

State of Oregon
Employment Department
Financial Services

An Explanation of Oregon Unemployment Insurance Taxes and Benefits by Industry for Calendar Year, 2008

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 97.9 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 2008 taxpaying employers paid tax on the first \$30,200 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 Wood at (503) 947-1448 or Mary.M.Wood@state.or.us

**OREGON UNEMPLOYMENT INSURANCE TAXES AND BENEFITS
BY INDUSTRY FOR CALENDAR-YEAR 2008**

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	\$52,706,922,762	\$31,759,902,128	60.26%	\$535,906,031	1.02%	1.69%	\$757,976,171	1.44%	2.39%	\$141
11	AGRI, FORESTRY, FISH & HUNT	\$1,289,424,766	\$1,039,197,307	80.59%	\$19,395,371	1.50%	1.87%	\$30,404,441	2.36%	2.93%	\$157
111	CROP PRODUCTION	\$624,268,887	\$538,911,719	86.33%	\$8,583,762	1.38%	1.59%	\$8,744,648	1.40%	1.62%	\$102
112	ANIMAL PRODUCTION	\$94,953,866	\$79,990,044	84.24%	\$979,926	1.03%	1.23%	\$611,491	0.64%	0.76%	\$62
113	FORESTRY AND LOGGING	\$305,394,402	\$202,340,936	66.26%	\$5,216,937	1.71%	2.58%	\$13,869,121	4.54%	6.85%	\$266
114	FISHING, HUNT, TRAP	\$14,173,132	\$8,729,104	61.59%	\$294,682	2.08%	3.38%	\$890,592	6.28%	10.20%	\$302
115	AGRICULTURE & FORESTRY SUPPORT	\$250,634,479	\$209,225,504	83.48%	\$4,320,064	1.72%	2.06%	\$6,288,590	2.51%	3.01%	\$146
21	MINING	\$91,968,078	\$59,669,394	64.88%	\$1,315,642	1.43%	2.20%	\$4,592,256	4.99%	7.70%	\$349
211	OIL AND GAS EXTRACTION	\$476,639	\$306,582	64.32%	\$4,519	0.95%	1.47%	\$20,081	4.21%	6.55%	\$444
212	MINING, EXCEPT OIL AND GAS	\$89,016,363	\$58,016,147	65.17%	\$1,284,176	1.44%	2.21%	\$4,427,656	4.97%	7.63%	\$345
213	SUPPORT ACTIVITIES FOR MINING	\$2,475,076	\$1,346,665	54.41%	\$26,947	1.09%	2.00%	\$144,519	5.84%	10.73%	\$536
22	UTILITIES	\$381,313,825	\$150,567,900	39.49%	\$1,910,055	0.50%	1.27%	\$952,534	0.25%	0.63%	\$50
221	UTILITIES	\$381,188,775	\$150,567,900	39.50%	\$1,910,055	0.50%	1.27%	\$952,534	0.25%	0.63%	\$50
23	CONSTRUCTION	\$4,277,457,244	\$2,728,520,745	63.79%	\$60,774,842	1.42%	2.23%	\$166,592,411	3.89%	6.11%	\$274
236	CONSTRUCTION OF BUILDINGS	\$1,075,169,981	\$648,631,916	60.33%	\$13,388,284	1.25%	2.06%	\$39,291,003	3.65%	6.06%	\$293
237	HEAVY CONSTRUCTION	\$629,654,447	\$372,917,838	59.23%	\$9,673,226	1.54%	2.59%	\$29,983,721	4.76%	8.04%	\$310
238	SPECIALTY TRADE CONTRACTORS	\$2,572,632,816	\$1,706,970,991	66.35%	\$37,713,332	1.47%	2.21%	\$97,317,687	3.78%	5.70%	\$258
