintenance .....  | 4                       | D                  | D                        | D                               | a   | D  | D                      |
| 8111                         | Automotive repair & maintenance .....                                   | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 81111                        | Automotive mechanical & electrical repair & maintenance .....           | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 811111                       | General automotive repair .....   | 3                       | D                  | D                        | D                               | a   | D  | D                      |

See footnotes at end of table.

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

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

| NAICS code                   | Geographic area and kind of business                          | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts—                     |                        |
|------------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
|                              |   |                         |                    |                          |                                 |   | From administrative records <sup>1</sup> | Estimated <sup>2</sup> |
| <b>FRANKLIN COUNTY, VT</b>   |   |                         |                    |                          |                                 |   |  |                        |
| <b>81</b>                    | <b>Other services (except public administration) .....</b>    | <b>73</b>               | <b>13 600</b>      | <b>3 669</b>             | <b>772</b>                      | <b>219</b>  | <b>50.4</b>                              | <b>1.4</b>             |
| 811                          | Repair & maintenance .....                                    | 43                      | 7 892              | 1 584                    | 364                             | 97  | 62.7                                     | .8                     |
| 8111                         | Automotive repair & maintenance .....                         | 30                      | 6 037              | 1 305                    | 297                             | 74  | 63.1                                     | .9                     |
| 81111                        | Automotive mechanical & electrical repair & maintenance ..... | 18                      | 3 423              | 694                      | 158                             | 49  | 61.5                                     | .8                     |
| 811111                       | General automotive repair .....                               | 17                      | D                  | D                        | D                               | b   | D  | D                      |
| 81112                        | Automotive body, paint, interior, & glass repair .....        | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 811121                       | Automotive body, paint, & interior repair & maintenance ..... | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 8114                         | Personal & household goods repair & maintenance .....         | 7                       | D                  | D                        | D                               | a   | D  | D                      |
| 812                          | Personal & laundry services .....                             | 30                      | 5 708              | 2 085                    | 408                             | 122   | 33.5                                     | 2.2                    |
| 8121                         | Personal care services .....                                  | 13                      | D                  | D                        | D                               | b   | D  | D                      |
| 81211                        | Hair, nail, & skin care services .....                        | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| 812112                       | Beauty shops .....  | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| 8122                         | Death care services .....                                     | 10                      | 2 586              | 844                      | 114                             | 28  | 47.6                                     | —                      |
| 8123                         | Drycleaning & laundry services .....                          | 6                       | 1 891              | 726                      | 175                             | 45  | 6.9                                      | 6.8                    |
| <b>GRAND ISLE COUNTY, VT</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>81</b>                    | <b>Other services (except public administration) .....</b>    | <b>5</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| 811                          | Repair & maintenance .....                                    | 4                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>LAMOILLE COUNTY, VT</b>   |   |                         |                    |                          |                                 |   |  |                        |
| <b>81</b>                    | <b>Other services (except public administration) .....</b>    | <b>53</b>               | <b>10 101</b>      | <b>2 376</b>             | <b>542</b>                      | <b>143</b>  | <b>62.0</b>                              | <b>1.6</b>             |
| 811                          | Repair & maintenance .....                                    | 34                      | 8 418              | 1 852                    | 428                             | 94  | 67.4                                     | .9                     |
| 8111                         | Automotive repair & maintenance .....                         | 21                      | 5 596              | 1 261                    | 280                             | 67  | 76.2                                     | 1.3                    |
| 81111                        | Automotive mechanical & electrical repair & maintenance ..... | 15                      | 3 671              | 701                      | 152                             | 37  | 78.9                                     | —                      |
| 811111                       | General automotive repair .....                               | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| 81112                        | Automotive body, paint, interior, & glass repair .....        | 6                       | 1 925              | 560                      | 128                             | 30  | 71.2                                     | 3.8                    |
| 811121                       | Automotive body, paint, & interior repair & maintenance ..... | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 8114                         | Personal & household goods repair & maintenance .....         | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 81149                        | Other personal & household goods repair & maintenance .....   | 4                       | 1 014              | 315                      | 71                              | 13  | 38.7                                     | —                      |
| 811490                       | Other personal & household goods repair & maintenance .....   | 4                       | 1 014              | 315                      | 71                              | 13  | 38.7                                     | —                      |
| 812                          | Personal & laundry services .....                             | 19                      | 1 683              | 524                      | 114                             | 49  | 35.2                                     | 5.1                    |
| 8121                         | Personal care services .....                                  | 12                      | 810                | 271                      | 70                              | 24  | 71.7                                     | 5.2                    |
| 81211                        | Hair, nail, & skin care services .....                        | 12                      | 810                | 271                      | 70                              | 24  | 71.7                                     | 5.2                    |
| 812112                       | Beauty shops .....  | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 8123                         | Drycleaning & laundry services .....                          | 4                       | 796                | 229                      | 43                              | 24  | 1.4                                      | —                      |
| <b>ORANGE COUNTY, VT</b>     |   |                         |                    |                          |                                 |   |  |                        |
| <b>81</b>                    | <b>Other services (except public administration) .....</b>    | <b>46</b>               | <b>11 448</b>      | <b>2 450</b>             | <b>587</b>                      | <b>134</b>  | <b>19.9</b>                              | <b>.4</b>              |
| 811                          | Repair & maintenance .....                                    | 28                      | 6 432              | 1 418                    | 349                             | 84  | 27.6                                     | .4                     |
| 8111                         | Automotive repair & maintenance .....                         | 20                      | 4 810              | 1 052                    | 260                             | 60  | 34.7                                     | .6                     |
| 81111                        | Automotive mechanical & electrical repair & maintenance ..... | 18                      | D                  | D                        | D                               | b   | D  | D                      |
| 811111                       | General automotive repair .....                               | 17                      | D                  | D                        | D                               | b   | D  | D                      |
| 812                          | Personal & laundry services .....                             | 18                      | 5 016              | 1 032                    | 238                             | 50  | 10.1                                     | .5                     |
| 8121                         | Personal care services .....                                  | 8                       | D                  | D                        | D                               | a   | D  | D                      |
| 81211                        | Hair, nail, & skin care services .....                        | 8                       | D                  | D                        | D                               | a   | D  | D                      |
| 8123                         | Drycleaning & laundry services .....                          | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 81233                        | Linen & uniform supply .....                                  | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>ORLEANS COUNTY, VT</b>    |   |                         |                    |                          |                                 |   |  |                        |
| <b>81</b>                    | <b>Other services (except public administration) .....</b>    | <b>60</b>               | <b>10 701</b>      | <b>2 068</b>             | <b>456</b>                      | <b>131</b>  | <b>50.4</b>                              | <b>1.3</b>             |
| 811                          | Repair & maintenance .....                                    | 36                      | D                  | D                        | D                               | b   | D  | D                      |
| 8111                         | Automotive repair & maintenance .....                         | 26                      | D                  | D                        | D                               | b   | D  | D                      |
| 81111                        | Automotive mechanical & electrical repair & maintenance ..... | 23                      | D                  | D                        | D                               | b   | D  | D                      |
| 811111                       | General automotive repair .....                               | 21                      | D                  | D                        | D                               | b   | D  | D                      |
| 812                          | Personal & laundry services .....                             | 24                      | D                  | D                        | D                               | b   | D  | D                      |
| 8121                         | Personal care services .....                                  | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 81211                        | Hair, nail, & skin care services .....                        | 11                      | D                  | D                        | D                               | b   | D  | D                      |

See footnotes at end of table.

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

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

| NAICS code                   | Geographic area and kind of business                          | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts—                     |                        |
|------------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
|                              |   |                         |                    |                          |                                 |   | From administrative records <sup>1</sup> | Estimated <sup>2</sup> |
| <b>RUTLAND COUNTY, VT</b>    |   |                         |                    |                          |                                 |   |  |                        |
| <b>81</b>                    | <b>Other services (except public administration) .....</b>    | <b>132</b>              | <b>30 301</b>      | <b>9 018</b>             | <b>2 002</b>                    | <b>737</b>  | <b>47.7</b>                              | <b>3.3</b>             |
| 811                          | Repair & maintenance .....                                    | 72                      | 16 978             | 4 530                    | 994                             | 215   | 30.7                                     | 3.0                    |
| 8111                         | Automotive repair & maintenance .....                         | 58                      | 14 219             | 3 746                    | 815                             | 182   | 31.5                                     | 2.9                    |
| 81111                        | Automotive mechanical & electrical repair & maintenance ..... | 41                      | 8 222              | 1 954                    | 423                             | 106   | 37.3                                     | 4.2                    |
| 811111                       | General automotive repair .....                               | 35                      | 6 119              | 1 331                    | 308                             | 81  | 48.1                                     | 5.6                    |
| 81112                        | Automotive body, paint, interior, & glass repair .....        | 12                      | 4 947              | 1 373                    | 305                             | 52  | 27.6                                     | 1.4                    |
| 811121                       | Automotive body, paint, & interior repair & maintenance ..... | 12                      | 4 947              | 1 373                    | 305                             | 52  | 27.6                                     | 1.4                    |
| 8111211                      | Paint or body repair shops .....                              | 12                      | 4 947              | 1 373                    | 305                             | 52  | 27.6                                     | 1.4                    |
| 8114                         | Personal & household goods repair & maintenance .....         | 7                       | D                  | D                        | D                               | a   | D  | D                      |
| 812                          | Personal & laundry services .....                             | 60                      | 13 323             | 4 488                    | 1 008                           | 522   | 69.4                                     | 3.7                    |
| 8121                         | Personal care services .....                                  | 29                      | 2 738              | 1 197                    | 283                             | 95  | 37.1                                     | 7.4                    |
| 81211                        | Hair, nail, & skin care services .....                        | 27                      | D                  | D                        | D                               | b   | D  | D                      |
| 812112                       | Beauty shops .....  | 27                      | D                  | D                        | D                               | b   | D  | D                      |
| 8122                         | Death care services .....                                     | 15                      | 2 550              | 518                      | 110                             | 31  | 57.3                                     | 3.3                    |
| 81221                        | Funeral homes & funeral services .....                        | 8                       | 2 323              | 451                      | 103                             | 19  | 62.8                                     | 3.1                    |
| 812210                       | Funeral homes & funeral services .....                        | 8                       | 2 323              | 451                      | 103                             | 19  | 62.8                                     | 3.1                    |
| 8123                         | Drycleaning & laundry services .....                          | 10                      | 7 321              | 2 566                    | 569                             | 380   | 88.1                                     | 2.8                    |
| 81231                        | Coin-operated laundries & drycleaners .....                   | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 812310                       | Coin-operated laundries & drycleaners .....                   | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 8123102                      | Coin-operated laundries & drycleaning stores .....            | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 81233                        | Linen & uniform supply .....                                  | 1                       | D                  | D                        | D                               | e   | D  | D                      |
| 812331                       | Linen supply .....  | 1                       | D                  | D                        | D                               | e   | D  | D                      |
| <b>WASHINGTON COUNTY, VT</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>81</b>                    | <b>Other services (except public administration) .....</b>    | <b>124</b>              | <b>26 274</b>      | <b>5 786</b>             | <b>1 303</b>                    | <b>354</b>  | <b>38.7</b>                              | <b>6.1</b>             |
| 811                          | Repair & maintenance .....                                    | 73                      | 19 794             | 3 917                    | 879                             | 208   | 40.8                                     | 4.5                    |
| 8111                         | Automotive repair & maintenance .....                         | 43                      | 13 302             | 2 693                    | 623                             | 142   | 34.0                                     | 5.4                    |
| 81111                        | Automotive mechanical & electrical repair & maintenance ..... | 28                      | 6 922              | 1 201                    | 278                             | 67  | 52.7                                     | 10.4                   |
| 811111                       | General automotive repair .....                               | 21                      | D                  | D                        | D                               | b   | D  | D                      |
| 81112                        | Automotive body, paint, interior, & glass repair .....        | 11                      | 5 704              | 1 321                    | 310                             | 64  | 10.9                                     | —                      |
| 811121                       | Automotive body, paint, & interior repair & maintenance ..... | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 811122                       | Automotive glass replacement shops .....                      | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 8112                         | Electronic & precision equipment repair & maintenance .....   | 9                       | 3 773              | 614                      | 141                             | 30  | 69.4                                     | —                      |
| 81121                        | Electronic & precision equipment repair & maintenance .....   | 9                       | 3 773              | 614                      | 141                             | 30  | 69.4                                     | —                      |
| 8114                         | Personal & household goods repair & maintenance .....         | 15                      | 1 736              | 383                      | 67                              | 28  | 30.1                                     | 9.7                    |
| 812                          | Personal & laundry services .....                             | 51                      | 6 480              | 1 869                    | 424                             | 146   | 32.5                                     | 10.9                   |
| 8121                         | Personal care services .....                                  | 27                      | 1 968              | 759                      | 174                             | 74  | 49.7                                     | 15.0                   |
| 81211                        | Hair, nail, & skin care services .....                        | 25                      | D                  | D                        | D                               | b   | D  | D                      |
| 812112                       | Beauty shops .....  | 23                      | D                  | D                        | D                               | b   | D  | D                      |
| 8122                         | Death care services .....                                     | 11                      | 2 266              | 454                      | 99                              | 19  | 43.7                                     | .1                     |
| 8123                         | Drycleaning & laundry services .....                          | 9                       | 1 111              | 381                      | 86                              | 37  | 12.4                                     | 29.5                   |
| <b>WINDHAM COUNTY, VT</b>    |   |                         |                    |                          |                                 |   |  |                        |
| <b>81</b>                    | <b>Other services (except public administration) .....</b>    | <b>84</b>               | <b>33 852</b>      | <b>6 319</b>             | <b>1 478</b>                    | <b>345</b>  | <b>18.3</b>                              | <b>2.3</b>             |
| 811                          | Repair & maintenance .....                                    | 49                      | 27 774             | 4 278                    | 974                             | 186   | 18.7                                     | 1.1                    |
| 8111                         | Automotive repair & maintenance .....                         | 39                      | 26 516             | 4 026                    | 922                             | 172   | 18.1                                     | 1.2                    |
| 81111                        | Automotive mechanical & electrical repair & maintenance ..... | 31                      | 24 288             | 3 436                    | 769                             | 133   | 17.4                                     | .1                     |
| 811111                       | General automotive repair .....                               | 28                      | 23 716             | 3 265                    | 731                             | 126   | 17.8                                     | .1                     |
| 81112                        | Automotive body, paint, interior, & glass repair .....        | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 811121                       | Automotive body, paint, & interior repair & maintenance ..... | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 812                          | Personal & laundry services .....                             | 35                      | 6 078              | 2 041                    | 504                             | 159   | 16.5                                     | 7.8                    |
| 8121                         | Personal care services .....                                  | 18                      | 2 198              | 843                      | 215                             | 73  | 18.9                                     | —                      |
| 81211                        | Hair, nail, & skin care services .....                        | 16                      | D                  | D                        | D                               | b   | D  | D                      |
| 812112                       | Beauty shops .....  | 16                      | D                  | D                        | D                               | b   | D  | D                      |
| 8123                         | Drycleaning & laundry services .....                          | 8                       | 1 916              | 742                      | 178                             | 58  | 28.1                                     | —                      |

