

State of Oregon
Employment Department
Financial Services

An Explanation of Oregon Unemployment Insurance Taxes and Benefits by Industry for Calendar Year, 2010

The analysis is divided into two sections: Taxpaying on the first three pages and Reimbursing on the second three pages. Taxpaying employers are those required to pay Unemployment Insurance (UI) taxes under Employment Department law. The designation includes private for-profit employers, some private non-profit, and Local Government employers who elect to be taxpaying. Approximately 97.7 percent of all employers are subject to Unemployment Insurance law are taxpaying. Reimbursing employers do not pay taxes. Instead, the law allows them to make payments in lieu of taxes in the amount equal to the Unemployment Insurance benefits paid to their former employees. Reimbursing employers include all State Government, most Local Government employers, and private non-profit employers who have elected to be reimbursing. Federal Government data have been included in the reimbursing section; however, the Federal Government is not subject to Oregon Employment Department law.

Down the left side of the table are 3-digit industry codes and descriptions taken from the North American Industry Classification System (NAICS) manual. The first column "Total Payroll" represents all wages paid by employers. The second column "Taxable Payroll" is the portion of total payroll on which UI taxes were assessed. The 2010 taxpaying employers paid tax on the first \$32,300 of each employee's earnings. The percent in the third column is calculated by dividing Taxable Payroll by Total Payroll.

"Tax Assessments," fourth column represents the tax liability of employers based on the amount of their taxable payroll multiplied by the tax rate assigned to them by the department. The next two columns "Taxes as a % of Total and Taxable Payroll" are tax assessments divided by the first and second columns, respectively. Taxes as a % of Taxable Payroll are often referred to as the "Industry Tax Rate."

The seventh column "Regular Benefits" is the amount of benefits paid to claimants in the 26-week Regular Unemployment Insurance program. The next two columns "Regular Benefits as a % of Total and Taxable Payroll" are Regular benefits divided by the first and second columns, respectively. The final column "Amount of Regular Benefits per \$100 Taxes Paid" means that for every \$100 of taxes paid by employers in a given industry, the amount shown was paid back in benefits to claimants from that same industry.

The preceding explanations apply to corresponding columns on the second three pages for Reimbursing employers.

It should be kept in mind that the calculations in this report represent industries as a whole. Within each industry category there may be considerable variations. If you want further information, please contact Mary Bernert at (503) 947-1975 or Mary.M.Bernert@state.or.us