31-33	MANUFACTURING	\$10,375,785,849	\$5,561,435,835	53.60%	\$97,569,694	0.94%	1.75%	\$165,291,802	1.59%	2.97%	\$169
311	FOOD MFG	\$774,432,664	\$568,744,034	73.44%	\$11,097,756	1.43%	1.95%	\$10,864,586	1.40%	1.91%	\$98
312	BEVERAGE & TOBACCO PROD MFG	\$108,084,890	\$77,102,145	71.33%	\$1,328,484	1.23%	1.72%	\$919,625	0.85%	1.19%	\$69
313	TEXTILE MILLS	\$2,866,382	\$1,765,691	61.60%	\$22,717	0.79%	1.29%	\$91,973	3.21%	5.21%	\$405
314	TEXTILE PRODUCT MILLS	\$33,561,070	\$26,989,411	80.42%	\$481,364	1.43%	1.78%	\$567,692	1.69%	2.10%	\$118
315	APPAREL MFG	\$31,536,672	\$23,665,447	75.04%	\$427,334	1.36%	1.81%	\$479,773	1.52%	2.03%	\$112
316	LEATHER AND ALLIED PROD MFG	\$21,527,171	\$12,160,209	56.49%	\$250,533	1.16%	2.06%	\$139,990	0.65%	1.15%	\$56
321	WOODPRODUCT MFG	\$1,044,790,022	\$736,505,275	70.49%	\$14,518,415	1.39%	1.97%	\$39,801,123	3.81%	5.40%	\$274
322	PAPER MFG	\$396,673,799	\$196,243,680	49.47%	\$2,809,836	0.71%	1.43%	\$5,464,917	1.38%	2.78%	\$194
323	PRINTING & RELATED SUPP ACT	\$277,878,756	\$184,367,826	66.35%	\$3,308,860	1.19%	1.79%	\$3,432,915	1.24%	1.86%	\$104
324	PETROLEUM & COAL PROD MFG	\$23,997,686	\$12,719,131	53.00%	\$301,049	1.25%	2.37%	\$557,369	2.32%	4.38%	\$185
325	CHEMICAL MFG	\$201,258,700	\$111,408,129	55.36%	\$1,817,485	0.90%	1.63%	\$1,822,104	0.91%	1.64%	\$100
326	PLASTIC & RUBBER PROD MFG	\$225,488,683	\$155,070,793	68.77%	\$2,541,920	1.13%	1.64%	\$5,646,129	2.50%	3.64%	\$222
327	NONMETALLIC MINERAL PROD MFG	\$232,689,271	\$151,246,774	65.00%	\$2,733,312	1.17%	1.71%	\$6,581,909	2.83%	4.35%	\$241
331	PRIMARY METAL MFG	\$611,539,941	\$296,660,127	48.51%	\$4,836,317	0.79%	1.63%	\$4,274,027	0.70%	1.44%	\$88
332	FABRICATED METAL PRODUCT MFG	\$737,936,329	\$480,983,305	65.18%	\$8,755,019	1.19%	1.82%	\$11,475,940	1.56%	2.39%	\$131
333	MACHINERY MFG	\$654,600,853	\$356,153,097	54.41%	\$5,898,366	0.90%	1.66%	\$9,156,288	1.40%	2.57%	\$155
334	COMPUTER & ELEC PROD MFG	\$3,585,621,226	\$1,264,619,389	35.27%	\$19,060,973	0.53%	1.51%	\$21,725,837	0.61%	1.72%	\$114
335	ELEC EQUIPMENT & APPLIANCES	\$122,555,124	\$70,529,222	57.55%	\$1,145,715	0.93%	1.62%	\$1,184,346	0.97%	1.68%	\$103
336	TRANS EQUIP MFG	\$675,466,760	\$428,312,158	63.41%	\$9,289,153	1.38%	2.17%	\$28,949,454	4.29%	6.76%	\$312
337	FURNITURE & REL PROD MFG	\$232,582,178	\$177,872,065	76.48%	\$3,324,516	1.43%	1.87%	\$8,263,894	3.55%	4.65%	\$249
339	MISC MFG	\$380,697,672	\$228,317,927	59.97%	\$3,620,570	0.95%	1.59%	\$3,891,912	1.02%	1.70%	\$107