See footnotes at end of table.

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

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

| NAICS code                | Geographic area and kind of business                              | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts—                     |                        |
|---------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
|                           |   |                         |                    |                          |                                 |   | From administrative records <sup>1</sup> | Estimated <sup>2</sup> |
| <b>WINDSOR COUNTY, VT</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>81</b>                 | <b>Other services (except public administration) . . . . .</b>    | <b>114</b>              | <b>26 939</b>      | <b>6 402</b>             | <b>1 479</b>                    | <b>365</b>  | <b>36.6</b>                              | <b>7.1</b>             |
| 811                       | Repair & maintenance . . . . .                                    | 61                      | 18 977             | 4 069                    | 968                             | 188   | 41.2                                     | 2.1                    |
| 8111                      | Automotive repair & maintenance . . . . .                         | 45                      | 16 091             | 3 426                    | 827                             | 159   | 45.5                                     | 2.4                    |
| 81111                     | Automotive mechanical & electrical repair & maintenance . . . . . | 32                      | 12 068             | 2 275                    | 556                             | 111   | 40.0                                     | 3.0                    |
| 811111                    | General automotive repair . . . . .                               | 32                      | 12 068             | 2 275                    | 556                             | 111   | 40.0                                     | 3.0                    |
| 81112                     | Automotive body, paint, interior, & glass repair . . . . .        | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 811121                    | Automotive body, paint, & interior repair & maintenance . . . . . | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 8111211                   | Paint or body repair shops . . . . .                              | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 8114                      | Personal & household goods repair & maintenance . . . . .         | 8                       | D                  | D                        | D                               | a   | D  | D                      |
| 812                       | Personal & laundry services . . . . .                             | 53                      | 7 962              | 2 333                    | 511                             | 177   | 25.5                                     | 19.2                   |
| 8121                      | Personal care services . . . . .                                  | 31                      | D                  | D                        | D                               | c   | D  | D                      |
| 81211                     | Hair, nail, & skin care services . . . . .                        | 28                      | D                  | D                        | D                               | b   | D  | D                      |
| 812112                    | Beauty shops . . . . .  | 28                      | D                  | D                        | D                               | b   | D  | D                      |
| 81219                     | Other personal care services . . . . .                            | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 8123                      | Drycleaning & laundry services . . . . .                          | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 81231                     | Coin-operated laundries & drycleaners . . . . .                   | 5                       | 1 346              | 210                      | 45                              | 29  | 48.7                                     | 48.2                   |
| 812310                    | Coin-operated laundries & drycleaners . . . . .                   | 5                       | 1 346              | 210                      | 45                              | 29  | 48.7                                     | 48.2                   |
| 8123102                   | Coin-operated laundries & drycleaning stores . . . . .            | 5                       | 1 346              | 210                      | 45                              | 29  | 48.7                                     | 48.2                   |
| 81232                     | Drycleaning & laundry services (except coin-operated) . . . . .   | 6                       | D                  | D                        | D                               | a   | D  | D                      |
| 812320                    | Drycleaning & laundry services (except coin-operated) . . . . .   | 6                       | D                  | D                        | D                               | a   | D  | D                      |

<sup>1</sup>Includes receipts information obtained from administrative records of other Federal agencies.  
<sup>2</sup>Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

**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>BARRE, VT</b>           |   |                         |                    |                          |                                 |   |  |                        |
| <b>81</b>                  | <b>Other services (except public administration) . . . . .</b>    | <b>37</b>               | <b>10 593</b>      | <b>2 385</b>             | <b>536</b>                      | <b>138</b>  | <b>20.2</b>                              | <b>3.6</b>             |
| 811                        | Repair & maintenance . . . . .                                    | 21                      | 7 681              | 1 612                    | 348                             | 74  | 18.9                                     | —                      |
| 8111                       | Automotive repair & maintenance . . . . .                         | 15                      | 6 563              | 1 400                    | 318                             | 64  | 14.4                                     | —                      |
| 81111                      | Automotive mechanical & electrical repair & maintenance . . . . . | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 81112                      | Automotive body, paint, interior, & glass repair . . . . .        | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 811122                     | Automotive glass replacement shops . . . . .                      | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 812                        | Personal & laundry services . . . . .                             | 16                      | 2 912              | 773                      | 188                             | 64  | 23.8                                     | 13.0                   |
| 8121                       | Personal care services . . . . .                                  | 8                       | 520                | 201                      | 48                              | 27  | 42.3                                     | 20.0                   |
| <b>BELLOWS FALLS, VT</b>   |   |                         |                    |                          |                                 |   |  |                        |
| <b>81</b>                  | <b>Other services (except public administration) . . . . .</b>    | <b>9</b>                | <b>1 777</b>       | <b>370</b>               | <b>84</b>                       | <b>24</b>   | <b>26.2</b>                              | <b>—</b>               |
| 812                        | Personal & laundry services . . . . .                             | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>BENNINGTON TOWN, VT</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>81</b>                  | <b>Other services (except public administration) . . . . .</b>    | <b>39</b>               | <b>9 714</b>       | <b>2 895</b>             | <b>657</b>                      | <b>170</b>  | <b>28.6</b>                              | <b>5.1</b>             |
| 811                        | Repair & maintenance . . . . .                                    | 18                      | 3 431              | 638                      | 136                             | 43  | 68.1                                     | 7.9                    |
| 8111                       | Automotive repair & maintenance . . . . .                         | 13                      | 2 839              | 505                      | 113                             | 35  | 82.3                                     | 9.6                    |
| 81111                      | Automotive mechanical & electrical repair & maintenance . . . . . | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 811111                     | General automotive repair . . . . .                               | 9                       | D                  | D                        | D                               | a   | D  | D                      |
| 812                        | Personal & laundry services . . . . .                             | 21                      | 6 283              | 2 257                    | 521                             | 127   | 7.1                                      | 3.5                    |
| 8121                       | Personal care services . . . . .                                  | 11                      | 1 153              | 478                      | 107                             | 34  | 38.5                                     | 8.6                    |
| 81211                      | Hair, nail, & skin care services . . . . .                        | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 812112                     | Beauty shops . . . . .  | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 8123                       | Drycleaning & laundry services . . . . .                          | 4                       | D                  | D                        | D                               | a   | D  | D                      |
| 8129                       | Other personal services . . . . .                                 | 2                       | D                  | D                        | D                               | b   | D  | D                      |
| 81292                      | Photofinishing . . . . .  | 2                       | D                  | D                        | D                               | b   | D  | D                      |

See footnotes at end of table.

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

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

| NAICS code                  | Geographic area and kind of business                          | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts—                     |                        |
|-----------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
|                             |   |                         |                    |                          |                                 |   | From administrative records <sup>1</sup> | Estimated <sup>2</sup> |
| <b>BRATTLEBORO TOWN, VT</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>81</b>                   | <b>Other services (except public administration) .....</b>    | <b>37</b>               | <b>8 159</b>       | <b>2 426</b>             | <b>600</b>                      | <b>168</b>  | <b>21.3</b>                              | <b>6.6</b>             |
| 811                         | Repair & maintenance .....                                    | 18                      | 4 061              | 950                      | 224                             | 51  | 29.8                                     | 1.6                    |
| 8111                        | Automotive repair & maintenance .....                         | 17                      | D                  | D                        | D                               | b   | D  | D                      |
| 81111                       | Automotive mechanical & electrical repair & maintenance ..... | 13                      | D                  | D                        | D                               | b   | D  | D                      |
| 811111                      | General automotive repair .....                               | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 812                         | Personal & laundry services .....                             | 19                      | 4 098              | 1 476                    | 376                             | 117   | 12.8                                     | 11.6                   |
| 8121                        | Personal care services .....                                  | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 81211                       | Hair, nail, & skin care services .....                        | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 812112                      | Beauty shops .....  | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 8123                        | Drycleaning & laundry services .....                          | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>BURLINGTON, VT</b>       |   |                         |                    |                          |                                 |   |  |                        |
| <b>81</b>                   | <b>Other services (except public administration) .....</b>    | <b>74</b>               | <b>34 392</b>      | <b>11 252</b>            | <b>2 617</b>                    | <b>469</b>  | <b>10.9</b>                              | <b>6.2</b>             |
| 811                         | Repair & maintenance .....                                    | 28                      | 23 282             | 7 332                    | 1 704                           | 235   | 7.9                                      | 1.4                    |
| 8111                        | Automotive repair & maintenance .....                         | 16                      | 4 995              | 1 141                    | 315                             | 70  | 25.2                                     | 6.5                    |
| 81111                       | Automotive mechanical & electrical repair & maintenance ..... | 11                      | 3 815              | 852                      | 233                             | 42  | 31.7                                     | 5.2                    |
| 811111                      | General automotive repair .....                               | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 8112                        | Electronic & precision equipment repair & maintenance .....   | 4                       | D                  | D                        | D                               | c   | D  | D                      |
| 81121                       | Electronic & precision equipment repair & maintenance .....   | 4                       | D                  | D                        | D                               | c   | D  | D                      |
| 811212                      | Computer & office machine repair & maintenance .....          | 1                       | D                  | D                        | D                               | b   | D  | D                      |
| 812                         | Personal & laundry services .....                             | 46                      | 11 110             | 3 920                    | 913                             | 234   | 17.1                                     | 16.2                   |
| 8121                        | Personal care services .....                                  | 23                      | 3 595              | 1 668                    | 369                             | 101   | 19.7                                     | 1.2                    |
| 81211                       | Hair, nail, & skin care services .....                        | 23                      | 3 595              | 1 668                    | 369                             | 101   | 19.7                                     | 1.2                    |
| 812112                      | Beauty shops .....  | 20                      | D                  | D                        | D                               | b   | D  | D                      |
| 8122                        | Death care services .....                                     | 6                       | 2 396              | 678                      | 155                             | 28  | 27.8                                     | 20.7                   |
| 8123                        | Drycleaning & laundry services .....                          | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 81231                       | Coin-operated laundries & drycleaners .....                   | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 812310                      | Coin-operated laundries & drycleaners .....                   | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 8123102                     | Coin-operated laundries & drycleaning stores .....            | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 81232                       | Drycleaning & laundry services (except coin-operated) .....   | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 812320                      | Drycleaning & laundry services (except coin-operated) .....   | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 8129                        | Other personal services .....                                 | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 81292                       | Photofinishing .....  | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>COLCHESTER TOWN, VT</b>  |   |                         |                    |                          |                                 |   |  |                        |
| <b>81</b>                   | <b>Other services (except public administration) .....</b>    | <b>14</b>               | <b>2 729</b>       | <b>669</b>               | <b>151</b>                      | <b>53</b>   | <b>37.2</b>                              | <b>1.4</b>             |
| 811                         | Repair & maintenance .....                                    | 7                       | 1 932              | 440                      | 103                             | 25  | 43.7                                     | —                      |
| 8111                        | Automotive repair & maintenance .....                         | 5                       | D                  | D                        | D                               | a   | D  | D                      |
| 812                         | Personal & laundry services .....                             | 7                       | 797                | 229                      | 48                              | 28  | 21.2                                     | 4.6                    |
| 8121                        | Personal care services .....                                  | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>ESSEX JUNCTION, VT</b>   |   |                         |                    |                          |                                 |   |  |                        |
| <b>81</b>                   | <b>Other services (except public administration) .....</b>    | <b>25</b>               | <b>5 276</b>       | <b>1 645</b>             | <b>391</b>                      | <b>104</b>  | <b>18.9</b>                              | <b>13.7</b>            |
| 811                         | Repair & maintenance .....                                    | 9                       | 2 709              | 705                      | 167                             | 38  | 5.4                                      | 6.2                    |
| 8111                        | Automotive repair & maintenance .....                         | 6                       | 2 387              | 592                      | 139                             | 32  | 3.0                                      | 7.1                    |
| 81111                       | Automotive mechanical & electrical repair & maintenance ..... | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 812                         | Personal & laundry services .....                             | 16                      | 2 567              | 940                      | 224                             | 66  | 33.1                                     | 21.6                   |
| 8121                        | Personal care services .....                                  | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 81211                       | Hair, nail, & skin care services .....                        | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| 812112                      | Beauty shops .....  | 8                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>MONTPELIER, VT</b>       |   |                         |                    |                          |                                 |   |  |                        |
| <b>81</b>                   | <b>Other services (except public administration) .....</b>    | <b>28</b>               | <b>5 853</b>       | <b>1 512</b>             | <b>365</b>                      | <b>94</b>   | <b>32.9</b>                              | <b>6.3</b>             |
| 811                         | Repair & maintenance .....                                    | 14                      | 4 251              | 1 019                    | 251                             | 52  | 33.9                                     | .9                     |
| 8111                        | Automotive repair & maintenance .....                         | 9                       | 2 404              | 624                      | 155                             | 31  | 43.1                                     | 1.7                    |
| 812                         | Personal & laundry services .....                             | 14                      | 1 602              | 493                      | 114                             | 42  | 30.5                                     | 20.4                   |
| 8121                        | Personal care services .....                                  | 7                       | 465                | 168                      | 41                              | 16  | 36.8                                     | 41.1                   |
| 81211                       | Hair, nail, & skin care services .....                        | 7                       | 465                | 168                      | 41                              | 16  | 36.8                                     | 41.1                   |
| <b>NEWPORT, VT</b>          |   |                         |                    |                          |                                 |   |  |                        |
| <b>81</b>                   | <b>Other services (except public administration) .....</b>    | <b>21</b>               | <b>3 637</b>       | <b>814</b>               | <b>182</b>                      | <b>47</b>   | <b>23.0</b>                              | <b>2.3</b>             |
| 811                         | Repair & maintenance .....                                    | 11                      | 2 122              | 404                      | 102                             | 25  | 29.0                                     | 4.0                    |
| 8111                        | Automotive repair & maintenance .....                         | 8                       | 1 750              | 330                      | 91                              | 19  | 35.2                                     | 4.8                    |
| 812                         | Personal & laundry services .....                             | 10                      | 1 515              | 410                      | 80                              | 22  | 14.5                                     | —                      |