**OREGON UNEMPLOYMENT INSURANCE TAXES AND BENEFITS
BY INDUSTRY FOR CALENDAR-YEAR 2010**

ALL TAXPAYING EMPLOYERS

NAICS	INDUSTRY	TOTAL PAYROLL	TAXABLE PAYROLL	% OF PAYROLL THAT IS TAXABLE	TAX ASSESSMENTS	TAXES AS % OF		REGULAR BENEFITS	REGULAR BENEFITS AS % OF		AMOUNT OF REGULAR BENEFITS PER \$100 TAXES PAID
						TOTAL PAYROLL	TAXABLE PAYROLL		TOTAL PAYROLL	TAXABLE PAYROLL	
TOTAL	ALL INDUSTRIES	\$48,942,824,665	\$29,774,170,194	60.83%	\$814,549,915	1.66%	2.74%	\$1,053,410,773	2.15%	3.54%	\$129
11	AGRI, FORESTRY, FISH & HUNT	\$1,152,586,052	\$958,645,587	83.17%	\$26,864,027	2.33%	2.80%	\$37,223,477	3.23%	3.88%	\$139
111	CROP PRODUCTION	\$590,016,440	\$517,048,789	87.63%	\$13,139,679	2.23%	2.54%	\$14,478,292	2.45%	2.80%	\$110
112	ANIMAL PRODUCTION	\$97,074,872	\$83,115,215	85.62%	\$1,829,094	1.88%	2.20%	\$1,172,039	1.21%	1.41%	\$64
113	FORESTRY AND LOGGING	\$232,287,667	\$163,158,218	70.24%	\$6,170,955	2.66%	3.78%	\$11,894,128	5.12%	7.29%	\$193
114	FISHING, HUNT, TRAP	\$14,426,570	\$9,223,615	63.93%	\$361,845	2.51%	3.92%	\$1,379,912	9.57%	14.96%	\$381
115	AGRICULTURE & FORESTRY SUPPORT	\$218,780,503	\$186,099,750	85.06%	\$5,362,454	2.45%	2.88%	\$8,299,106	3.79%	4.46%	\$155
21	MINING	\$69,225,880	\$47,899,386	69.19%	\$1,747,265	2.52%	3.65%	\$5,646,499	8.16%	11.79%	\$323
211	OIL AND GAS EXTRACTION	\$299,803	\$176,948	59.02%	\$4,056	1.35%	2.29%	\$2,576	0.86%	1.46%	\$64
212	MINING, EXCEPT OIL AND GAS	\$63,045,965	\$44,632,853	70.79%	\$1,649,369	2.62%	3.70%	\$5,443,946	8.63%	12.20%	\$330
213	SUPPORT ACTIVITIES FOR MINING	\$5,880,112	\$3,089,585	52.54%	\$93,840	1.60%	3.04%	\$199,977	3.40%	6.47%	\$213
22	UTILITIES	\$377,758,301	\$154,663,766	40.94%	\$3,364,461	0.89%	2.18%	\$1,320,297	0.35%	0.85%	\$39
221	UTILITIES	\$377,758,301	\$154,663,766	40.94%	\$3,364,461	0.89%	2.18%	\$1,320,297	0.35%	0.85%	\$39
23	CONSTRUCTION	\$3,121,630,890	\$2,032,128,915	65.10%	\$69,355,918	2.22%	3.41%	\$232,208,029	7.44%	11.43%	\$335
236	CONSTRUCTION OF BUILDINGS	\$730,063,154	\$457,609,472	62.68%	\$14,914,072	2.04%	3.26%	\$51,777,233	7.09%	11.31%	\$347
237	HEAVY CONSTRUCTION	\$552,083,240	\$328,647,498	59.53%	\$12,110,062	2.19%	3.68%	\$37,318,661	6.76%	11.36%	\$308
238	SPECIALTY TRADE CONTRACTORS	\$1,839,484,496	\$1,245,871,945	67.73%	\$42,331,784	2.30%	3.40%	\$143,112,135	7.78%	11.49%	\$338
31-33	MANUFACTURING	\$9,371,267,656	\$4,858,935,034	51.85%	\$143,844,510	1.53%	2.96%	\$182,594,807	1.95%	3.76%	\$127
311	FOOD MFG	\$804,720,171	\$594,613,263	73.89%	\$16,265,521	2.02%	2.74%	\$17,228,675	2.14%	2.90%	\$106
312	BEVERAGE & TOBACCO PROD MFG	\$109,273,762	\$79,032,745	72.33%	\$2,088,565	1.91%	2.64%	\$2,131,115	1.95%	2.70%	\$102
313	TEXTILE MILLS	\$2,175,428	\$1,390,296	63.91%	\$34,897	1.60%	2.51%	\$229,888	10.57%	16.54%	\$659
314	TEXTILE PRODUCT MILLS	\$27,167,674	\$22,455,930	82.66%	\$663,146	2.44%	2.95%	\$1,315,323	4.84%	5.86%	\$198
315	APPAREL MFG	\$34,492,826	\$24,439,165	70.85%	\$642,283	1.86%	2.63%	\$541,806	1.57%	2.22%	\$84
316	LEATHER AND ALLIED PROD MFG	\$31,235,431	\$17,830,315	57.08%	\$507,808	1.63%	2.85%	\$271,056	0.87%	1.52%	\$53
321	WOODPRODUCT MFG	\$829,783,020	\$587,631,612	70.82%	\$20,587,365	2.48%	3.50%	\$32,978,278	3.97%	5.61%	\$160
322	PAPER MFG	\$336,444,477	\$171,365,437	50.93%	\$4,616,070	1.37%	2.69%	\$5,053,943	1.50%	2.95%	\$109
323	PRINTING & RELATED SUPP ACT	\$221,314,339	\$153,007,405	69.14%	\$4,382,797	1.98%	2.86%	\$5,654,175	2.55%	3.70%	\$129
324	PETROLEUM & COAL PROD MFG	\$28,793,207	\$13,669,583	47.48%	\$450,652	1.57%	3.30%	\$514,766	1.79%	3.77%	\$114