42	WHOLESALE TRADE	\$4,988,115,504	\$2,352,352,681	47.16%	\$34,495,203	0.69%	1.47%	\$35,204,152	0.71%	1.50%	\$102
423	MERCHANT WHOLESALERS, DUR GOODS	\$1,985,378,061	\$1,044,752,834	52.62%	\$15,783,463	0.79%	1.51%	\$18,472,167	0.93%	1.77%	\$117
424	MERCHANT WHOLESALERS, NONDUR GOODS	\$1,922,771,603	\$899,907,464	46.80%	\$12,935,918	0.67%	1.44%	\$10,667,970	0.55%	1.19%	\$82
425	ELEC MARKETS & AGENTS & BROKERS	\$1,079,965,840	\$407,692,383	37.75%	\$5,775,822	0.53%	1.42%	\$6,064,015	0.56%	1.49%	\$105

**OREGON UNEMPLOYMENT INSURANCE TAXES AND BENEFITS
BY INDUSTRY FOR CALENDAR-YEAR 2008**

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	
44-45	RETAIL TRADE	\$4,970,148,165	\$3,830,501,281	77.07%	\$60,287,309	1.21%	1.57%	\$75,458,305	1.52%	1.97%	\$125
441	MOTOR VEH & PARTS DEALERS	\$1,000,302,404	\$671,937,122	67.17%	\$671,937,122	1.26%	1.88%	\$20,680,136	2.07%	3.08%	\$164
442	FURNITURE & HOME FURNISH STORE	\$210,020,377	\$160,045,951	76.20%	\$2,589,879	1.23%	1.62%	\$5,987,439	2.85%	3.74%	\$231
443	ELECTRONICS & APP STORES	\$229,966,378	\$164,902,965	71.71%	\$2,909,392	1.27%	1.76%	\$3,236,119	1.41%	1.96%	\$111
444	BLDG MATERL & GARDEN SUPP STORES	\$442,750,290	\$347,661,955	78.52%	\$5,528,505	1.25%	1.59%	\$9,368,278	2.12%	2.69%	\$169
445	FOOD & BEV STORES	\$848,054,069	\$703,789,116	82.99%	\$9,294,539	1.10%	1.32%	\$7,141,908	0.84%	1.01%	\$77
446	HEALTH & PERSONAL CARE STORES	\$247,938,113	\$168,963,879	68.15%	\$2,314,593	0.93%	1.37%	\$1,486,442	0.60%	0.88%	\$64
447	GAS STATIONS	\$172,791,674	\$153,169,770	88.64%	\$2,801,591	1.62%	1.83%	\$3,908,674	2.26%	2.55%	\$140
448	CLOTHING STORES	\$302,508,114	\$247,563,700	81.84%	\$3,560,870	1.18%	1.44%	\$4,213,202	1.39%	1.70%	\$118
451	SPRT GOODS,HOBBY,BOOKS & MUSIC	\$175,474,928	\$151,658,188	86.43%	\$2,143,884	1.22%	1.41%	\$1,770,999	1.01%	1.17%	\$83
452	GEN MERCHANDISE STORE	\$888,282,680	\$721,232,217	81.19%	\$10,367,849	1.17%	1.44%	\$8,211,152	0.92%	1.14%	\$79
453	MISC STR RETAILERS	\$227,007,687	\$180,828,906	79.66%	\$3,015,314	1.33%	1.67%	\$3,477,046	1.53%	1.92%	\$115
454	NONSTORE RETAILERS	\$225,051,451	\$158,747,512	70.54%	\$3,155,755	1.40%	1.99%	\$5,976,909	2.66%	3.77%	\$189
48-49	TRANSPORTATION & WAREHOUSING	\$2,027,466,010	\$1,387,263,956	68.42%	\$22,589,333	1.11%	1.63%	\$28,313,720	1.40%	2.04%	\$125
481	AIR TRANSPORTATION	\$195,893,070	\$125,315,455	63.97%	\$1,614,677	0.82%	1.29%	\$842,267	0.43%	0.67%	\$52
482	RAIL TRANSPORTATION	\$139,199	\$122,455	87.97%	\$3,795	2.73%	3.10%	\$958	0.69%	0.78%	\$25