See footnotes at end of table.

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

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

| NAICS code                  | Geographic area and kind of business                          | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts—                     |                        |
|-----------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
|                             |   |                         |                    |                          |                                 |   | From administrative records <sup>1</sup> | Estimated <sup>2</sup> |
| <b>RUTLAND, VT</b>          |   |                         |                    |                          |                                 |   |  |                        |
| <b>81</b>                   | <b>Other services (except public administration) .....</b>    | <b>68</b>               | <b>20 817</b>      | <b>6 845</b>             | <b>1 522</b>                    | <b>600</b>  | <b>47.3</b>                              | <b>2.9</b>             |
| 811                         | Repair & maintenance .....                                    | 32                      | 9 291              | 2 802                    | 606                             | 119   | 13.3                                     | 3.4                    |
| 8111                        | Automotive repair & maintenance .....                         | 27                      | 8 225              | 2 404                    | 502                             | 105   | 14.4                                     | 2.7                    |
| 81111                       | Automotive mechanical & electrical repair & maintenance ..... | 19                      | D                  | D                        | D                               | b   | D  | D                      |
| 811111                      | General automotive repair .....                               | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| 81112                       | Automotive body, paint, interior, & glass repair .....        | 4                       | 2 727              | 848                      | 178                             | 27  | —  | —                      |
| 811121                      | Automotive body, paint, & interior repair & maintenance ..... | 4                       | 2 727              | 848                      | 178                             | 27  | —  | —                      |
| 8111211                     | Paint or body repair shops .....                              | 4                       | 2 727              | 848                      | 178                             | 27  | —  | —                      |
| 812                         | Personal & laundry services .....                             | 36                      | 11 526             | 4 043                    | 916                             | 481   | 74.7                                     | 2.5                    |
| 8121                        | Personal care services .....                                  | 21                      | 2 364              | 1 070                    | 250                             | 85  | 27.2                                     | 8.6                    |
| 81211                       | Hair, nail, & skin care services .....                        | 19                      | D                  | D                        | D                               | b   | D  | D                      |
| 812112                      | Beauty shops .....  | 19                      | D                  | D                        | D                               | b   | D  | D                      |
| 8123                        | Drycleaning & laundry services .....                          | 7                       | 7 081              | 2 514                    | 556                             | 372   | 91.1                                     | 1.1                    |
| 81231                       | Coin-operated laundries & drycleaners .....                   | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 812310                      | Coin-operated laundries & drycleaners .....                   | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 81233                       | Linen & uniform supply .....                                  | 1                       | D                  | D                        | D                               | e   | D  | D                      |
| 812331                      | Linen supply .....  | 1                       | D                  | D                        | D                               | e   | D  | D                      |
| <b>ST. ALBANS, VT</b>       |   |                         |                    |                          |                                 |   |  |                        |
| <b>81</b>                   | <b>Other services (except public administration) .....</b>    | <b>34</b>               | <b>6 958</b>       | <b>2 201</b>             | <b>505</b>                      | <b>139</b>  | <b>44.5</b>                              | <b>1.6</b>             |
| 811                         | Repair & maintenance .....                                    | 15                      | 3 358              | 814                      | 181                             | 49  | 63.3                                     | —                      |
| 8111                        | Automotive repair & maintenance .....                         | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| 81112                       | Automotive body, paint, interior, & glass repair .....        | 6                       | D                  | D                        | D                               | a   | D  | D                      |
| 812                         | Personal & laundry services .....                             | 19                      | 3 600              | 1 387                    | 324                             | 90  | 27.1                                     | 3.1                    |
| 8121                        | Personal care services .....                                  | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 81211                       | Hair, nail, & skin care services .....                        | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 812112                      | Beauty shops .....  | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 8123                        | Drycleaning & laundry services .....                          | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>SOUTH BURLINGTON, VT</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>81</b>                   | <b>Other services (except public administration) .....</b>    | <b>63</b>               | <b>25 784</b>      | <b>7 192</b>             | <b>1 518</b>                    | <b>372</b>  | <b>27.9</b>                              | <b>2.5</b>             |
| 811                         | Repair & maintenance .....                                    | 40                      | 21 469             | 5 281                    | 1 109                           | 238   | 31.8                                     | .4                     |
| 8111                        | Automotive repair & maintenance .....                         | 29                      | 17 256             | 4 115                    | 859                             | 182   | 21.4                                     | .2                     |
| 81111                       | Automotive mechanical & electrical repair & maintenance ..... | 13                      | 7 546              | 1 968                    | 391                             | 72  | 22.0                                     | .5                     |
| 811111                      | General automotive repair .....                               | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 81112                       | Automotive body, paint, interior, & glass repair .....        | 9                       | 5 564              | 1 189                    | 261                             | 46  | 8.5                                      | —                      |
| 811121                      | Automotive body, paint, & interior repair & maintenance ..... | 6                       | 3 050              | 688                      | 156                             | 23  | 15.6                                     | —                      |
| 8111211                     | Paint or body repair shops .....                              | 6                       | 3 050              | 688                      | 156                             | 23  | 15.6                                     | —                      |
| 81119                       | Other automotive repair & maintenance .....                   | 7                       | 4 146              | 958                      | 207                             | 64  | 37.5                                     | —                      |
| 811192                      | Carwashes .....   | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 8112                        | Electronic & precision equipment repair & maintenance .....   | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 81121                       | Electronic & precision equipment repair & maintenance .....   | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 812                         | Personal & laundry services .....                             | 23                      | 4 315              | 1 911                    | 409                             | 134   | 8.4                                      | 13.0                   |
| 8121                        | Personal care services .....                                  | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| 81211                       | Hair, nail, & skin care services .....                        | 13                      | 2 239              | 1 074                    | 219                             | 79  | 15.4                                     | 1.3                    |
| 812112                      | Beauty shops .....  | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| 8123                        | Drycleaning & laundry services .....                          | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 81232                       | Drycleaning & laundry services (except coin-operated) .....   | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 812320                      | Drycleaning & laundry services (except coin-operated) .....   | 6                       | D                  | D                        | D                               | b   | D  | D                      |
| 8123202                     | Drycleaning plants .....                                      | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>SWANTON, VT</b>          |   |                         |                    |                          |                                 |   |  |                        |
| <b>81</b>                   | <b>Other services (except public administration) .....</b>    | <b>1</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| <b>VERGENNES, VT</b>        |   |                         |                    |                          |                                 |   |  |                        |
| <b>81</b>                   | <b>Other services (except public administration) .....</b>    | <b>11</b>               | <b>2 956</b>       | <b>464</b>               | <b>105</b>                      | <b>31</b>   | <b>63.3</b>                              | <b>3.5</b>             |
| 811                         | Repair & maintenance .....                                    | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 8111                        | Automotive repair & maintenance .....                         | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 81111                       | Automotive mechanical & electrical repair & maintenance ..... | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 811111                      | General automotive repair .....                               | 2                       | D                  | D                        | D                               | a   | D  | D                      |
| 812                         | Personal & laundry services .....                             | 8                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>WINOOSKI, VT</b>         |   |                         |                    |                          |                                 |   |  |                        |
| <b>81</b>                   | <b>Other services (except public administration) .....</b>    | <b>12</b>               | <b>2 158</b>       | <b>616</b>               | <b>139</b>                      | <b>42</b>   | <b>23.2</b>                              | <b>2.5</b>             |
| 811                         | Repair & maintenance .....                                    | 5                       | 978                | 210                      | 42                              | 13  | 40.3                                     | —                      |
| 812                         | Personal & laundry services .....                             | 7                       | 1 180              | 406                      | 97                              | 29  | 9.1                                      | 4.6                    |

See footnotes at end of table.