325	CHEMICAL MFG	\$195,641,686	\$106,425,100	54.40%	\$2,810,262	1.44%	2.64%	\$2,847,089	1.46%	2.68%	\$101
326	PLASTIC & RUBBER PROD MFG	\$185,424,765	\$125,555,416	67.71%	\$3,789,103	2.04%	3.02%	\$4,817,751	2.60%	3.84%	\$127
327	NONMETALLIC MINERAL PROD MFG	\$189,768,533	\$126,431,489	66.62%	\$4,101,291	2.16%	3.24%	\$8,796,511	4.64%	6.96%	\$214
331	PRIMARY METAL MFG	\$497,146,212	\$248,944,370	50.07%	\$7,790,063	1.57%	3.13%	\$10,773,386	2.17%	4.33%	\$138
332	FABRICATED METAL PRODUCT MFG	\$626,054,728	\$410,712,159	65.60%	\$12,997,285	2.08%	3.16%	\$19,404,601	3.10%	4.72%	\$149
333	MACHINERY MFG	\$570,557,171	\$306,048,465	53.64%	\$9,618,417	1.69%	3.14%	\$11,700,881	2.05%	3.82%	\$122
334	COMPUTER & ELEC PROD MFG	\$3,584,433,721	\$1,172,531,119	32.71%	\$31,235,680	0.87%	2.66%	\$22,995,774	0.64%	1.96%	\$74
335	ELEC EQUIPMENT & APPLIANCES	\$117,539,787	\$67,401,954	57.34%	\$1,896,948	1.61%	2.81%	\$2,018,551	1.72%	2.99%	\$106
336	TRANS EQUIP MFG	\$521,031,874	\$303,875,679	58.32%	\$9,738,284	1.87%	3.20%	\$17,749,351	3.41%	5.84%	\$182
337	FURNITURE & REL PROD MFG	\$156,307,993	\$123,365,961	78.92%	\$3,975,634	2.54%	3.22%	\$9,221,194	5.90%	7.47%	\$232
339	MISC MFG	\$301,960,851	\$202,207,571	66.96%	\$5,652,439	1.87%	2.80%	\$6,350,694	2.10%	3.14%	\$112
42	WHOLESALE TRADE	\$4,724,257,247	\$2,238,144,829	47.38%	\$58,574,630	1.24%	2.62%	\$59,199,279	1.25%	2.65%	\$101
423	MERCHANT WHOLESALERS, DUR GOODS	\$1,648,172,477	\$918,880,802	55.75%	\$25,725,685	1.56%	2.80%	\$28,824,809	1.75%	3.14%	\$112
424	MERCHANT WHOLESALERS, NONDUR GOODS	\$2,031,394,652	\$905,186,685	44.56%	\$22,543,004	1.11%	2.49%	\$19,832,995	0.98%	2.19%	\$88
425	ELEC MARKETS & AGENTS & BROKERS	\$1,044,690,118	\$414,077,342	39.64%	\$10,305,941	0.99%	2.49%	\$10,541,476	1.01%	2.55%	\$102
44-45	RETAIL TRADE	\$4,693,695,898	\$3,683,073,457	78.47%	\$95,052,333	2.03%	2.58%	\$104,955,572	2.24%	2.85%	\$110
441	MOTOR VEH & PARTS DEALERS	\$846,830,522	\$582,155,908	68.75%	\$17,740,032	2.09%	3.05%	\$20,428,815	2.41%	3.51%	\$115
442	FURNITURE & HOME FURNISH STORE	\$163,064,802	\$128,198,571	78.62%	\$3,670,456	2.25%	2.86%	\$5,059,282	3.10%	3.95%	\$138
443	ELECTRONICS & APP STORES	\$255,047,084	\$176,250,843	69.11%	\$4,967,638	1.95%	2.82%	\$8,490,237	3.33%	4.82%	\$171
444	BLDG MATERL & GARDEN SUPP STORES	\$384,825,670	\$313,959,772	81.58%	\$8,734,863	2.27%	2.78%	\$11,176,311	2.90%	3.56%	\$128
445	FOOD & BEV STORES	\$847,358,445	\$717,243,490	84.64%	\$16,354,335	1.93%	2.28%	\$12,896,011	1.52%	1.80%	\$79
446	HEALTH & PERSONAL CARE STORES	\$256,884,711	\$175,993,812	68.51%	\$4,033,538	1.57%	2.29%	\$3,153,260	1.23%	1.79%	\$78
447	GAS STATIONS	\$175,363,316	\$156,958,144	89.50%	\$4,375,753	2.50%	2.79%	\$6,001,663	3.42%	3.82%	\$137
448	CLOTHING STORES	\$290,683,346	\$239,013,812	82.22%	\$6,001,005	2.06%	2.51%	\$6,840,858	2.35%	2.86%	\$114
451	SPRT GOODS, HOBBY, BOOKS & MUSIC	\$176,538,743	\$152,198,213	86.21%	\$3,578,435	2.03%	2.35%	\$3,388,932	1.92%	2.23%	\$95
452	GEN MERCHANDISE STORE	\$902,947,053	\$736,108,398	81.52%	\$17,085,336	1.89%	2.32%	\$13,854,539	1.53%	1.88%	\$81
453	MISC STR RETAILERS	\$184,222,741	\$154,207,501	83.71%	\$3,987,355	2.16%	2.59%	\$5,258,007	2.85%	3.41%	\$132
454	NONSTORE RETAILERS	\$209,929,465	\$150,784,993	71.83%	\$4,523,587	2.15%	3.00%	\$8,407,655	4.00%	5.58%	\$186
48-49	TRANSPORTATION & WAREHOUSING	\$1,838,609,761	\$1,285,478,448	69.92%	\$35,538,845	1.93%	2.76%	\$38,455,190	2.09%	2.99%	\$108
481	AIR TRANSPORTATION	\$205,312,693	\$123,482,727	60.14%	\$2,965,910	1.44%	2.40%	\$2,468,814	1.20%	2.00%	\$83