483	WATER TRANSPORTATION	\$59,787,200	\$29,643,635	49.58%	\$757,171	1.27%	2.55%	\$1,632,553	2.73%	5.51%	\$216
484	TRUCK TRANSPORTATION	\$770,849,158	\$547,781,471	71.06%	\$9,063,922	1.18%	1.65%	\$16,264,406	2.11%	2.97%	\$179
485	TRANSIT & GROUND PASSENGER TRANS	\$105,215,503	\$92,276,424	87.70%	\$2,187,254	2.08%	2.37%	\$3,279,531	3.12%	3.55%	\$150
486	PIPELINE TRANSPORTATION	\$2,405,954	\$1,027,069	42.69%	\$7,534	0.31%	0.73%	\$8,709	0.36%	0.85%	\$116
487	SCENIC & SIGHTSEEING TRANS	\$7,419,213	\$6,241,488	84.13%	\$151,554	2.04%	2.43%	\$359,002	4.84%	5.75%	\$237
488	SUPPORT ACTIVITIES FOR TRANS	\$337,824,264	\$208,692,176	61.78%	\$3,380,181	1.00%	1.62%	\$3,024,896	0.90%	1.45%	\$89
491	POSTAL SERVICE	\$1,730,851	\$1,588,920	91.80%	\$16,467	0.95%	1.04%	\$11,051	0.64%	0.70%	\$67
492	COURIERS & MESSENGERS	\$235,971,814	\$145,097,674	61.49%	\$1,926,281	0.82%	1.33%	\$1,680,634	0.71%	1.16%	\$87
493	WAREHOUSING & STORAGE	\$310,229,784	\$229,477,189	73.97%	\$3,480,497	1.12%	1.52%	\$1,209,711	0.39%	0.53%	\$35
51	INFORMATION	\$2,228,521,784	\$1,039,941,859	46.67%	\$18,372,771	0.82%	1.77%	\$18,652,887	0.84%	1.79%	\$102
511	PUBLISHING INDUSTRIES	\$1,072,519,109	\$465,823,487	43.43%	\$7,792,710	0.73%	1.67%	\$6,958,737	0.65%	1.49%	\$89
512	MOTION PICTURE & SOUND REC IND	\$126,651,920	\$78,627,384	62.08%	\$1,445,056	1.14%	1.84%	\$2,574,444	2.03%	3.27%	\$178
515	BROADCASTING, EXCEPT INTERNET	\$166,895,312	\$90,941,216	54.49%	\$1,721,451	1.03%	1.89%	\$1,712,117	1.03%	1.88%	\$99
516	INTERNET PUBLISHING & BROADCAST	\$0	\$0	0.00%	\$0	0.00%	0.00%	\$0	0.00%	0.00%	\$0
517	TELECOMMUNICATIONS	\$491,148,121	\$257,043,712	52.34%	\$5,111,267	1.04%	1.99%	\$5,784,248	1.18%	2.25%	\$113
518	ISPs AND DATA PROCESSING	\$313,067,556	\$122,449,930	39.11%	\$1,944,364	0.62%	1.59%	\$1,386,384	0.44%	1.13%	\$71
519	OTHER INFORMATION SERVICES	\$58,239,766	\$25,056,130	43.02%	\$357,923	0.61%	1.43%	\$236,957	0.41%	0.95%	\$66
52	FINANCE AND INSURANCE	\$3,450,410,705	\$1,695,570,533	49.14%	\$26,532,282	0.77%	1.56%	\$34,033,549	0.99%	2.01%	\$128
521	MONETARY AUTHORITIES CENT BANK	\$4,639,859	\$2,823,492	60.85%	\$84,671	1.82%	3.00%	\$4,418	0.10%	0.16%	\$5
522	CREDIT INTERMEDIATION	\$1,432,225,100	\$804,993,786	56.21%	\$12,848,914	0.90%	1.60%	\$20,681,205	1.44%	2.57%	\$161
523	FINANCIAL INVESTMENT	\$566,492,666	\$149,564,355	26.40%	\$1,927,801	0.34%	1.29%	\$1,262,859	0.22%	0.84%	\$66
524	INSURANCE CARRIERS & REL ACT	\$1,436,084,845	\$733,475,336	51.07%	\$11,603,079	0.81%	1.58%	\$11,956,862	0.83%	1.63%	\$103