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

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

| NAICS code                              | Geographic area and kind of business                          | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts—                     |                        |
|---|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
|   |   |                         |                    |                          |                                 |   | From administrative records <sup>1</sup> | Estimated <sup>2</sup> |
| <b>BALANCE OF CHITTENDEN COUNTY, VT</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>81</b>                               | <b>Other services (except public administration) .....</b>    | <b>96</b>               | <b>25 917</b>      | <b>6 904</b>             | <b>1 666</b>                    | <b>399</b>  | <b>29.7</b>                              | <b>5.4</b>             |
| 811                                     | Repair & maintenance .....                                    | 62                      | 20 776             | 5 136                    | 1 263                           | 272   | 32.8                                     | 2.2                    |
| 8111                                    | Automotive repair & maintenance .....                         | 39                      | D                  | D                        | D                               | c   | D  | D                      |
| 81111                                   | Automotive mechanical & electrical repair & maintenance ..... | 24                      | D                  | D                        | D                               | b   | D  | D                      |
| 811111                                  | General automotive repair .....                               | 23                      | D                  | D                        | D                               | b   | D  | D                      |
| 81112                                   | Automotive body, paint, interior, & glass repair .....        | 13                      | D                  | D                        | D                               | b   | D  | D                      |
| 811121                                  | Automotive body, paint, & interior repair & maintenance ..... | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 8111211                                 | Paint or body repair shops .....                              | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 8114                                    | Personal & household goods repair & maintenance .....         | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| 81149                                   | Other personal & household goods repair & maintenance .....   | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 811490                                  | Other personal & household goods repair & maintenance .....   | 7                       | D                  | D                        | D                               | b   | D  | D                      |
| 8114909                                 | All other repair & related services .....                     | 4                       | D                  | D                        | D                               | b   | D  | D                      |
| 812                                     | Personal & laundry services .....                             | 34                      | 5 141              | 1 768                    | 403                             | 127   | 17.1                                     | 18.4                   |
| 8121                                    | Personal care services .....                                  | 23                      | D                  | D                        | D                               | b   | D  | D                      |
| 81211                                   | Hair, nail, & skin care services .....                        | 19                      | D                  | D                        | D                               | b   | D  | D                      |
| 812112                                  | Beauty shops .....  | 18                      | D                  | D                        | D                               | b   | D  | D                      |
| 8123                                    | Drycleaning & laundry services .....                          | 5                       | 1 247              | 429                      | 101                             | 30  | 3.4                                      | 46.4                   |
| 81232                                   | Drycleaning & laundry services (except coin-operated) .....   | 5                       | 1 247              | 429                      | 101                             | 30  | 3.4                                      | 46.4                   |
| 812320                                  | Drycleaning & laundry services (except coin-operated) .....   | 5                       | 1 247              | 429                      | 101                             | 30  | 3.4                                      | 46.4                   |
| 8123202                                 | Drycleaning plants .....                                      | 5                       | 1 247              | 429                      | 101                             | 30  | 3.4                                      | 46.4                   |
| <b>BALANCE OF FRANKLIN COUNTY, VT</b>   |   |                         |                    |                          |                                 |   |  |                        |
| <b>81</b>                               | <b>Other services (except public administration) .....</b>    | <b>38</b>               | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>b</b>  | <b>D</b>                                 | <b>D</b>               |
| 811                                     | Repair & maintenance .....                                    | 28                      | 4 534              | 770                      | 183                             | 48  | 62.2                                     | 1.4                    |
| 8111                                    | Automotive repair & maintenance .....                         | 18                      | D                  | D                        | D                               | b   | D  | D                      |
| 81111                                   | Automotive mechanical & electrical repair & maintenance ..... | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| 811111                                  | General automotive repair .....                               | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| 81112                                   | Automotive body, paint, interior, & glass repair .....        | 4                       | 1 193              | 289                      | 68                              | 10  | 82.2                                     | —                      |
| 811121                                  | Automotive body, paint, & interior repair & maintenance ..... | 4                       | 1 193              | 289                      | 68                              | 10  | 82.2                                     | —                      |
| 812                                     | Personal & laundry services .....                             | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| <b>BALANCE OF GRAND ISLE COUNTY, VT</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>81</b>                               | <b>Other services (except public administration) .....</b>    | <b>5</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| 811                                     | Repair & maintenance .....                                    | 4                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>BALANCE OF ADDISON COUNTY, VT</b>    |   |                         |                    |                          |                                 |   |  |                        |
| <b>81</b>                               | <b>Other services (except public administration) .....</b>    | <b>50</b>               | <b>8 563</b>       | <b>1 785</b>             | <b>411</b>                      | <b>129</b>  | <b>29.2</b>                              | <b>5.0</b>             |
| 811                                     | Repair & maintenance .....                                    | 26                      | D                  | D                        | D                               | b   | D  | D                      |
| 8111                                    | Automotive repair & maintenance .....                         | 22                      | D                  | D                        | D                               | b   | D  | D                      |
| 81111                                   | Automotive mechanical & electrical repair & maintenance ..... | 15                      | D                  | D                        | D                               | b   | D  | D                      |
| 811111                                  | General automotive repair .....                               | 15                      | D                  | D                        | D                               | b   | D  | D                      |
| 812                                     | Personal & laundry services .....                             | 24                      | D                  | D                        | D                               | b   | D  | D                      |
| 8121                                    | Personal care services .....                                  | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| 81211                                   | Hair, nail, & skin care services .....                        | 11                      | 763                | 333                      | 78                              | 31  | 36.8                                     | 11.3                   |
| 812112                                  | Beauty shops .....  | 11                      | 763                | 333                      | 78                              | 31  | 36.8                                     | 11.3                   |
| <b>BALANCE OF BENNINGTON COUNTY, VT</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>81</b>                               | <b>Other services (except public administration) .....</b>    | <b>39</b>               | <b>8 533</b>       | <b>1 974</b>             | <b>508</b>                      | <b>112</b>  | <b>20.8</b>                              | <b>3.4</b>             |
| 811                                     | Repair & maintenance .....                                    | 24                      | 6 273              | 1 428                    | 395                             | 75  | 13.2                                     | 4.6                    |
| 8111                                    | Automotive repair & maintenance .....                         | 20                      | 5 100              | 1 145                    | 286                             | 58  | 16.2                                     | 5.7                    |
| 81111                                   | Automotive mechanical & electrical repair & maintenance ..... | 16                      | D                  | D                        | D                               | b   | D  | D                      |
| 811111                                  | General automotive repair .....                               | 16                      | D                  | D                        | D                               | b   | D  | D                      |
| 812                                     | Personal & laundry services .....                             | 15                      | 2 260              | 546                      | 113                             | 37  | 41.9                                     | —                      |
| 8121                                    | Personal care services .....                                  | 7                       | 813                | 203                      | 46                              | 18  | 60.1                                     | —                      |
| 81211                                   | Hair, nail, & skin care services .....                        | 7                       | 813                | 203                      | 46                              | 18  | 60.1                                     | —                      |
| 812112                                  | Beauty shops .....  | 7                       | 813                | 203                      | 46                              | 18  | 60.1                                     | —                      |
| <b>BALANCE OF CALEDONIA COUNTY, VT</b>  |   |                         |                    |                          |                                 |   |  |                        |
| <b>81</b>                               | <b>Other services (except public administration) .....</b>    | <b>53</b>               | <b>11 622</b>      | <b>2 651</b>             | <b>591</b>                      | <b>160</b>  | <b>36.7</b>                              | <b>.9</b>              |
| 811                                     | Repair & maintenance .....                                    | 31                      | 8 890              | 1 685                    | 379                             | 82  | 37.6                                     | —                      |
| 8111                                    | Automotive repair & maintenance .....                         | 23                      | 7 586              | 1 496                    | 340                             | 71  | 36.1                                     | —                      |
| 81111                                   | Automotive mechanical & electrical repair & maintenance ..... | 19                      | 4 416              | 939                      | 216                             | 44  | 48.2                                     | —                      |
| 811111                                  | General automotive repair .....                               | 19                      | 4 416              | 939                      | 216                             | 44  | 48.2                                     | —                      |
| 81112                                   | Automotive body, paint, interior, & glass repair .....        | 4                       | 3 170              | 557                      | 124                             | 27  | 19.2                                     | —                      |
| 811121                                  | Automotive body, paint, & interior repair & maintenance ..... | 4                       | 3 170              | 557                      | 124                             | 27  | 19.2                                     | —                      |
| 8111211                                 | Paint or body repair shops .....                              | 4                       | 3 170              | 557                      | 124                             | 27  | 19.2                                     | —                      |
| 8114                                    | Personal & household goods repair & maintenance .....         | 5                       | D                  | D                        | D                               | a   | D  | D                      |
| 812                                     | Personal & laundry services .....                             | 22                      | 2 732              | 966                      | 212                             | 78  | 34.0                                     | 3.8                    |
| 8121                                    | Personal care services .....                                  | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 81211                                   | Hair, nail, & skin care services .....                        | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 8123                                    | Drycleaning & laundry services .....                          | 3                       | D                  | D                        | D                               | b   | D  | D                      |

See footnotes at end of table.

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

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

| NAICS code                              | Geographic area and kind of business                          | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts—                     |                        |
|---|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
|   |   |                         |                    |                          |                                 |   | From administrative records <sup>1</sup> | Estimated <sup>2</sup> |
| <b>BALANCE OF ESSEX COUNTY, VT</b>      |   |                         |                    |                          |                                 |   |  |                        |
| <b>81</b>                               | <b>Other services (except public administration) .....</b>    | <b>4</b>                | <b>D</b>           | <b>D</b>                 | <b>D</b>                        | <b>a</b>  | <b>D</b>                                 | <b>D</b>               |
| 811                                     | Repair & maintenance .....                                    | 4                       | D                  | D                        | D                               | a   | D  | D                      |
| 8111                                    | Automotive repair & maintenance .....                         | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 81111                                   | Automotive mechanical & electrical repair & maintenance ..... | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| 811111                                  | General automotive repair .....                               | 3                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>BALANCE OF LAMOILLE COUNTY, VT</b>   |   |                         |                    |                          |                                 |   |  |                        |
| <b>81</b>                               | <b>Other services (except public administration) .....</b>    | <b>53</b>               | <b>10 101</b>      | <b>2 376</b>             | <b>542</b>                      | <b>143</b>  | <b>62.0</b>                              | <b>1.6</b>             |
| 811                                     | Repair & maintenance .....                                    | 34                      | 8 418              | 1 852                    | 428                             | 94  | 67.4                                     | .9                     |
| 8111                                    | Automotive repair & maintenance .....                         | 21                      | 5 596              | 1 261                    | 280                             | 67  | 76.2                                     | 1.3                    |
| 81111                                   | Automotive mechanical & electrical repair & maintenance ..... | 15                      | 3 671              | 701                      | 152                             | 37  | 78.9                                     | —                      |
| 811111                                  | General automotive repair .....                               | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| 81112                                   | Automotive body, paint, interior, & glass repair .....        | 6                       | 1 925              | 560                      | 128                             | 30  | 71.2                                     | 3.8                    |
| 811121                                  | Automotive body, paint, & interior repair & maintenance ..... | 5                       | D                  | D                        | D                               | b   | D  | D                      |
| 8114                                    | Personal & household goods repair & maintenance .....         | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| 81149                                   | Other personal & household goods repair & maintenance .....   | 4                       | 1 014              | 315                      | 71                              | 13  | 38.7                                     | —                      |
| 811490                                  | Other personal & household goods repair & maintenance .....   | 4                       | 1 014              | 315                      | 71                              | 13  | 38.7                                     | —                      |
| 812                                     | Personal & laundry services .....                             | 19                      | 1 683              | 524                      | 114                             | 49  | 35.2                                     | 5.1                    |
| 8121                                    | Personal care services .....                                  | 12                      | 810                | 271                      | 70                              | 24  | 71.7                                     | 5.2                    |
| 81211                                   | Hair, nail, & skin care services .....                        | 12                      | 810                | 271                      | 70                              | 24  | 71.7                                     | 5.2                    |
| 812112                                  | Beauty shops .....  | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 8123                                    | Drycleaning & laundry services .....                          | 4                       | 796                | 229                      | 43                              | 24  | 1.4                                      | —                      |
| <b>BALANCE OF ORANGE COUNTY, VT</b>     |   |                         |                    |                          |                                 |   |  |                        |
| <b>81</b>                               | <b>Other services (except public administration) .....</b>    | <b>46</b>               | <b>11 448</b>      | <b>2 450</b>             | <b>587</b>                      | <b>134</b>  | <b>19.9</b>                              | <b>.4</b>              |
| 811                                     | Repair & maintenance .....                                    | 28                      | 6 432              | 1 418                    | 349                             | 84  | 27.6                                     | .4                     |
| 8111                                    | Automotive repair & maintenance .....                         | 20                      | 4 810              | 1 052                    | 260                             | 60  | 34.7                                     | .6                     |
| 81111                                   | Automotive mechanical & electrical repair & maintenance ..... | 18                      | D                  | D                        | D                               | b   | D  | D                      |
| 811111                                  | General automotive repair .....                               | 17                      | D                  | D                        | D                               | b   | D  | D                      |
| 812                                     | Personal & laundry services .....                             | 18                      | 5 016              | 1 032                    | 238                             | 50  | 10.1                                     | .5                     |
| 8121                                    | Personal care services .....                                  | 8                       | D                  | D                        | D                               | a   | D  | D                      |
| 81211                                   | Hair, nail, & skin care services .....                        | 8                       | D                  | D                        | D                               | a   | D  | D                      |
| 8123                                    | Drycleaning & laundry services .....                          | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 81233                                   | Linen & uniform supply .....                                  | 1                       | D                  | D                        | D                               | a   | D  | D                      |
| <b>BALANCE OF ORLEANS COUNTY, VT</b>    |   |                         |                    |                          |                                 |   |  |                        |
| <b>81</b>                               | <b>Other services (except public administration) .....</b>    | <b>39</b>               | <b>7 064</b>       | <b>1 254</b>             | <b>274</b>                      | <b>84</b>   | <b>64.6</b>                              | <b>.8</b>              |
| 811                                     | Repair & maintenance .....                                    | 25                      | D                  | D                        | D                               | b   | D  | D                      |
| 8111                                    | Automotive repair & maintenance .....                         | 18                      | D                  | D                        | D                               | b   | D  | D                      |
| 81111                                   | Automotive mechanical & electrical repair & maintenance ..... | 17                      | D                  | D                        | D                               | b   | D  | D                      |
| 811111                                  | General automotive repair .....                               | 16                      | D                  | D                        | D                               | b   | D  | D                      |
| 812                                     | Personal & laundry services .....                             | 14                      | D                  | D                        | D                               | b   | D  | D                      |
| <b>BALANCE OF RUTLAND COUNTY, VT</b>    |   |                         |                    |                          |                                 |   |  |                        |
| <b>81</b>                               | <b>Other services (except public administration) .....</b>    | <b>64</b>               | <b>9 484</b>       | <b>2 173</b>             | <b>480</b>                      | <b>137</b>  | <b>48.7</b>                              | <b>4.2</b>             |
| 811                                     | Repair & maintenance .....                                    | 40                      | 7 687              | 1 728                    | 388                             | 96  | 51.8                                     | 2.4                    |
| 8111                                    | Automotive repair & maintenance .....                         | 31                      | 5 994              | 1 342                    | 313                             | 77  | 55.0                                     | 3.1                    |
| 81111                                   | Automotive mechanical & electrical repair & maintenance ..... | 22                      | D                  | D                        | D                               | b   | D  | D                      |
| 811111                                  | General automotive repair .....                               | 21                      | D                  | D                        | D                               | b   | D  | D                      |
| 81112                                   | Automotive body, paint, interior, & glass repair .....        | 8                       | 2 220              | 525                      | 127                             | 25  | 61.4                                     | 3.1                    |
| 811121                                  | Automotive body, paint, & interior repair & maintenance ..... | 8                       | 2 220              | 525                      | 127                             | 25  | 61.4                                     | 3.1                    |
| 8114                                    | Personal & household goods repair & maintenance .....         | 6                       | D                  | D                        | D                               | a   | D  | D                      |
| 812                                     | Personal & laundry services .....                             | 24                      | 1 797              | 445                      | 92                              | 41  | 35.5                                     | 11.7                   |
| <b>BALANCE OF WASHINGTON COUNTY, VT</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>81</b>                               | <b>Other services (except public administration) .....</b>    | <b>59</b>               | <b>9 828</b>       | <b>1 889</b>             | <b>402</b>                      | <b>122</b>  | <b>62.1</b>                              | <b>8.6</b>             |
| 811                                     | Repair & maintenance .....                                    | 38                      | 7 862              | 1 286                    | 280                             | 82  | 65.8                                     | 10.8                   |
| 8111                                    | Automotive repair & maintenance .....                         | 19                      | 4 335              | 669                      | 150                             | 47  | 58.7                                     | 15.6                   |
| 81111                                   | Automotive mechanical & electrical repair & maintenance ..... | 15                      | D                  | D                        | D                               | b   | D  | D                      |
| 811111                                  | General automotive repair .....                               | 12                      | D                  | D                        | D                               | b   | D  | D                      |
| 8112                                    | Electronic & precision equipment repair & maintenance .....   | 5                       | D                  | D                        | D                               | a   | D  | D                      |
| 81121                                   | Electronic & precision equipment repair & maintenance .....   | 5                       | D                  | D                        | D                               | a   | D  | D                      |
| 8114                                    | Personal & household goods repair & maintenance .....         | 9                       | D                  | D                        | D                               | a   | D  | D                      |
| 812                                     | Personal & laundry services .....                             | 21                      | 1 966              | 603                      | 122                             | 40  | 47.1                                     | .2                     |
| 8121                                    | Personal care services .....                                  | 12                      | 983                | 390                      | 85                              | 31  | 59.8                                     | —                      |
| 81211                                   | Hair, nail, & skin care services .....                        | 12                      | 983                | 390                      | 85                              | 31  | 59.8                                     | —                      |
| 812112                                  | Beauty shops .....  | 12                      | 983                | 390                      | 85                              | 31  | 59.8                                     | —                      |