**OREGON UNEMPLOYMENT INSURANCE TAXES AND BENEFITS
BY INDUSTRY FOR CALENDAR-YEAR 2010**

ALL TAXPAYING EMPLOYERS

NAICS	INDUSTRY	TOTAL PAYROLL	TAXABLE PAYROLL	% OF PAYROLL THAT IS TAXABLE	TAX ASSESSMENTS	TAXES AS % OF		REGULAR BENEFITS	REGULAR BENEFITS AS % OF		AMOUNT OF REGULAR BENEFITS PER \$100 TAXES PAID
						TOTAL PAYROLL	TAXABLE PAYROLL		TOTAL PAYROLL	TAXABLE PAYROLL	
482	RAIL TRANSPORTATION	\$149,143	\$140,759	94.38%	\$3,801	2.55%	2.70%	\$6,976	4.68%	4.96%	\$184
483	WATER TRANSPORTATION	\$36,348,850	\$14,815,482	40.76%	\$508,137	1.40%	3.43%	\$1,024,894	2.82%	6.92%	\$202
484	TRUCK TRANSPORTATION	\$674,265,878	\$500,458,589	74.22%	\$15,004,952	2.23%	3.00%	\$20,264,435	3.01%	4.05%	\$135
485	TRANSIT & GROUND PASSENGER TRANS	\$107,136,444	\$95,073,492	88.74%	\$2,936,196	2.74%	3.09%	\$5,358,125	5.00%	5.64%	\$182
486	PIPELINE TRANSPORTATION	\$2,615,997	\$1,096,482	41.91%	\$20,727	0.79%	1.89%	\$4,100	0.16%	0.37%	\$20
487	SCENIC & SIGHTSEEING TRANS	\$6,588,773	\$5,834,529	88.55%	\$204,671	3.11%	3.51%	\$474,299	7.20%	8.13%	\$232
488	SUPPORT ACTIVITIES FOR TRANS	\$295,778,380	\$192,777,298	65.18%	\$5,319,605	1.80%	2.76%	\$4,776,616	1.61%	2.48%	\$90
491	POSTAL SERVICE	\$2,216,148	\$2,029,346	91.57%	\$45,361	2.05%	2.24%	\$39,197	1.77%	1.93%	\$86
492	COURIERS & MESSENGERS	\$234,548,324	\$140,843,755	60.05%	\$3,239,390	1.38%	2.30%	\$2,275,753	0.97%	1.62%	\$70
493	WAREHOUSING & STORAGE	\$273,649,131	\$208,925,989	76.35%	\$5,290,095	1.93%	2.53%	\$1,761,980	0.64%	0.84%	\$33
	\$0	\$0	\$0								
51	INFORMATION	\$1,999,611,149	\$950,686,158	47.54%	\$25,998,230	1.30%	2.73%	\$25,024,924	1.25%	2.63%	\$96
511	PUBLISHING INDUSTRIES	\$994,076,290	\$441,654,708	44.43%	\$12,120,601	1.22%	2.74%	\$10,163,529	1.02%	2.30%	\$84
512	MOTION PICTURE & SOUND REC IND	\$95,875,103	\$64,221,364	66.98%	\$1,844,168	1.92%	2.87%	\$3,543,798	3.70%	5.52%	\$192
515	BROADCASTING, EXCEPT INTERNET	\$147,654,711	\$83,151,625	56.31%	\$2,392,095	1.62%	2.88%	\$2,567,376	1.74%	3.09%	\$107
516	INTERNET PUBLISHING & BROADCAST	\$0	\$0	0.00%	\$0	0.00%	0.00%	\$0	0.00%	0.00%	\$0
517	TELECOMMUNICATIONS	\$391,645,330	\$216,560,336	55.30%	\$5,991,930	1.53%	2.77%	\$5,618,104	1.43%	2.59%	\$94
518	ISPs AND DATA PROCESSING	\$309,334,154	\$118,563,821	38.33%	\$2,998,560	0.97%	2.53%	\$2,437,214	0.79%	2.06%	\$81
519	OTHER INFORMATION SERVICES	\$61,025,561	\$26,534,304	43.48%	\$650,876	1.07%	2.45%	\$694,903	1.14%	2.62%	\$107
	\$0	\$0	\$0								
52	FINANCE AND INSURANCE	\$3,262,810,903	\$1,670,613,028	51.20%	\$42,850,341	1.31%	2.56%	\$36,911,023	1.13%	2.21%	\$86
521	MONETARY AUTHORITIES CENT BANK	\$3,295,196	\$2,122,154	64.40%	\$62,011	1.88%	2.92%	\$475,244	14.42%	22.39%	\$766
522	CREDIT INTERMEDIATION	\$1,371,655,710	\$805,187,579	58.70%	\$21,240,623	1.55%	2.64%	\$18,595,300	1.36%	2.31%	\$88
523	FINANCIAL INVESTMENT	\$522,044,622	\$149,634,223	28.66%	\$3,572,165	0.68%	2.39%	\$1,823,784	0.35%	1.22%	\$51
524	INSURANCE CARRIERS & REL ACT	\$1,355,020,076	\$708,643,897	52.30%	\$17,843,510	1.32%	2.52%	\$15,903,130	1.17%	2.24%	\$89