525	FUNDS, TRUSTS & OTHERS	\$10,968,235	\$4,713,564	42.97%	\$67,817	0.62%	1.44%	\$128,205	1.17%	2.72%	\$189
53	REAL ESTATE, RENTAL & LEASING	\$849,132,236	\$587,290,505	69.16%	\$9,840,825	1.16%	1.68%	\$12,605,463	1.48%	2.15%	\$128
531	REAL ESTATE	\$629,724,744	\$430,808,236	68.41%	\$7,187,362	1.14%	1.67%	\$8,734,413	1.39%	2.03%	\$122
532	RENTAL & LEASING SERVICES	\$199,273,320	\$146,358,269	73.45%	\$2,495,290	1.25%	1.70%	\$3,635,916	1.82%	2.48%	\$146
533	LESSORS OF NONFINAN INTANG ASST	\$20,134,172	\$10,124,000	50.28%	\$158,173	0.79%	1.56%	\$235,134	1.17%	2.32%	\$149
54	PROFESSIONAL & TECHNICAL SERV	\$4,085,324,746	\$2,009,011,771	49.18%	\$29,814,770	0.73%	1.48%	\$31,167,444	0.76%	1.55%	\$105
541	PROFESSIONAL & TECH SERV	\$4,085,324,746	\$2,009,011,771	49.18%	\$29,814,770	0.73%	1.48%	\$31,167,444	0.76%	1.55%	\$105
55	MANAGEMENT OF COMPANIES & ENTERP	\$2,132,763,796	\$1,013,769,870	47.53%	\$16,444,305	0.77%	1.62%	\$3,192,384	0.15%	0.31%	\$19
551	MANAGEMENT OF COMP & ENTERP	\$2,132,763,796	\$1,013,769,870	47.53%	\$16,444,305	0.77%	1.62%	\$3,192,384	0.15%	0.31%	\$19
56	ADMIN & WASTE SERVICES	\$2,518,554,404	\$1,983,388,787	78.75%	\$39,351,859	1.56%	1.98%	\$61,894,077	2.46%	3.12%	\$157
561	ADMIN & SUPPORT SERVICES	\$2,263,828,561	\$1,824,810,223	80.61%	\$36,783,820	1.62%	2.02%	\$59,583,098	2.63%	3.27%	\$162
562	WASTE MANAGEMENT & REMED SERV	\$254,725,843	\$158,578,564	62.25%	\$2,568,039	1.01%	1.62%	\$2,310,979	0.91%	1.46%	\$90
61	EDUCATIONAL SERVICES	\$395,817,891	\$312,972,029	79.07%	\$3,963,764	1.00%	1.27%	\$3,131,053	0.79%	1.00%	\$79
611	EDUCATIONAL SERV	\$395,817,891	\$312,972,029	79.07%	\$3,963,764	1.00%	1.27%	\$3,131,053	0.79%	1.00%	\$79

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						TOTAL PAYROLL	TAXABLE PAYROLL		TOTAL PAYROLL	TAXABLE PAYROLL	
62	HEALTH CARE & SOCIAL ASSISTANCE	\$4,195,067,432	\$2,351,035,457	56.04%	\$35,874,773	0.86%	1.53%	\$28,479,027	0.68%	1.21%	\$79
621	AMBULATORY HEALTH CARE SERVICES	\$3,050,104,580	\$1,397,387,095	45.81%	\$18,645,650	0.61%	1.33%	\$11,852,599	0.39%	0.85%	\$64
622	HOSPITALS	\$101,821,276	\$57,919,645	56.88%	\$657,875	0.65%	1.14%	\$324,858	0.32%	0.56%	\$49
623	NURSING & RESIDENTIAL CARE SERV	\$659,491,411	\$568,712,034	86.23%	\$10,091,967	1.53%	1.77%	\$8,704,193	1.32%	1.53%	\$86
624	SOCIAL ASSISTANCE	\$383,650,165	\$327,016,683	85.24%	\$6,479,281	1.69%	1.98%	\$7,597,376	1.98%	2.32%	\$117