See footnotes at end of table.



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

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

| NAICS code                           | Geographic area and kind of business                          | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts—                     |                        |
|--------------------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
|                                      |   |                         |                    |                          |                                 |   | From administrative records <sup>1</sup> | Estimated <sup>2</sup> |
| <b>BALANCE OF WINDHAM COUNTY, VT</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>81</b>                            | <b>Other services (except public administration) .....</b>    | <b>38</b>               | <b>23 916</b>      | <b>3 523</b>             | <b>794</b>                      | <b>153</b>  | <b>16.7</b>                              | <b>1.0</b>             |
| 811                                  | Repair & maintenance .....                                    | 29                      | D                  | D                        | D                               | c   | D  | D                      |
| 8111                                 | Automotive repair & maintenance .....                         | 21                      | D                  | D                        | D                               | c   | D  | D                      |
| 81111                                | Automotive mechanical & electrical repair & maintenance ..... | 17                      | D                  | D                        | D                               | c   | D  | D                      |
| 811111                               | General automotive repair .....                               | 17                      | D                  | D                        | D                               | c   | D  | D                      |
| 81112                                | Automotive body, paint, interior, & glass repair .....        | 3                       | 1 171              | 299                      | 74                              | 15  | D  | —                      |
| 811121                               | Automotive body, paint, & interior repair & maintenance ..... | 3                       | 1 171              | 299                      | 74                              | 15  | D  | —                      |
| 812                                  | Personal & laundry services .....                             | 9                       | D                  | D                        | D                               | b   | D  | D                      |
| <b>BALANCE OF WINDSOR COUNTY, VT</b> |   |                         |                    |                          |                                 |   |  |                        |
| <b>81</b>                            | <b>Other services (except public administration) .....</b>    | <b>114</b>              | <b>26 939</b>      | <b>6 402</b>             | <b>1 479</b>                    | <b>365</b>  | <b>36.6</b>                              | <b>7.1</b>             |
| 811                                  | Repair & maintenance .....                                    | 61                      | 18 977             | 4 069                    | 968                             | 188   | 41.2                                     | 2.1                    |
| 8111                                 | Automotive repair & maintenance .....                         | 45                      | 16 091             | 3 426                    | 827                             | 159   | 45.5                                     | 2.4                    |
| 81111                                | Automotive mechanical & electrical repair & maintenance ..... | 32                      | 12 068             | 2 275                    | 556                             | 111   | 40.0                                     | 3.0                    |
| 811111                               | General automotive repair .....                               | 32                      | 12 068             | 2 275                    | 556                             | 111   | 40.0                                     | 3.0                    |
| 81112                                | Automotive body, paint, interior, & glass repair .....        | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 811121                               | Automotive body, paint, & interior repair & maintenance ..... | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 8111211                              | Paint or body repair shops .....                              | 10                      | D                  | D                        | D                               | b   | D  | D                      |
| 8114                                 | Personal & household goods repair & maintenance .....         | 8                       | D                  | D                        | D                               | a   | D  | D                      |
| 812                                  | Personal & laundry services .....                             | 53                      | 7 962              | 2 333                    | 511                             | 177   | 25.5                                     | 19.2                   |
| 8121                                 | Personal care services .....                                  | 31                      | D                  | D                        | D                               | c   | D  | D                      |
| 81211                                | Hair, nail, & skin care services .....                        | 28                      | D                  | D                        | D                               | b   | D  | D                      |
| 812112                               | Beauty shops .....  | 28                      | D                  | D                        | D                               | b   | D  | D                      |
| 81219                                | Other personal care services .....                            | 3                       | D                  | D                        | D                               | b   | D  | D                      |
| 8123                                 | Drycleaning & laundry services .....                          | 11                      | D                  | D                        | D                               | b   | D  | D                      |
| 81231                                | Coin-operated laundries & drycleaners .....                   | 5                       | 1 346              | 210                      | 45                              | 29  | 48.7                                     | 48.2                   |
| 812310                               | Coin-operated laundries & drycleaners .....                   | 5                       | 1 346              | 210                      | 45                              | 29  | 48.7                                     | 48.2                   |
| 8123102                              | Coin-operated laundries & drycleaning stores .....            | 5                       | 1 346              | 210                      | 45                              | 29  | 48.7                                     | 48.2                   |
| 81232                                | Drycleaning & laundry services (except coin-operated) .....   | 6                       | D                  | D                        | D                               | a   | D  | D                      |
| 812320                               | Drycleaning & laundry services (except coin-operated) .....   | 6                       | D                  | D                        | D                               | a   | D  | D                      |

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

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

# Appendix A.

## Explanation of Terms

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### **ANNUAL PAYROLL (\$1,000)**

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.

### **OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)**

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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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### **81 OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)**

The Other Services (except Public Administration) sector comprises establishments engaged in providing services not specifically provided for elsewhere in the classification system. Establishments in this sector are primarily engaged in activities, such as equipment and machinery repairing, promoting or administering religious activities, grantmaking, advocacy, and providing drycleaning and laundry services, personal care services, death care services, pet care services, photofinishing services, temporary parking services, and dating services.

Private households that engage in employing workers on or about the premises in activities primarily concerned with the operation of the household are included in this sector.

Excluded from this sector are establishments primarily engaged in retailing new equipment and also performing repairs and general maintenance on equipment. These establishments are classified in Sector 44-45, Retail Trade.

### **811 Repair and Maintenance**

Industries in the Repair and Maintenance subsector restore machinery, equipment, and other products to working order. These establishments also typically provide general or routine maintenance (i.e., servicing) on such products to ensure they work efficiently and to prevent breakdown and unnecessary repairs.

The NAICS structure for this subsector brings together most types of repair and maintenance establishments and categorizes them based on production processes (i.e., on the type of repair and maintenance activity performed, and the necessary skills, expertise, and processes that are found in different repair and maintenance establishments). This NAICS classification does not delineate between repair services provided to businesses versus those that serve households. Although some industries primarily serve either businesses or households, separation by class of customer is limited by the fact that many establishments serve both. Establishments repairing computers and consumer electronics products are two examples of such overlap.

The Repair and Maintenance subsector does not include all establishments that do repair and maintenance. For example, a substantial amount of repair is done by establishments that also manufacture machinery, equipment, and other goods. These establishments are included in the

Manufacturing sector in NAICS. In addition, repair of transportation equipment is often provided by or based at transportation facilities, such as airports, seaports, and these activities are included in the Transportation and Warehousing sector. A particularly unique situation exists with repair of buildings. Plumbing, electrical installation and repair, painting and decorating, and other construction-related establishments are often involved in performing installation or other work on new construction as well as providing repair services on existing structures. While some specialize in repair, it is difficult to distinguish between the two types and all have been included in the Construction sector.

Excluded from this subsector are establishments primarily engaged in rebuilding or remanufacturing machinery and equipment. These are classified in Sector 31-33, Manufacturing. Also excluded are retail establishments that provide after-sale services and repair. These are classified in Sector 44-45, Retail Trade.

### **8111 Automotive Repair and Maintenance**

This industry group comprises establishments involved in providing repair and maintenance services for automotive vehicles, such as passenger cars, trucks, and vans, and all trailers. Establishments in this industry group employ mechanics with specialized technical skills to diagnose and repair the mechanical and electrical systems for automotive vehicles, repair automotive interiors, and paint or repair automotive exteriors.

### **81111 Automotive Mechanical and Electrical Repair and Maintenance**

This industry comprises establishments primarily engaged in providing mechanical or electrical repair and maintenance services for automotive vehicles, such as passenger cars, trucks and vans, and all trailers. These establishments specialize in or may provide a wide range of these services.

### **811111 General Automotive Repair**

This U.S. industry comprises establishments primarily engaged in providing (1) a wide range of mechanical and electrical repair and maintenance services for automotive vehicles, such as passenger cars, trucks, and vans, and all trailers or (2) engine repair and replacement.

The data published with NAICS code 811111 are comprised of the following SIC industry:

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7538 General Automotive Repair

### **811112 Automotive Exhaust System Repair**

This U.S. industry comprises establishments primarily engaged in replacing or repairing exhaust systems of automotive vehicles, such as passenger cars, trucks, and vans.

The data published with NAICS code 811112 are comprised of the following SIC industry:

7533 Motor Vehicle Exhaust System Repair Shops

### **811113 Automotive Transmission Repair**

This U.S. industry comprises establishments primarily engaged in replacing or repairing transmissions of automotive vehicles, such as passenger cars, trucks, and vans.

The data published with NAICS code 811113 are comprised of the following SIC industry:

7537 Automotive Transmission Repair

### **811118 Other Automotive Mechanical and Electrical Repair and Maintenance**

This U.S. industry comprises establishments primarily engaged in providing specialized mechanical or electrical repair and maintenance services (except engine repair and replacement, exhaust systems repair, and transmission repair) for automotive vehicles, such as passenger cars, trucks, and vans, and all trailers.

The data published with NAICS code 811118 are comprised of the following SIC industry:

7539 Automotive Repair Shops, NEC

### **8111181 Carburetor Repair Shops**

Establishments primarily engaged in repairing carburetors and providing tune-ups.

### **8111182 Brake, Front End, and Wheel Alignment**

Establishments primarily engaged in repairing, replacing, and adjusting brakes; performing front end and wheel alignment work; and installing springs, axles, and shock absorbers.

### **8111183 Electrical Repair Shops, Motor Vehicle**

Establishments primarily engaged in performing electrical repair and maintenance services for motor vehicles.

### **8111184 Radiator Repair**

Establishments primarily engaged in repairing, cleaning, and installing radiators and heater cores.

### **8111189 All Other Motor Vehicle Repair Shops**

Establishments primarily engaged in specialized repair of individual auto components (except radiator repair; brake, front end, and wheel alignment; carburetor repair; and electrical repair, motor vehicle). Included are auto repair shops specializing in air conditioning, clutch, and valve repair.

### **81112 Automotive Body, Paint, Interior, and Glass Repair**

This industry comprises establishments primarily engaged in providing one or more of the following: (1) repairing or customizing automotive vehicles, such as passenger cars, trucks, and vans, and all trailer bodies and interiors; (2) painting automotive vehicle and trailer bodies; (3) replacing, repairing, and/or tinting automotive vehicle glass; and (4) customizing automobile, truck, and van interiors for the physically disabled or other customers with special requirements.

### **811121 Automotive Body, Paint, and Interior Repair and Maintenance**

This U.S. industry comprises establishments primarily engaged in repairing or customizing automotive vehicles, such as passenger cars, trucks, and vans, and all trailer bodies and interiors; and/or painting automotive vehicles and trailer bodies.

The data published with NAICS code 811121 are comprised of the following SIC industry:

7532 Top, Body, and Upholstery Repair Shops and Paint Shops

### **8111211 Paint or Body Repair Shops**

Establishments primarily engaged in repairing or painting car, truck, and trailer bodies.