525	FUNDS, TRUSTS & OTHERS	\$10,795,299	\$5,025,175	46.55%	\$132,032	1.22%	2.63%	\$113,565	1.05%	2.26%	\$86
	\$0	\$0	\$0								
53	REAL ESTATE, RENTAL & LEASING	\$770,532,132	\$551,175,454	71.53%	\$14,800,663	1.92%	2.69%	\$21,471,891	2.79%	3.90%	\$145
531	REAL ESTATE	\$590,028,818	\$423,695,060	71.81%	\$11,223,644	1.90%	2.65%	\$12,740,169	2.16%	3.01%	\$114
532	RENTAL & LEASING SERVICES	\$159,916,340	\$117,337,100	73.37%	\$3,306,126	2.07%	2.82%	\$8,593,933	5.37%	7.32%	\$260
533	LESSORS OF NONFINAN INTANG ASST	\$20,586,974	\$10,143,294	49.27%	\$270,893	1.32%	2.67%	\$137,789	0.67%	1.36%	\$51
	\$0	\$0	\$0								
54	PROFESSIONAL & TECHNICAL SERV	\$4,047,876,588	\$2,018,815,720	49.87%	\$51,760,755	1.28%	2.56%	\$53,288,105	1.32%	2.64%	\$103
541	PROFESSIONAL & TECH SERV	\$4,047,876,588	\$2,018,815,720	49.87%	\$51,760,755	1.28%	2.56%	\$53,288,105	1.32%	2.64%	\$103
	\$0	\$0	\$0								
55	MANAGEMENT OF COMPANIES & ENTERP	\$1,942,704,721	\$973,235,916	50.10%	\$26,920,381	1.39%	2.77%	\$5,473,333	0.28%	0.56%	\$20
551	MANAGEMENT OF COMP & ENTERP	\$1,942,704,721	\$973,235,916	50.10%	\$26,920,381	1.39%	2.77%	\$5,473,333	0.28%	0.56%	\$20
	\$0	\$0	\$0								
56	ADMIN & WASTE SERVICES	\$2,282,590,239	\$1,823,354,183	79.88%	\$55,356,715	2.43%	3.04%	\$85,554,369	3.75%	4.69%	\$155
561	ADMIN & SUPPORT SERVICES	\$2,033,733,645	\$1,666,637,334	81.95%	\$51,196,512	2.52%	3.07%	\$81,430,082	4.00%	4.89%	\$159
562	WASTE MANAGEMENT & REMED SERV	\$248,856,594	\$156,716,849	62.97%	\$4,160,203	1.67%	2.65%	\$4,124,287	1.66%	2.63%	\$99
	\$0	\$0	\$0								
61	EDUCATIONAL SERVICES	\$434,196,945	\$340,797,735	78.49%	\$6,801,745	1.57%	2.00%	\$5,845,900	1.35%	1.72%	\$86
611	EDUCATIONAL SERV	\$434,196,945	\$340,797,735	78.49%	\$6,801,745	1.57%	2.00%	\$5,845,900	1.35%	1.72%	\$86
	\$0	\$0	\$0								
62	HEALTH CARE & SOCIAL ASSISTANCE	\$4,497,757,068	\$2,592,526,382	57.64%	\$63,747,083	1.42%	2.46%	\$57,390,192	1.28%	2.21%	\$90
621	AMBULATORY HEALTH CARE SERVICES	\$3,202,049,766	\$1,505,557,081	47.02%	\$34,581,573	1.08%	2.30%	\$23,352,596	0.73%	1.55%	\$68
622	HOSPITALS	\$127,879,074	\$70,195,094	54.89%	\$1,547,706	1.21%	2.20%	\$564,100	0.44%	0.80%	\$36
623	NURSING & RESIDENTIAL CARE SERV	\$731,623,093	\$642,443,657	87.81%	\$17,053,826	2.33%	2.65%	\$18,571,725	2.54%	2.89%	\$109
624	SOCIAL ASSISTANCE	\$436,205,135	\$374,330,550	85.82%	\$10,563,978	2.42%	2.82%	\$14,901,772	3.42%	3.98%	\$141
	\$0	\$0	\$0								
71	ARTS, ENTERTAINMENT & RECREATION	\$488,858,348	\$318,709,628	65.19%	\$9,010,740	1.84%	2.83%	\$11,468,087	2.35%	3.60%	\$127
711	PERFORMING ARTS & SPECTATOR SPRTS	\$205,983,436	\$79,319,053	38.51%	\$2,365,904	1.15%	2.98%	\$3,163,804	1.54%	3.99%	\$134
712	MUSEUMS, PARKS & HISTORICAL SITES	\$21,751,471	\$18,311,466	84.18%	\$509,348	2.34%	2.78%	\$522,514	2.40%	2.85%	\$103
713	GAMBLING, RECREATION & AMUSEMENT	\$261,123,441	\$221,079,109	84.66%	\$6,135,488	2.35%	2.78%	\$7,781,770	2.98%	3.52%	\$127