71	ARTS, ENTERTAINMENT & RECREATION	\$498,931,458	\$330,967,208	66.34%	\$6,291,822	1.26%	1.90%	\$6,542,284	1.31%	1.98%	\$104
711	PERFORMING ARTS & SPECTATOR SPRTS	\$195,110,318	\$77,706,294	39.83%	\$1,687,861	0.87%	2.17%	\$1,866,228	0.96%	2.40%	\$111
712	MUSEUMS, PARKS & HISTORICAL SITES	\$21,698,702	\$18,160,376	83.69%	\$359,535	1.66%	1.98%	\$275,177	1.27%	1.52%	\$77
713	GAMBLING, RECREATION & AMUSEMENT	\$282,122,438	\$235,100,538	83.33%	\$4,244,426	1.50%	1.81%	\$4,400,879	1.56%	1.87%	\$104
72	ACCOMMODATION & FOOD SERVICES	\$2,396,707,970	\$2,195,851,069	91.62%	\$34,161,011	1.43%	1.56%	\$33,352,553	1.39%	1.52%	\$98
721	ACCOMMODATION	\$503,331,709	\$438,695,497	87.16%	\$8,270,649	1.64%	1.89%	\$8,273,582	1.64%	1.89%	\$100
722	FOOD SERVICES & DRINKING PLACES	\$1,893,376,261	\$1,757,155,572	92.81%	\$25,890,362	1.37%	1.47%	\$25,078,970	1.32%	1.43%	\$97
81	OTHER SERVICES, EXCEPT PUBLIC ADMIN	\$1,456,074,956	\$1,062,391,180	72.96%	\$15,961,148	1.10%	1.50%	\$17,431,723	1.20%	1.64%	\$109
811	REPAIR & MAINTENANCE	\$633,177,147	\$429,980,191	67.91%	\$6,775,117	1.07%	1.58%	\$9,393,810	1.48%	2.18%	\$139
812	PERSONAL & LAUNDRY SERVICES	\$290,629,953	\$245,783,635	84.57%	\$3,761,485	1.29%	1.53%	\$3,215,574	1.11%	1.31%	\$85
813	MEMBERSHIP ASSOCIATIONS	\$476,048,015	\$332,947,298	69.94%	\$4,650,888	0.98%	1.40%	\$3,431,219	0.72%	1.03%	\$74
814	PRIVATE HOUSEHOLDS	\$56,219,841	\$53,680,056	95.48%	\$773,658	1.38%	1.44%	\$1,391,120	2.47%	2.59%	\$180
92	PUBLIC ADMINISTRATION	\$97,935,943	\$68,202,761	69.64%	\$959,252	0.98%	1.41%	\$684,108	0.70%	1.00%	\$71
921	EXECUTIVE, LEGISLATIVE & GEN GOV	\$64,198,575	\$45,334,050	70.62%	\$686,627	1.07%	1.51%	\$522,542	0.81%	1.15%	\$76
922	JUSTICE, PUBLIC ORDER & SAFETY ADMIN OF HUMAN RESOURCE PROGRAMS	\$15,859,279	\$10,716,584	67.57%	\$92,867	0.59%	0.87%	\$25,669	0.16%	0.24%	\$28
923	PROGRAMS	\$443,697	\$350,321	78.96%	\$2,499	0.56%	0.71%	\$0	0.00%	0.00%	\$0
924	ADMIN OF ENVIRONMENTAL PROGRAMS	\$6,103,025	\$5,001,893	81.96%	\$65,128	1.07%	1.30%	\$70,194	1.15%	1.40%	\$108
925	COMMUNITY & HOUSING PROG ADMIN	\$6,758,878	\$4,765,632	70.51%	\$81,414	1.20%	1.71%	\$40,469	0.60%	0.85%	\$50
926	ADMIN OF ECONOMIC PROGRAMS	\$4,572,489	\$2,034,281	44.49%	\$30,717	0.67%	1.51%	\$25,234	0.55%	1.24%	\$82
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 2008**

NAICS	INDUSTRY	TOTAL PAYROLL	REGULAR BENEFITS	REGULAR BENEFITS AS % OF TOTAL PAYROLL
TOTAL	ALL INDUSTRIES	16,719,514,427	59,634,308	0.36%
		0		
11	AGRI,FORESTRY,FISH &HUNT	218,480,791	1,463	0.00%