### **8111212 Van Conversion Services**

Establishments primarily engaged in customizing automobiles, trucks, and vans. Adapting vehicles for the physically handicapped or other special requirements are also included.

### **8111213 Upholstery and Interior Repair Shops**

Establishments primarily engaged in repairing and replacing motor vehicle upholstery and interiors.

### **811122 Automotive Glass Replacement Shops**

This U.S. industry comprises establishments primarily engaged in replacing, repairing, and/or tinting automotive vehicle, such as passenger car, truck, and van, glass.

The data published with NAICS code 811122 are comprised of the following SIC industry:

7536 Automotive Glass Replacement Shops

## **OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)**

## **81119 Other Automotive Repair and Maintenance**

This industry comprises establishments primarily engaged in providing automotive repair and maintenance services (except mechanical and electrical repair and maintenance; transmission repair; and body, paint, interior, and glass repair) for automotive vehicles, such as passenger cars, trucks, and vans, and all trailers.

### **811191 Automotive Oil Change and Lubrication Shops**

This U.S. industry comprises establishments primarily engaged in changing motor oil and lubricating the chassis of automotive vehicles, such as passenger cars, trucks, and vans.

The data published with NAICS code 811191 are comprised of this part of the following SIC industry:

7549 (pt) Automotive Oil Change and Lubrication Shops

### **811192 Carwashes**

This U.S. industry comprises establishments primarily engaged in cleaning, washing, and/or waxing automotive vehicles, such as passenger cars, trucks, and vans, and trailers.

The data published with NAICS code 811192 are comprised of the following SIC industry:

7542 Carwashes

### **811198 All Other Automotive Repair and Maintenance**

This U.S. industry comprises establishments primarily engaged in providing automotive repair and maintenance services (except mechanical and electrical repair and maintenance; body, paint, interior, and glass repair; motor oil change and lubrication; and car washing) for automotive vehicles, such as passenger cars, trucks, and vans, and all trailers.

The data published with NAICS code 811198 are comprised of these parts of the following SIC industries:

7534 (pt) Tire Repair Shop

7549 (pt) Motor Vehicle Services, Except Repair and Carwashes (Except Lubrication and Towing)

### **8111981 Tire Repair Shops**

Establishments primarily engaged in repairing motor vehicle tires.

### **8111982 All Other Motor Vehicle Services (Except Repair and Carwashes)**

Establishments primarily engaged in providing motor vehicle services (except repair and maintenance and carwashes). Included are establishments providing rustproofing and undercoating services.

## **8112 Electronic and Precision Equipment Repair and Maintenance**

This industry group comprises establishments primarily engaged in repairing electronic equipment, such as computers and communications equipment, and highly specialized precision instruments. Establishments in this industry group typically have staff skilled in repairing items having complex, electronic components.

### **81121 Electronic and Precision Equipment Repair and Maintenance**

This industry comprises establishments primarily engaged in repairing and maintaining one or more of the following: (1) consumer electronic equipment; (2) computers; (3) office machines; (4) communication equipment; and (5) other electronic and precision equipment and instruments, without retailing these products as new. Establishments in this industry repair items, such as microscopes, radar and sonar equipment, televisions, stereos, video recorders, computers, fax machines, photocopying machines, two-way radios and other communications equipment, scientific instruments, and medical equipment.

### **811211 Consumer Electronics Repair and Maintenance**

This U.S. industry comprises establishments primarily engaged in repairing and maintaining consumer electronics, such as televisions, stereos, speakers, video recorders, CD players, radios, and cameras, without retailing new consumer electronics.

The data published with NAICS code 811211 are comprised of this part of the following SIC industry:

7622 (pt) Stereo, Television, VCR, and Other Consumer Electronic Equipment Repair, (Except Computer)

### **811212 Computer and Office Machine Repair and Maintenance**

This U.S. industry comprises establishments primarily engaged in repairing and maintaining computers and office machines without retailing new computers and office machines, such as photocopying machines; and computer terminals, storage devices, printers; and CD-ROM drives.

The data published with NAICS code 811212 are comprised of these parts of the following SIC industries:

7378 Computer Maintenance and Repair

7629 (pt) Business and Office Machine Repair, Electrical (Except Computers)

7699 (pt) Typewriter Repair

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**8112121 Business and Office Machine Repair, Electrical (Except Computers)**

Establishments primarily engaged in repairing and maintaining office machines (except facsimile machines, computers and computer peripheral equipment, and typewriters).

**8112122 Typewriter Repair**

Establishments primarily engaged in repairing typewriters.

**8112123 Computer Maintenance and Repair**

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

**811213 Communication Equipment Repair and Maintenance**

This U.S. industry comprises establishments primarily engaged in repairing and maintaining communications equipment without retailing new communication equipment, such as telephones, fax machines, communications transmission equipment, and two-way radios.

The data published with NAICS code 811213 are comprised of these parts of the following SIC industries:

- 7622 (pt) Telecommunication Equipment Repair
- 7629 (pt) Telephone Set Repair

**8112131 Telephone Set Repair**

Establishments primarily engaged in the repair and maintenance of telephone sets.

**8112132 Telecommunication Equipment Repair**

Establishments primarily engaged in repairing and maintaining telecommunication equipment (except telephone set repair), such as fax machines and two-way radios.

**811219 Other Electronic and Precision Equipment Repair and Maintenance**

This U.S. industry comprises establishments primarily engaged in repairing and maintaining (without retailing) electronic and precision equipment (except consumer electronics, computers and office machines, and communications equipment). Establishments in this industry repair and maintain equipment, such as medical diagnostic imaging equipment, measuring and surveying instruments, laboratory instruments, and radar and sonar equipment.

The data published with NAICS code 811219 are comprised of these parts of the following SIC industries:

- 7629 (pt) Electrical Equipment Repair and Maintenance, Including Medical Equipment

- 7699 (pt) Dental and Lab Instrument and Other Precision Equipment Repair (Except Typewriters)

**8112191 Electrical Equipment Repair and Maintenance, Including Medical Equipment**

Establishments primarily engaged in repairing and maintaining electrical medical precision equipment, such as medical diagnostic imaging equipment and measuring and surveying instruments.

**8112199 Dental and Lab Instrument and Other Precision Equipment Repair (Except Typewriters)**

Establishments primarily engaged in repair and maintenance of dental and laboratory instruments and nonelectrical medical and precision equipment.

**8113 Commercial and Industrial Machinery and Equipment (Except Automotive and Electronic) Repair and Maintenance**

This industry comprises establishments primarily engaged in the repair and maintenance of commercial and industrial machinery and equipment. Establishments in this industry either sharpen/install commercial and industrial machinery blades and saws or provide welding (e.g., automotive, general) repair services; or repair agricultural and other heavy and industrial machinery and equipment (e.g., forklifts and other materials handling equipment, machine tools, commercial refrigeration equipment, construction equipment, and mining machinery).

**81131 Commercial and Industrial Machinery and Equipment (Except Automotive and Electronic) Repair and Maintenance**

This industry comprises establishments primarily engaged in the repair and maintenance of commercial and industrial machinery and equipment. Establishments in this industry either sharpen/install commercial and industrial machinery blades and saws or provide welding (e.g., automotive, general) repair services; or repair agricultural and other heavy and industrial machinery and equipment (e.g., forklifts and other materials handling equipment, machine tools, commercial refrigeration equipment, construction equipment, and mining machinery).

**811310 Commercial and Industrial Machinery and Equipment (Except Automotive and Electronic) Repair and Maintenance**

This industry comprises establishments primarily engaged in the repair and maintenance of commercial and industrial machinery and equipment. Establishments in this industry either sharpen/install commercial and industrial machinery blades and saws or provide welding (e.g., automotive, general) repair services; or repair agricultural and other heavy and industrial machinery and equipment

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(e.g., forklifts and other materials handling equipment, machine tools, commercial refrigeration equipment, construction equipment, and mining machinery).

The data published with NAICS code 811310 are comprised of these parts of the following SIC industries:

7623 (pt) Commercial Refrigeration Equipment Repair

7694 (pt) Armature Rewinding and Repair Shops

7699 (pt) Industrial and Farm Machinery and Equipment Repair

### **8113101 Industrial Machines and Equipment Repair**

Establishments primarily engaged in repairing and maintaining industrial machinery and equipment. Establishments repairing farm machinery and equipment are also classified here.

### **8113102 Armature Rewinding and Repair Shops**

Establishments primarily engaged in rewinding armature and repairing electric motors (except on a factory basis).

### **8113103 Commercial Refrigeration Equipment Repair**

Establishments primarily engaged in repairing and maintaining commercial refrigeration equipment.

### **8114 Personal and Household Goods Repair and Maintenance**

This NAICS industry group includes establishments classified in the following NAICS industries: 81141, Home and Garden Equipment and Appliance Repair and Maintenance; 81142, Reupholstery and Furniture Repair; 81143, Footwear and Leather Goods Repair; and 81149, Other Personal and Household Goods Repair and Maintenance.

### **81141 Home and Garden Equipment and Appliance Repair and Maintenance**

This industry comprises establishments primarily engaged in repairing and servicing home and garden equipment and/or household-type appliances without retailing new equipment or appliances. Establishments in this industry repair and maintain items, such as lawnmowers, edgers, snow- and leaf-blowers, washing machines, clothes dryers, and refrigerators.

### **811411 Home and Garden Equipment Repair and Maintenance**

This U.S. industry comprises establishments primarily engaged in repairing and servicing home and garden equipment without retailing new home and garden equipment, such as lawnmowers, handheld power tools, edgers, snow- and leaf-blowers, and trimmers.

The data published with NAICS code 811411 are comprised of these parts of the following SIC industries:

7629 (pt) Electric Tools and Other Household Equipment Repair

7699 (pt) Home and Garden Equipment Repair and Maintenance

### **8114111 Home and Garden Equipment Repair and Maintenance (Except Consumer Equipment Repair)**

Establishments primarily engaged in the repair and maintenance of lawnmowers, saws, and other tools; and knife and tool sharpening.

### **8114112 Consumer Equipment Repair (Except Computer, Television, VCR, and Stereo)**

Establishments primarily engaged in repairing and maintaining consumer equipment (except appliance repair and home and garden repair).

### **811412 Appliance Repair and Maintenance**

This U.S. industry comprises establishments primarily engaged in repairing and servicing household appliances without retailing new appliances, such as refrigerators, stoves, washing machines, clothes dryers, and room air-conditioners.

The data published with NAICS code 811412 are comprised of these parts of the following SIC industries:

7623 (pt) Refrigeration and Air-Conditioning Service and Repair Shops, (Except Commercial)

7629 (pt) Electric Appliance and Washing Machine Repair

7699 (pt) Nonelectrical Appliances and Other Nonelectrical Equipment Repair

### **8114121 Electric Appliance and Washing Machine Repair**

Establishments primarily engaged in repairing and maintaining household appliances, washing machines, and electric razors.

### **8114122 Refrigeration and Air-Conditioning Service and Repair Shops (Except Commercial)**

Establishments primarily engaged in repairing and maintaining household refrigeration and air-conditioning equipment. Establishments repairing equipment in which the gas is compressed by means of electric motors are also included here.

### **8114129 Nonelectrical Appliances and Other Nonelectronic Equipment Repair**

Establishments primarily engaged in repairing and maintaining gas appliances, sewing machines, and other nonelectronic equipment.



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### **81142 Reupholstery and Furniture Repair**

This industry comprises establishments primarily engaged in one or more of the following: (1) reupholstering furniture; (2) refinishing furniture; (3) repairing furniture; and (4) repairing and restoring furniture.

### **811420 Reupholstery and Furniture Repair**

This industry comprises establishments primarily engaged in one or more of the following: (1) reupholstering furniture; (2) refinishing furniture; (3) repairing furniture; and (4) repairing and restoring furniture.

The data published with NAICS code 811420 are comprised of the following SIC industry:

7641 Reupholstery and Furniture Repair

### **81143 Footwear and Leather Goods Repair**

This industry comprises establishments primarily engaged in repairing footwear and/or repairing other leather or leather-like goods without retailing new footwear and leather or leather-like goods, such as handbags and briefcases.

### **811430 Footwear and Leather Goods Repair**

This industry comprises establishments primarily engaged in repairing footwear and/or repairing other leather or leather-like goods without retailing new footwear and leather or leather-like goods, such as handbags and briefcases.

The data published with NAICS code 811430 are comprised of these parts of the following SIC industries:

7251 Shoe Repair Shops and Shoeshine Parlors

7699 (pt) Leather Goods, Luggage, and Pocketbook Repair

### **8114301 Leather Goods, Luggage, and Pocketbook Repair**

Establishments primarily engaged in repairing luggage, handbags, briefcases, and other leather goods (except footwear). Establishments in this industry may repair similar items made of materials, such as plastics or other synthetics.

### **8114302 Shoe Repair Shops and Shoeshine Parlors**

Establishments primarily engaged in repairing footwear.

### **81149 Other Personal and Household Goods Repair and Maintenance**

This industry comprises establishments primarily engaged in repairing and servicing personal or household-type goods without retailing new personal and household-type goods (except home and garden equipment, appliances, furniture, and footwear and leather goods).