**OREGON UNEMPLOYMENT INSURANCE TAXES AND BENEFITS
BY INDUSTRY FOR CALENDAR-YEAR 2010**

ALL TAXPAYING EMPLOYERS

NAICS	INDUSTRY	TOTAL PAYROLL	TAXABLE PAYROLL	% OF PAYROLL THAT IS TAXABLE	TAX ASSESSMENTS	TAXES AS % OF		REGULAR BENEFITS	REGULAR BENEFITS AS % OF		AMOUNT OF REGULAR BENEFITS PER \$100 TAXES PAID
						TOTAL PAYROLL	TAXABLE PAYROLL		TOTAL PAYROLL	TAXABLE PAYROLL	
		\$0	\$0								
72	ACCOMMODATION & FOOD SERVICES	\$2,343,762,926	\$2,159,660,415	92.15%	\$54,975,167	2.35%	2.55%	\$59,605,205	2.54%	2.76%	\$108
721	ACCOMMODATION	\$485,839,003	\$427,549,925	88.00%	\$12,094,290	2.49%	2.83%	\$14,562,559	3.00%	3.41%	\$120
722	FOOD SERVICES & DRINKING PLACES	\$1,857,923,923	\$1,732,110,490	93.23%	\$42,880,877	2.31%	2.48%	\$45,042,645	2.42%	2.60%	\$105
		\$0	\$0								
81	OTHER SERVICES, EXCEPT PUBLIC ADMIN	\$1,407,335,133	\$1,034,745,823	73.53%	\$26,106,462	1.86%	2.52%	\$28,766,046	2.04%	2.78%	\$110
811	REPAIR & MAINTENANCE	\$574,215,917	\$392,468,898	68.35%	\$10,744,123	1.87%	2.74%	\$13,712,905	2.39%	3.49%	\$128
812	PERSONAL & LAUNDRY SERVICES	\$268,392,723	\$228,712,364	85.22%	\$5,626,803	2.10%	2.46%	\$5,838,456	2.18%	2.55%	\$104
813	MEMBERSHIP ASSOCIATIONS	\$494,887,678	\$345,081,861	69.73%	\$8,040,146	1.62%	2.33%	\$6,571,624	1.33%	1.90%	\$82
814	PRIVATE HOUSEHOLDS	\$69,838,815	\$68,482,700	98.06%	\$1,695,390	2.43%	2.48%	\$2,643,061	3.78%	3.86%	\$156
		\$0	\$0								
92	PUBLIC ADMINISTRATION	\$115,756,828	\$80,880,330	69.87%	\$1,879,644	1.62%	2.32%	\$1,008,547	0.87%	1.25%	\$54
921	EXECUTIVE, LEGISLATIVE & GEN GOV	\$68,352,982	\$48,966,364	71.64%	\$1,199,069	1.75%	2.45%	\$647,836	0.95%	1.32%	\$54
922	JUSTICE, PUBLIC ORDER & SAFETY	\$20,768,217	\$14,783,420	71.18%	\$225,823	1.09%	1.53%	\$101,694	0.49%	0.69%	\$45
923	ADMIN OF HUMAN RESOURCE PROGRAMS	\$338,419	\$323,136	95.48%	\$5,816	1.72%	1.80%	\$0	0.00%	0.00%	\$0
924	ADMIN OF ENVIRONMENTAL PROGRAMS	\$13,690,954	\$9,027,251	65.94%	\$239,943	1.75%	2.66%	\$100,140	0.73%	1.11%	\$42
925	COMMUNITY & HOUSING PROG ADMIN	\$8,025,586	\$5,859,811	73.01%	\$163,595	2.04%	2.79%	\$82,657	1.03%	1.41%	\$51
926	ADMIN OF ECONOMIC PROGRAMS	\$4,580,670	\$1,920,348	41.92%	\$45,398	0.99%	2.36%	\$18,610	0.41%	0.97%	\$41
927	SPACE RESEARCH & TECHNOLOGY	\$0	\$0	0.00%	\$0	0.00%	0.00%	\$0	0.00%	0.00%	\$0
928	NATIONAL SCRTY & INTERNAT AFFAIRS	\$0	\$0	0.00%	\$0	0.00%	0.00%	\$0	0.00%	0.00%	\$0