111	CROP PRODUCTION	1,046,645	0	0.00%
112	ANIMAL PRODUCTION	7,702,500	1,463	0.02%
113	FORESTRY AND LOGGING	209,731,646	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	269,583,420	194,089	0.07%
221	UTILITIES	269,583,420	194,089	0.07%
23	CONSTRUCTION	247,840,615	468,673	0.19%
236	CONSTRUCTION OF BUILDINGS	20,859,302	0	0.00%
237	HEAVY CONSTRUCTION	226,981,313	468,673	0.21%
238	SPECIALTY TRADE CONTRACTORS	0	0	0.00%
31-33	MANUFACTURING	1,674,847	15,321	0.91%
311	FOOD MFG	355,315	1,355	0.38%
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	1,319,532	13,966	1.06%
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	0	0	0.00%
339	MISC MFG	0	0	0.00%
42	WHOLESALE TRADE	384,650	0	0.00%
423	MERCHANT WHOLESALERS,DUR GOODS	110,267	0	0.00%
424	MERCHANT WHOLESALERS,NONDUR GOODS	0	0	0.00%
425	ELEC MARKETS & AGENTS & BROKERS	274,383	0	0.00%
			0	

**ALL REIMBURSING EMPLOYERS
FOR CALENDAR YEAR 2008**

NAICS	INDUSTRY	TOTAL PAYROLL	REGULAR BENEFITS	REGULAR BENEFITS AS % OF TOTAL PAYROLL
44-45	RETAIL TRADE	35,923,156	166,117	0.46%
441	MOTOR VEH & PARTS DEALERS	53,299	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	0	0	0.00%
447	GAS STATIONS	2,508,566	37,636	1.50%
448	CLOTHING STORES	839,563	0	0.00%
451	SPRT GOODS,HOBBY,BOOKS & MUSIC	3,412,990	15,963	0.47%
452	GEN MERCHANDISE STORE	354,084	(7,169)	-2.02%
453	MISC STR RETAILERS	11,035,429	119,687	1.08%
454	NONSTORE RETAILERS	17,719,225	0	0.00%
48-49	TRANSPORTATION & WAREHOUSING	661,899,687	1,080,355	0.16%
481	AIR TRANSPORTATION	0	0	0.00%
482	RAIL TRANSPORTATION	0	0	0.00%
483	WATER TRANSPORTATION	0	0	0.00%
484	TRUCK TRANSPORTATION	0	0	0.00%
485	TRANSIT & GROUND PASSENGER TRANS	169,590,092	262,919	0.16%
486	PIPELINE TRANSPORTATION	0	0	0.00%
487	SCENIC & SIGHTSEEING TRANS	2,774,065	0	0.00%
488	SUPPORT ACTIVITIES FOR TRANS	65,685,765	132,884	0.20%
491	POSTAL SERVICE	419,002,795	684,553	0.16%
492	COURIERS & MESSENGERS	0	0	0.00%
493	WAREHOUSING & STORAGE	4,846,970	0	0.00%
51	INFORMATION	75,766,625	239,653	0.32%
511	PUBLISHING INDUSTRIES	12,989,559	99,474	0.77%
512	MOTION PICTURE & SOUND REC IND	415,174	0	0.00%
515	BROADCASTING, EXCEPT INTERNET	10,181,172	52,695	0.52%
516	INTERNET PUBLISHING & BROADCAST	0	0	0.00%
517	TELECOMMUNICATIONS	4,265,826	84,766	1.99%
518	ISPs AND DATA PROCESSING	14,106,804	0	0.00%
519	OTHER INFORMATION SERVICES	33,808,090	2,717	0.01%
52	FINACE AND INSURANCE	141,209,054	167,856	0.12%
521	MONETARY AUTHORITIES CENT BANK	0	0	0.00%
522	CREDIT INTERMEDIATION	6,629,938	291	0.00%