Establishments in this industry repair items, such as garments; watches; jewelry; musical instruments; bicycles and motorcycles; motorboats, canoes, sailboats, and other recreational boats.

### **811490 Other Personal and Household Goods Repair and Maintenance**

This industry comprises establishments primarily engaged in repairing and servicing personal or household-type goods without retailing new personal and household-type goods (except home and garden equipment, appliances, furniture, and footwear and leather goods).

Establishments in this industry repair items, such as garments; watches; jewelry; musical instruments; bicycles and motorcycles; motorboats, canoes, sailboats, and other recreational boats.

The data published with NAICS code 811490 are comprised of these parts of the following SIC industries:

3732 (pt) Boat Repair

7219 (pt) Garment Repair and Alteration Services

7631 Watch, Clock, and Jewelry Repair

7692 Welding Repair

7699 (pt) All Other Repair and Related Services

### **8114901 Watch, Clock, and Jewelry Repair**

Establishments primarily engaged in repairing watches, clocks, and jewelry.

### **8114902 Boat Repair**

Establishments primarily engaged in the repair of boats.

### **8114903 Welding Repair**

Establishments primarily engaged in repair work by welding, including automotive welding.

### **8114904 Garment Repair and Alteration Services**

Establishments primarily engaged in altering and repairing garments.

### **8114909 All Other Repair and Related Services**

Establishments primarily engaged in repairing and maintaining personal or household goods (except home and garden equipment and appliances, furniture, and footwear and leather goods).

### **812 Personal and Laundry Services**

Industries in the Personal and Laundry Services subsector group establishments that provide personal and laundry services to individuals, households, and businesses. Services performed include: personal care services; death care services; laundry and drycleaning services; and a

OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)

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wide range of other personal services, such as pet care (except veterinary) services, photofinishing services, temporary parking services, and dating services.

The Personal and Laundry Services subsector is by no means all-inclusive of the services that could be termed personal services (i.e., those provided to individuals rather than businesses). There are many other subsectors, as well as sectors, that provide services to persons. Establishments providing legal, accounting, tax preparation, architectural, portrait photography, and similar professional services are classified in Sector 54, Professional, Scientific, and Technical Services; those providing job placement, travel arrangement, home security, interior and exterior house cleaning, exterminating, lawn and garden care, and similar support services are classified in Sector 56, Administrative and Support, Waste Management and Remediation Services; those providing health and social services are classified in Sector 62, Health Care and Social Assistance; those providing amusement and recreation services are classified in Sector 71, Arts, Entertainment and Recreation; those providing educational instruction are classified in Sector 61, Educational Services; those providing repair services are classified in Subsector 811, Repair and Maintenance; and those providing spiritual, civic, and advocacy services are classified in Subsector 813, Religious, Grantmaking, Civic, Professional, and Similar Organizations.

### **8121 Personal Care Services**

This industry group comprises establishments, such as barber and beauty shops, that provide appearance care services to individual consumers.

#### **81211 Hair, Nail, and Skin Care Services**

This industry comprises establishments primarily engaged in one or more of the following: (1) providing hair care services; (2) providing nail care services; and (3) providing facials or applying makeup (except permanent makeup).

##### **812111 Barber Shops**

This U.S. industry comprises establishments known as barber shops or men's hair stylist shops primarily engaged in cutting, trimming, and styling boys' and men's hair; and/or shaving and trimming men's beards.

The data published with NAICS code 812111 are comprised of this part of the following SIC industry:

7241 (pt) Barber Shops

##### **812112 Beauty Salons**

This U.S. industry comprises establishments (except those known as barber shops or men's hair stylist shops) primarily engaged in one or more of the following: (1) cutting, trimming, shampooing, weaving, coloring, waving, or styling hair; (2) providing facials; and (3) applying makeup (except permanent makeup).

The data published with NAICS code 812112 are comprised of this part of the following SIC industry:

7231 (pt) Beauty Shops

##### **812113 Nail Salons**

This U.S. industry comprises establishments primarily engaged in providing nail care services, such as manicures, pedicures, and nail extensions.

The data published with NAICS code 812113 are comprised of this part of the following SIC industry:

7231 (pt) Nail Salons

#### **81219 Other Personal Care Services**

This industry comprises establishments primarily engaged in providing personal care services (except hair, nail, facial, or nonpermanent makeup services).

##### **812191 Diet and Weight Reducing Centers**

This U.S. industry comprises establishments primarily engaged in providing nonmedical services to assist clients in attaining or maintaining a desired weight. The sale of weight reduction products, such as food supplements, may be an integral component of the program. These services typically include individual or group counseling, menu and exercise planning, and weight and body measurement monitoring.

The data published with NAICS code 812191 are comprised of this part of the following SIC industry:

7299 (pt) Diet and Weight Reducing Services

##### **812199 Other Personal Care Services**

This U.S. industry comprises establishments primarily engaged in providing personal care services (except hair, nail, facial, nonpermanent makeup, or nonmedical diet and weight reducing services).

The data published with NAICS code 812199 are comprised of this part of the following SIC industry:

7299 (pt) Other Personal Care Services

#### **8122 Death Care Services**

This NAICS industry group includes establishments classified in the following NAICS industries: 81221, Funeral Homes and Funeral Services; and 81222, Cemeteries and Crematories.

##### **81221 Funeral Homes and Funeral Services**

This industry comprises establishments primarily engaged in preparing the dead for burial or interment and conducting funerals (i.e., providing facilities for wakes, arranging transportation for the dead, selling caskets and related merchandise). Funeral homes combined with crematories are included in this industry.

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## **812210 Funeral Homes and Funeral Services**

This industry comprises establishments primarily engaged in preparing the dead for burial or interment and conducting funerals (i.e., providing facilities for wakes, arranging transportation for the dead, selling caskets and related merchandise). Funeral homes combined with crematories are included in this industry.

The data published with NAICS code 812210 are comprised of these parts of the following SIC industries:

- 7261 (pt) Funeral Homes
- 7261 (pt) Other Funeral Services (Except Funeral Homes and Crematories)

### **8122101 Funeral Homes**

Establishments primarily engaged in providing services, such as preparing the dead for burial, providing facilities for wakes, arranging transportation for the dead, and conducting funerals. The sale of caskets and related merchandise is often an integral part of the service provided by establishments in this industry. Independent funeral directors and embalmers are included in this industry.

### **8122102 Other Funeral Services**

Establishments primarily engaged in providing funeral services (except funeral homes and crematories).

## **81222 Cemeteries and Crematories**

This industry comprises establishments primarily engaged in operating sites or structures reserved for the interment of human or animal remains and/or cremating the dead.

### **812220 Cemeteries and Crematories**

This industry comprises establishments primarily engaged in operating sites or structures reserved for the interment of human or animal remains and/or cremating the dead.

The data published with NAICS code 812220 are comprised of these parts of the following SIC industries:

- 6531 (pt) Cemetery Management
- 6553 Cemetery Subdividers and Developers
- 7261 (pt) Crematories

### **8122201 Crematories**

Establishments primarily engaged in cremating bodies and presenting the ashes to a family member or other appropriate person.

### **8122202 Cemetery and Mausoleum Operators**

Establishments primarily engaged in operating cemeteries and mausoleums and/or primarily engaged in subdividing real property into cemetery lots and in developing it for resale on their own account.

## **8122203 Animal Cemetery Operators**

Establishments primarily engaged in subdividing real property into lots to be used for animal burial.

### **8122204 Cemetery Management**

Establishments primarily engaged in the management of a cemetery (or cemeteries) on a fee or contract basis.

## **8123 Drycleaning and Laundry Services**

This NAICS industry group includes establishments classified in the following NAICS industries: 81231, Coin-Operated Laundries and Drycleaners; and 81232, Drycleaning and Laundry Services (except Coin-Operated); and 81233, Linen and Uniform Supply.

### **81231 Coin-Operated Laundries and Drycleaners**

This industry comprises (1) establishments primarily engaged in operating facilities with coin-operated or similar self-service laundry and drycleaning equipment for customer use on the premises and (2) establishments primarily engaged in supplying and servicing coin-operated or similar self-service laundry and drycleaning equipment for customer use in places of business operated by others, such as apartments and dormitories.

### **812310 Coin-Operated Laundries and Drycleaners**

This industry comprises (1) establishments primarily engaged in operating facilities with coin-operated or similar self-service laundry and drycleaning equipment for customer use on the premises and (2) establishments primarily engaged in supplying and servicing coin-operated or similar self-service laundry and drycleaning equipment for customer use in places of business operated by others, such as apartments and dormitories.

The data published with NAICS code 812310 are comprised of the following SIC industry:

- 7215 Coin-Operated Laundries and Drycleaning

### **8123101 Coin-Operated Laundry Routes**

Establishments primarily engaged in installing and operating coin-operated laundry equipment in apartments, dormitories, and similar locations.

### **8123102 Coin-Operated Laundries and Drycleaning Stores**

Establishments primarily engaged in the operation of coin-operated or similar self-service laundry and drycleaning equipment for use on the premises. Laundry in these establishments is always done in individual machines, usually by the customer.

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### **81232 Drycleaning and Laundry Services (Except Coin-Operated)**

This industry comprises establishments primarily engaged in one or more of the following: (1) providing drycleaning services (except coin-operated); (2) providing laundering services (except linen and uniform supply or coin-operated); (3) providing dropoff and pickup sites for laundries and/or drycleaners; and (4) providing specialty cleaning services for specific types of garments and other textile items (except carpets and upholstery), such as fur, leather, or suede garments; wedding gowns; hats; draperies; and pillows. These establishments may provide all, a combination of, or none of the cleaning services on the premises.

### **812320 Drycleaning and Laundry Services (Except Coin-Operated)**

This industry comprises establishments primarily engaged in one or more of the following: (1) providing drycleaning services (except coin-operated); (2) providing laundering services (except linen and uniform supply or coin-operated); (3) providing dropoff and pickup sites for laundries and/or drycleaners; and (4) providing specialty cleaning services for specific types of garments and other textile items (except carpets and upholstery), such as fur, leather, or suede garments; wedding gowns; hats; draperies; and pillows. These establishments may provide all, a combination of, or none of the cleaning services on the premises.

The data published with NAICS code 812320 are comprised of these parts of the following SIC industries:

- 7211 Laundries, Family and Commercial
- 7212 Garment Pressing and Agents for Laundries and Drycleaners
- 7216 Drycleaning Plants
- 7219 (pt) All Other Laundry and Garment Services

### **8123201 Laundries, Family and Commercial**

Establishments primarily engaged in operating mechanical laundries, except coin-operated or self-service laundries.

### **8123202 Drycleaning Plants**

Establishments primarily engaged in operating drycleaning plants, except rug cleaning.

### **8123203 Garment Pressing and Agents for Laundries**

Establishments primarily engaged in providing dropoff and pickup sites for laundries and drycleaners. Establishments in this industry act as intermediaries between customers who dropoff their garments and the drycleaning plants who do the cleaning work. Establishments in this industry may provide pressing and finishing work.

### **OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)**

### **8123204 All Other Laundry and Garment Services**

Establishments primarily engaged in providing laundry and garment services (except laundries, drycleaning plants, garment pressing and agents for laundries).

### **81233 Linen and Uniform Supply**

This industry comprises establishments primarily engaged in supplying, on a rental or contract basis, laundered items, such as uniforms, gowns and coats, table linens, bed linens, towels, clean room apparel, and treated mops or shop towels.

### **812331 Linen Supply**

This U.S. industry comprises establishments primarily engaged in supplying, on a rental or contract basis, laundered items, such as table and bed linens; towels; diapers; and uniforms, gowns, or coats of the type used by doctors, nurses, barbers, beauticians, and waitresses.

The data published with NAICS code 812331 are comprised of these parts of the following SIC industries:

- 7213 Linen Supply
- 7219 (pt) Diaper Service

### **8123311 Linen Supply**

Establishments primarily engaged in supplying, on a rental or contract basis, laundered items, such as table and bed linens; towels; uniforms; or gowns and coats used by doctors, nurses, barbers, beauticians, and waitresses.

### **8123312 Diaper Service**

Establishments primarily engaged in furnishing diaper services. These establishments may deliver, pickup, and clean the diapers.

### **812332 Industrial Launderers**

This U.S. industry comprises establishments primarily engaged in supplying, on a rental or contract basis, laundered industrial work uniforms and related work clothing, such as protective apparel (flame and heat resistant) and clean room apparel; dust control items, such as treated mops, rugs, mats, dust tool covers, cloths, and shop or wiping towels.

The data published with NAICS code 812332 are comprised of the following SIC industry:

- 7218 Industrial Launderers

### **8129 Other Personal Services**

This industry group comprises establishments primarily engaged in providing personal services (except personal care services, death care services, or drycleaning and laundry services).

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## **81292 Photofinishing**

This industry comprises establishments primarily engaged in developing film and/or making photographic slides, prints, and enlargements.

### **812921 Photofinishing Laboratories (Except One-Hour)**

This U.S. industry comprises establishments (except those known as “one-hour” photofinishing labs) primarily engaged in developing film and/or making photographic slides, prints, and enlargements.