**ALL REIMBURSING EMPLOYERS
FOR CALENDAR YEAR 2010**

NAICS	INDUSTRY	TOTAL PAYROLL	REGULAR BENEFITS	REGULAR BENEFITS AS % OF TOTAL PAYROLL
TOTAL	ALL INDUSTRIES	17,558,629,524	116,849,895	0.67%
11	AGRI,FORESTRY,FISH &HUNT	231,921,552	3,791	0.00%
111	CROP PRODUCTION	6,810,487	2,316	0.03%
112	ANIMAL PRODUCTION	8,028,656	1,475	0.02%
113	FORESTRY AND LOGGING	217,082,409	0	0.00%
114	FISHING, HUNT, TRAP	0	0	0.00%
115	AGRICULTURE & FORESTRY SUPPORT	0	0	0.00%
21	MINING	0	0	0.00%
211	OIL AND GAS EXTRACTION	0	0	0.00%
212	MINING,EXCEPT OIL AND GAS	0	0	0.00%
213	SUPPORT ACTIVITIES FOR MINING	0	0	0.00%
22	UTILITIES	256,314,658	388,578	0.15%
221	UTILITIES	256,314,658	388,578	0.15%
23	CONSTRUCTION	275,171,632	728,810	0.26%
236	CONSTRUCTION OF BUILDINGS	29,920,110	0	0.00%
237	HEAVY CONSTRUCTION	245,251,522	728,810	0.30%
238	SPECIALTY TRADE CONTRACTORS	0	0	0.00%
31-33	MANUFACTURING	1,059,647	18,252	1.72%
311	FOOD MFG	260,977	13,503	5.17%
312	BEVERAGE & TOBACCO PROD MFG	0	0	0.00%
313	TEXTILE MILLS	0	0	0.00%
314	TEXTILE PRODUCT MILLS	0	0	0.00%
315	APPAREL MFG	0	0	0.00%
316	LEATHER AND ALLIED PROD MFG	0	0	0.00%
321	WOODPRODUCT MFG	0	0	0.00%
322	PAPER MFG	0	0	0.00%
323	PRINTING & RELATED SUPP ACT	658,357	4,748	0.72%
324	PETROLEUM & COAL PROD MFG	0	0	0.00%
325	CHEMICAL MFG	0	0	0.00%
326	PLASTIC & RUBBER PROD MFG	0	0	0.00%
327	NONMETALLIC MINERAL PROD MFG	0	0	0.00%
331	PRIMARY METAL MFG	0	0	0.00%
332	FABRICATED METAL PRODUCT MFG	0	0	0.00%
333	MACHINERY MFG	0	0	0.00%
334	COMPUTER & ELEC PROD MFG	0	0	0.00%
335	ELEC EQUIPMENT & APPLIANCES	0	0	0.00%
336	TRANS EQUIP MFG	0	0	0.00%
337	FURNITURE & REL PROD MFG	140,313	0	0.00%
339	MISC MFG	0	0	0.00%
42	WHOLESALE TRADE	289,319	0	0.00%
423	MERCHANT WHOLESALERS,DUR GOODS	0	0	#DIV/0!
424	MERCHANT WHOLESALERS,NONDUR GOODS	0	0	0.00%
425	ELEC MARKETS & AGENTS & BROKERS	289,319	0	0.00%
44-45	RETAIL TRADE	40,556,342	434,549	1.07%
441	MOTOR VEH & PARTS DEALERS	69,768	0	0.00%
442	FURNITURE & HOME FURNISH STORE	0	0	0.00%
443	ELECTRONICS & APP STORES	0	0	0.00%
444	BLDG MATERL & GARDEN SUPP STORES	0	0	0.00%
445	FOOD & BEV STORES	0	0	0.00%
446	HEALTH & PERSONAL CARE STORES	28,930	0	0.00%