523	FINANCIAL INVESTMENT	4,995	0	0.00%
524	INSURANCE CARRIERS & REL ACT	118,112,109	117,994	0.10%
525	FUNDS, TRUSTS & OTHERS	16,462,012	49,571	0.30%
53	REAL ESTATE, RENTAL & LEASING	41,846,331	475,046	1.14%
531	REAL ESTATE	41,846,331	475,046	1.14%
532	RENTAL & LEASING SERVICES	0	0	0.00%
533	LESSORS OF NONFINAN INTANG ASST	0	0	0.00%
54	PROFESSIONAL & TECHNICAL SERV	251,546,887	227,212	0.09%
541	PROFESSIONAL & TECH SERV	251,546,887	227,212	0.09%
55	MANAGEMENT OF COMPANIES & ENTERP	255,243,445	187,288	0.07%
551	MANAGEMENT OF COMP & ENTERP	255,243,445	187,288	0.07%
56	ADMIN & WASTE SERVICES	199,699,074	199,796	0.10%
561	ADMIN & SUPPORT SERVICES	192,588,100	199,796	0.10%
562	WASTE MANAGEMENT & REMED SERV	7,110,974	0	0.00%

**ALL REIMBURSING EMPLOYERS
FOR CALENDAR YEAR 2008**

NAICS	INDUSTRY	TOTAL PAYROLL	REGULAR BENEFITS	REGULAR BENEFITS AS % OF TOTAL PAYROLL
61	EDUCATIONAL SERVICES	4,720,647,398	7,837,080	0.17%
611	EDUCATIONAL SERV	4,720,647,398	7,837,080	0.17%
62	HEALTH CARE & SOCIAL ASSISTANCE	4,753,719,863	17,294,208	0.36%
621	AMBULATORY HEALTH CARE SERVICES	759,253,044	1,812,701	0.24%
622	HOSPITALS	3,102,908,409	6,714,456	0.22%
623	NURSING & RESIDENTIAL CARE SERV	313,018,514	2,302,189	0.74%
624	SOCIAL ASSISTANCE	578,539,896	6,464,862	1.12%
71	ARTS, ENTERTAINMENT & RECREATION	120,572,858	1,290,453	1.07%
711	PERFORMING ARTS & SPECTATOR SPRTS	7,177,314	122,005	1.70%
712	MUSEUMS, PARKS & HISTORICAL SITES	50,359,689	702,162	1.39%
713	GAMBLING, RECREATION & AMUSEMENT	63,035,855	466,286	0.74%
72	ACCOMMODATION & FOOD SERVICES	42,866,613	597,736	1.39%
721	ACCOMMODATION	41,821,119	590,278	1.41%
722	FOOD SERVICES & DRINKING PLACES	1,045,494	7,457	0.71%
81	OTHER SEVICES,EXCEPT PUBLIC ADMIN	257,807,399	1,134,002	0.44%
811	REPAIR & MAINTENANCE	11,383,822	0	0.00%
812	PERSONAL & LAUNDRY SERVICES	3,830,854	14,334	0.37%
813	MEMBERSHIP ASSOCIATIONS	242,592,723	1,119,669	0.46%
814	PRIVATE HOUSEHOLDS	0	0	0.00%
92	PUBLIC ADMINISTRATION	4,422,801,714	28,057,959	0.63%
921	EXECUTIVE,LEGISLATIVE & GEN GOV	2,026,699,954	7,374,252	0.36%
922	JUSTICE, PUBLIC ORDER & SAFETY	961,405,230	815,039	0.08%
923	ADMIN OF HUMAN RESOURCE PROGRAMS	568,047,973	2,393,733	0.42%
924	ADMIN OF ENVIRONMENTAL PROGRAMS	359,005,916	2,513,338	0.70%
925	COMMUNITY & HOUSING PROG ADMIN	26,859,949	185,785	0.69%
926	ADMIN OF ECONOMIC PROGRAMS	347,036,832	4,342,736	1.25%
927	SPACE RESEARCH & TECHNOLOGY	0	0	0.00%
928	NATIONAL SCRTY & INTERNAT AFFAIRS	133,745,860	10,433,077	7.80%