The data published with NAICS code 812921 are comprised of this part of the following SIC industry:

7384 (pt) Photofinishing Laboratories, (Except One-Hour)

### **812922 One-Hour Photofinishing**

This U.S. industry comprises establishments known as “one-hour” photofinishing labs primarily engaged in developing film and/or making photographic slides, prints, and enlargements on a short turnaround or while-you-wait basis.

The data published with NAICS code 812922 are comprised of this part of the following SIC industry:

7384 (pt) One-Hour Photofinishing

### **81293 Parking Lots and Garages**

This industry comprises establishments primarily engaged in providing parking space for motor vehicles, usually on an hourly, daily, or monthly basis and/or valet parking services.

### **812930 Parking Lots and Garages**

This industry comprises establishments primarily engaged in providing parking space for motor vehicles, usually on an hourly, daily, or monthly basis and/or valet parking services.

The data published with NAICS code 812930 are comprised of the following SIC industry:

7521 Parking Lots and Garages

### **81299 All Other Personal Services**

This industry comprises establishments primarily engaged in providing personal services (except personal care services, death care services, drycleaning and laundry services, pet care services, photofinishing services, or parking space and/or valet parking services).

### **812990 All Other Personal Services**

This industry comprises establishments primarily engaged in providing personal services (except personal care services, death care services, drycleaning and laundry services, pet care services, photofinishing services, or parking space and/or valet parking services).

The data published with NAICS code 812990 are comprised of these parts of the following SIC industries:

4899 (pt) Pay Telephone Operators

7299 (pt) Dating Services

7299 (pt) All Other Miscellaneous Personal Services

7389 (pt) Bail Bonding Services

### **8129901 Bail Bonding Services**

Establishments primarily engaged in providing bail bonding services.

### **8129902 Dating Services**

Establishments primarily engaged in providing dating services for their clients.

### **8129903 Pay Telephone Operators**

Establishments primarily engaged in installing and operating pay phones.

### **8129909 All Other Miscellaneous Personal Services**

Establishments primarily engaged in providing miscellaneous personal services, such as buyers clubs and shopping services.

### **813 Religious, Grantmaking, Civic, Professional, and Similar Organizations**

Industries in the Religious, Grantmaking, Civic, Professional, and Similar Organizations subsector group establishments that organize and promote religious activities; support various causes through grantmaking; advocate various social and political causes; and promote and defend the interests of their members.

The industry groups within the subsector are defined in terms of their activities, such as establishments that provide funding for specific causes or for a variety of charitable causes; establishments that advocate and actively promote causes and beliefs for the public good; and establishments that have an active membership structure to promote causes and represent the interests of their members. Establishments in this subsector may publish newsletters, books, and periodicals, for distribution to their members.

### **8132 Grantmaking and Giving Services**

This industry comprises (1) establishments known as grantmaking foundations or charitable trusts and (2) establishments primarily engaged in raising funds for a wide range of social welfare activities, such as health, educational, scientific, and cultural activities.

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### **81321 Grantmaking and Giving Services**

This industry comprises (1) establishments known as grantmaking foundations or charitable trusts and (2) establishments primarily engaged in raising funds for a wide range of social welfare activities, such as health, educational, scientific, and cultural activities.

#### **813211 Grantmaking Foundations**

This U.S. industry comprises establishments known as grantmaking foundations or charitable trusts. Establishments in this industry award grants from trust funds based on a competitive selection process or the preferences of the foundation managers and grantors; or fund a single entity, such as a museum or university.

The data published with NAICS code 813211 are comprised of the following SIC industry:

6732 Grantmaking Foundations

#### **813212 Voluntary Health Organizations**

This U.S. industry comprises establishments primarily engaged in raising funds for health related research, such as disease (e.g., heart, cancer, diabetes) prevention, health education, and patient services.

The data published with NAICS code 813212 are comprised of this part of the following SIC industry:

8399 (pt) Voluntary Health Organizations

#### **813219 Other Grantmaking and Giving Services**

This U.S. industry comprises establishments (except voluntary health organizations) primarily engaged in raising funds for a wide range of social welfare activities, such as educational, scientific, cultural, and health.

The data published with NAICS code 813219 are comprised of this part of the following SIC industry:

8399 (pt) Other Grantmaking and Giving Services,  
(Except Foundations)

### **8133 Social Advocacy Organizations**

This industry comprises establishments primarily engaged in promoting a particular cause or working for the realization of a specific social or political goal to benefit a broad or specific constituency. These organizations may solicit contributions and offer memberships to support these goals.

#### **81331 Social Advocacy Organizations**

This industry comprises establishments primarily engaged in promoting a particular cause or working for the realization of a specific social or political goal to benefit a broad or specific constituency. These organizations may solicit contributions and offer memberships to support these goals.

### **813311 Human Rights Organizations**

This U.S. industry comprises establishments primarily engaged in promoting causes associated with human rights either for a broad or specific constituency. Establishments in this industry address issues, such as protecting and promoting the broad constitutional rights and civil liberties of individuals and those suffering from neglect, abuse, or exploitation; promoting the interests of specific groups, such as children, women, senior citizens, or persons with disabilities; improving relations between racial, ethnic, and cultural groups; and promoting voter education and registration. These organizations may solicit contributions and offer memberships to support these causes.

The data published with NAICS code 813311 are comprised of this part of the following SIC industry:

8399 (pt) Human Right Organizations

#### **813312 Environment, Conservation, and Wildlife Organizations**

This U.S. industry comprises establishments primarily engaged in promoting the preservation and protection of the environment and wildlife. Establishments in this industry address issues, such as clean air and water; global warming; conserving and developing natural resources, including land, plant, water, and energy resources; and protecting and preserving wildlife and endangered species. These organizations may solicit contributions and offer memberships to support these causes.

The data published with NAICS code 813312 are comprised of these parts of the following SIC industries:

8399 (pt) Environment, Conservation, and Wildlife  
Organizations

8699 (pt) Humane Societies

#### **8133121 Humane Societies**

Establishments primarily engaged in promoting the protection and proper care of animals. These establishments may solicit contributions and offer memberships to support their activities.

#### **8133122 Other Environment, Conservation, and Wildlife Organizations**

Establishments primarily engaged in promoting the preservation and protection of the environment and wildlife. These establishments are concerned with issues, such as clean air and water; reducing and preventing exposure to radiation, hazardous wastes, and toxic substances; global warming; conserving and developing natural resources, including land, plant, water, and energy resources; and protecting and preserving wildlife and endangered species. These organizations may solicit contributions and offer memberships to support their activities but the primary focus is the advocacy of beliefs and causes intended to benefit a broad constituency.

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### **813319 Other Social Advocacy Organizations**

This U.S. industry comprises establishments primarily engaged in social advocacy (except human rights and environmental protection, conservation, and wildlife preservation). Establishments in this industry address issues, such as peace and international understanding; community action (excluding civic organizations); or advancing social causes, such as firearms safety, drunk driving prevention, drug abuse awareness. These organizations may solicit contributions and offer memberships to support these causes.

The data published with NAICS code 813319 are comprised of this part of the following SIC industry:

8399 (pt) Other Social Advocacy Organizations

### **8134 Civic and Social Organizations**

This industry comprises establishments primarily engaged in promoting the civic and social interests of their members. Establishments in this industry may operate bars and restaurants for their members.

#### **81341 Civic and Social Organizations**

This industry comprises establishments primarily engaged in promoting the civic and social interests of their members. Establishments in this industry may operate bars and restaurants for their members.

#### **813410 Civic and Social Organizations**

This industry comprises establishments primarily engaged in promoting the civic and social interests of their members. Establishments in this industry may operate bars and restaurants for their members.

The data published with NAICS code 813410 are comprised of these parts of the following SIC industries:

8641 (pt) Civic and Social Organizations With Restaurants and Bars

8641 (pt) Civic and Social Organizations Without Restaurants and Bars

8699 (pt) Farm Granges With Restaurants and Bars

8699 (pt) Farm Granges Without Restaurants and Bars

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

#### **8134101 Civic and Social Organizations With Restaurants and Bars**

Establishments primarily engaged in promoting the civic and social interests of their members and offering bar and restaurant facilities for their members and their guests.

#### **81341011 Farm Granges With Restaurants and Bars**

Establishments known as Farm Granges primarily operating on a membership basis for the promotion of the civic and social interests of their members and offering bar and restaurant facilities for their members and their guests.

#### **81341012 Other Civic and Social Organizations (Except Farm Granges) With Restaurants and Bars**

Establishments primarily engaged in promoting the civic and social interests of their members and offering bar and restaurant facilities for their members and their guests.

#### **8134102 Civic and Social Organizations Without Restaurants and Bars**

Establishments primarily engaged in promoting the civic and social interests of their members. Bar and restaurant facilities are not available at these establishments.

#### **81341021 Farm Granges Without Restaurants and Bars**

Establishments known as Farm Granges primarily operating on a membership basis for the promotion of the civic and social interests of their members. Bar and restaurant facilities are not available at these establishments.

#### **81341022 Other Civic and Social Organizations (Except Farm Granges) Without Restaurants and Bars**

Establishments primarily engaged in promoting the civic and social interests of their members. Bar and restaurant facilities are not available at these establishments.

### **8139 Business, Professional, Labor, Political, and Similar Organizations**

This industry group comprises establishments primarily engaged in promoting the interests of their members (except religious organizations, social advocacy organizations, and civic and social organizations). Examples of establishments in this industry are business associations, professional organizations, labor unions, and political organizations.

#### **81391 Business Associations**

This industry comprises establishments primarily engaged in promoting the business interests of their members. These establishments may conduct research on new products and services; develop market statistics; sponsor quality and certification standards; lobby public officials; or publish newsletters, books, or periodicals for distribution to their members.

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### **813910 Business Associations**

This industry comprises establishments primarily engaged in promoting the business interests of their members. These establishments may conduct research on new products and services; develop market statistics; sponsor quality and certification standards; lobby public officials; or publish newsletters, books, or periodicals for distribution to their members.

The data published with NAICS code 813910 are comprised of these parts of the following SIC industries:

8611 Business Associations

8699 (pt) Farm Bureaus

### **8139101 Farm Bureaus**

Establishments of membership organizations, known as Farm Bureaus, primarily engaged in promoting the business interests of their members.

### **8139102 Business Associations (Except Farm Bureaus)**

Establishments of membership organizations primarily engaged in promoting the business interests of their members (except Farm Bureaus). These establishments may conduct research on new products and services, develop market statistics, sponsor quality and certification standards, lobby public officials, or publish newsletters, books, or periodicals, for distribution to their members.

### **81392 Professional Organizations**

This industry comprises establishments primarily engaged in promoting the professional interests of their members and the profession as a whole. These establishments may conduct research; develop statistics; sponsor quality and certification standards; lobby public officials; or publish newsletters, books, or periodicals, for distribution to their members.

### **813920 Professional Organizations**

This industry comprises establishments primarily engaged in promoting the professional interests of their members and the profession as a whole. These establishments may conduct research; develop statistics; sponsor quality and certification standards; lobby public officials; or publish newsletters, books, or periodicals, for distribution to their members.

The data published with NAICS code 813920 are comprised of the following SIC industry:

8621 Professional Organizations

### **81399 Other Similar Organizations (Except Business, Professional, Labor, and Political Organizations)**

This industry comprises establishments (except religious organizations, social advocacy organizations, civic

and social organizations, business associations, professional organizations, labor unions, and political organizations) primarily engaged in promoting the interest of their members.

### **813990 Other Similar Organizations (Except Business, Professional, Labor, and Political Organizations)**

This industry comprises establishments (except religious organizations, social advocacy organizations, civic and social organizations, business associations, professional organizations, labor unions, and political organizations) primarily engaged in promoting the interest of their members.

The data published with NAICS code 813990 are comprised of these parts of the following SIC industries:

6531 (pt) Condominium, Cooperative Housing, and Home Owner's Associations

8641 (pt) Home Owner's and Condominium Associations (Not Providing Property Management)

8699 (pt) Other Similar Organizations

### **8139901 Other Similar Membership Organizations**

Establishments primarily engaged in promoting the interests of their members (except religious organizations, social advocacy organizations; labor unions; political organizations; and condominium, cooperative housing and home owners associations).

### **8139902 Home Owner's and Condominium Associations (Not Providing Property Management)**

Establishments formed on the behalf of individual real estate owners or tenants which arrange and organize civic and social functions.

### **8139903 Condominium or Cooperative Owners Associations (Engaged in Property Management)**

Establishments formed, on behalf of individual real estate owners, to make collective decisions based on the wishes of individual owners. The establishments in this industry may conduct activities, such as provide overall management, publish a telephone directory of the owners, sponsor seasonal events for the owners, establish and collect funds to operate the project, enforce rules and regulations, and settle differences of opinion among residents.



# 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.
  - 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.

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

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

# Appendix D. Geographic Notes

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## **VERMONT**

There are no geographic notes for the state of Vermont.

# Appendix E. Metropolitan Areas

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## **VERMONT**

### **Burlington, VT MSA**

- Chittenden County, VT (Part)
- Burlington city, VT
- Colchester town, VT
- Essex Junction village, VT
- South Burlington city, VT
- Winooski city, VT

### **Burlington, VT MSA—Con.**

- Franklin County, VT (Part)
- St. Albans city, VT
- Swanton village, VT
- Grand Isle County, VT (Part)