**ALL REIMBURSING EMPLOYERS
FOR CALENDAR YEAR 2010**

NAICS	INDUSTRY	TOTAL PAYROLL	REGULAR BENEFITS	REGULAR BENEFITS AS % OF TOTAL PAYROLL
447	GAS STATIONS	2,134,566	70,161	3.29%
448	CLOTHING STORES	787,738	0	0.00%
451	SPRT GOODS,HOBBY,BOOKS & MUSIC	3,484,848	52,882	1.52%
452	GEN MERCHANDISE STORE	332,801	10,633	3.20%
453	MISC STR RETAILERS	14,496,224	300,873	2.08%
454	NONSTORE RETAILERS	19,221,467	0	0.00%
48-49	TRANSPORTATION & WAREHOUSING	654,215,471	1,765,807	0.27%
481	AIR TRANSPORTATION	0	0	0.00%
482	RAIL TRANSPORTATION	0	0	0.00%
483	WATER TRANSPORTATION	145,172	0	0.00%
484	TRUCK TRANSPORTATION	0	0	0.00%
485	TRANSIT & GROUND PASSENGER TRANS	182,709,409	454,291	0.25%
486	PIPELINE TRANSPORTATION	0	0	0.00%
487	SCENIC & SIGHTSEEING TRANS	2,990,445	5,520	0.18%
488	SUPPORT ACTIVITIES FOR TRANS	65,416,710	378,184	0.58%
491	POSTAL SERVICE	396,542,123	927,812	0.23%
492	COURIERS & MESSENGERS	228,849	0	0.00%
493	WAREHOUSING & STORAGE	6,182,763	0	0.00%
51	INFORMATION	76,121,629	284,719	0.37%
511	PUBLISHING INDUSTRIES	12,907,139	74,573	0.58%
512	MOTION PICTURE & SOUND REC IND	378,627	0	0.00%
515	BROADCASTING, EXCEPT INTERNET	9,523,587	118,262	1.24%
516	INTERNET PUBLISHING & BROADCAST	0	0	0.00%
517	TELECOMMUNICATIONS	3,477,938	64,612	1.86%
518	ISPs AND DATA PROCESSING	12,966,063	0	0.00%
519	OTHER INFORMATION SERVICES	36,868,275	27,272	0.07%
52	FINACE AND INSURANCE	158,035,569	170,640	0.11%
521	MONETARY AUTHORITIES CENT BANK	0	0	0.00%
522	CREDIT INTERMEDIATION	8,156,737	2,941	0.04%
523	FINANCIAL INVESTMENT	0	0	0.00%
524	INSURANCE CARRIERS & REL ACT	133,171,988	128,324	0.10%
525	FUNDS, TRUSTS & OTHERS	16,706,844	39,375	0.24%
53	REAL ESTATE, RENTAL & LEASING	45,601,999	857,177	1.88%
531	REAL ESTATE	45,519,699	857,177	1.88%
532	RENTAL & LEASING SERVICES	82,300	0	0.00%
533	LESSORS OF NONFINAN INTANG ASST	0	0	0.00%
54	PROFESSIONAL & TECHNICAL SERV	330,222,369	517,184	0.16%
541	PROFESSIONAL & TECH SERV	330,222,369	517,184	0.16%
55	MANAGEMENT OF COMPANIES & ENTERP	300,553,981	568,816	0.19%
551	MANAGEMENT OF COMP & ENTERP	300,553,981	568,816	0.19%
56	ADMIN & WASTE SERVICES	126,452,595	93,315	0.07%
561	ADMIN & SUPPORT SERVICES	118,287,396	93,315	0.08%
562	WASTE MANAGEMENT & REMED SERV	8,165,199	0	0.00%
61	EDUCATIONAL SERVICES	5,035,632,412	18,011,463	0.36%
611	EDUCATIONAL SERV	5,035,632,412	18,011,463	0.36%
62	HEALTH CARE & SOCIAL ASSISTANCE	5,067,553,733	31,983,352	0.63%
621	AMBULATORY HEALTH CARE SERVICES	849,454,277	3,189,283	0.38%
622	HOSPITALS	3,264,639,584	12,809,120	0.39%
623	NURSING & RESIDENTIAL CARE SERV	331,891,249	4,456,728	1.34%

**ALL REIMBURSING EMPLOYERS
FOR CALENDAR YEAR 2010**

NAICS	INDUSTRY	TOTAL PAYROLL	REGULAR BENEFITS	REGULAR BENEFITS AS % OF TOTAL PAYROLL
624	SOCIAL ASSISTANCE	621,568,623	11,528,221	1.85%
71	ARTS, ENTERTAINMENT & RECREATION	134,258,217	1,749,757	1.30%
711	PERFORMING ARTS & SPECTATOR SPRTS	7,932,396	109,049	1.37%
712	MUSEUMS, PARKS & HISTORICAL SITES	53,296,931	933,303	1.75%
713	GAMBLING, RECREATION & AMUSEMENT	73,028,890	707,405	0.97%
72	ACCOMMODATION & FOOD SERVICES	40,303,099	507,875	1.26%
721	ACCOMMODATION	38,233,014	507,875	1.33%
722	FOOD SERVICES & DRINKING PLACES	2,070,085	0	0.00%
81	OTHER SEVICES,EXCEPT PUBLIC ADMIN	262,152,167	2,350,513	0.90%
811	REPAIR & MAINTENANCE	15,504,226	0	0.00%
812	PERSONAL & LAUNDRY SERVICES	7,236,909	12,038	0.17%
813	MEMBERSHIP ASSOCIATIONS	239,411,032	2,338,475	0.98%
814	PRIVATE HOUSEHOLDS	0	0	0.00%
92	PUBLIC ADMINISTRATION	4,522,213,133	56,415,298	1.25%
921	EXECUTIVE,LEGISLATIVE & GEN GOV	1,785,065,245	12,218,746	0.68%
922	JUSTICE, PUBLIC ORDER & SAFETY	1,177,292,608	1,790,901	0.15%
923	ADMIN OF HUMAN RESOURCE PROGRAMS	622,300,819	5,286,965	0.85%
924	ADMIN OF ENVIRONMENTAL PROGRAMS	371,307,968	3,773,165	1.02%
925	COMMUNITY & HOUSING PROG ADMIN	24,878,678	168,139	0.68%
926	ADMIN OF ECONOMIC PROGRAMS	408,696,374	7,211,646	1.76%
927	SPACE RESEARCH & TECHNOLOGY	0	0	0.00%
928	NATIONAL SCRTY & INTERNAT AFFAIRS	132,671,441	25,965,736	19.57%