

<u>NAME</u>	<u>CODENUMBER</u>	<u>DESCRIPTION</u>	<u>COA Class</u>	<u>COA Rate</u>
11: Agriculture, Forestry, Fishing and Hunting	111110	Soybean Farming	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	111120	Oilseed (except Soybean) Farming	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	111130	Dry Pea and Bean Farming	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	111140	Wheat Farming	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	111150	Corn Farming	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	111160	Rice Farming	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	111191	Oilseed and Grain Combination Farming	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	111199	All Other Grain Farming	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	111211	Potato Farming	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	111219	Other Vegetable (except Potato) and Melon Farming	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	111310	Orange Groves	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	111320	Citrus (except Orange) Groves	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	111331	Apple Orchards	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	111332	Grape Vineyards	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	111333	Strawberry Farming	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	111334	Berry (except Strawberry) Farming	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	111335	Tree Nut Farming	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	111336	Fruit and Tree Nut Combination Farming	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	111339	Other Noncitrus Fruit Farming	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	111411	Mushroom Production	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	111419	Other Food Crops Grown Under Cover	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	111421	Nursery and Tree Production	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	111422	Floriculture Production	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	111910	Tobacco Farming	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	111920	Cotton Farming	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	111930	Sugarcane Farming	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	111940	Hay Farming	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	111991	Sugar Beet Farming	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	111992	Peanut Farming	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	111998	All Other Miscellaneous Crop Farming	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	112111	Beef Cattle Ranching and Farming	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	112112	Cattle Feedlots	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	112120	Dairy Cattle and Milk Production	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	112130	Dual-Purpose Cattle Ranching and Farming	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	112210	Hog and Pig Farming	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	112310	Chicken Egg Production	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	112320	Broilers and Other Meat Type Chicken Production	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	112330	Turkey Production	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	112340	Poultry Hatcheries	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	112390	Other Poultry Production	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	112410	Sheep Farming	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	112420	Goat Farming	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	112511	Finfish Farming and Fish Hatcheries	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	112512	Shellfish Farming	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	112519	Other Aquaculture	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	112910	Apiculture	6	1.65

<u>NAME</u>	<u>CODENUMBER</u>	<u>DESCRIPTION</u>	<u>COA Class</u>	<u>COA Rate</u>
11: Agriculture, Forestry, Fishing and Hunting	112920	Horses and Other Equine Production	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	112930	Fur-Bearing Animal and Rabbit Production	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	112990	All Other Animal Production	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	113110	Timber Tract Operations	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	113210	Forest Nurseries and Gathering of Forest Products	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	113310	Logging	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	114111	Finfish Fishing	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	114112	Shellfish Fishing	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	114119	Other Marine Fishing	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	114210	Hunting and Trapping	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	115111	Cotton Ginning	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	115112	Soil Preparation, Planting, and Cultivating	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	115113	Crop Harvesting, Primarily by Machine	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	115114	Postharvest Crop Activities (except Cotton Ginning)	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	115115	Farm Labor Contractors and Crew Leaders	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	115116	Farm Management Services	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	115210	Support Activities for Animal Production	6	1.65
11: Agriculture, Forestry, Fishing and Hunting	115310	Support Activities for Forestry	6	1.65
21: Mining, Quarrying, & Oil and Gas Extraction	211120	Crude Petroleum Extraction	6	1.65
21: Mining, Quarrying, & Oil and Gas Extraction	211130	Natural Gas Extraction	6	1.65
21: Mining, Quarrying, & Oil and Gas Extraction	212111	Bituminous Coal and Lignite Surface Mining	6	1.65
21: Mining, Quarrying, & Oil and Gas Extraction	212112	Bituminous Coal Underground Mining	6	1.65
21: Mining, Quarrying, & Oil and Gas Extraction	212113	Anthracite Mining	6	1.65
21: Mining, Quarrying, & Oil and Gas Extraction	212210	Iron Ore Mining	6	1.65
21: Mining, Quarrying, & Oil and Gas Extraction	212221	Gold Ore Mining	6	1.65
21: Mining, Quarrying, & Oil and Gas Extraction	212222	Silver Ore Mining	6	1.65
21: Mining, Quarrying, & Oil and Gas Extraction	212230	Copper, Nickel, Lead, and Zinc Mining	6	1.65
21: Mining, Quarrying, & Oil and Gas Extraction	212291	Uranium-Radium-Vanadium Ore Mining	6	1.65
21: Mining, Quarrying, & Oil and Gas Extraction	212299	All Other Metal Ore Mining	6	1.65
21: Mining, Quarrying, & Oil and Gas Extraction	212311	Dimension Stone Mining and Quarrying	6	1.65
21: Mining, Quarrying, & Oil and Gas Extraction	212312	Crushed and Broken Limestone Mining and Quarrying	6	1.65
21: Mining, Quarrying, & Oil and Gas Extraction	212313	Crushed and Broken Granite Mining and Quarrying	6	1.65
21: Mining, Quarrying, & Oil and Gas Extraction	212319	Other Crushed and Broken Stone Mining and Quarrying	6	1.65
21: Mining, Quarrying, & Oil and Gas Extraction	212321	Construction Sand and Gravel Mining	6	1.65
21: Mining, Quarrying, & Oil and Gas Extraction	212322	Industrial Sand Mining	6	1.65
21: Mining, Quarrying, & Oil and Gas Extraction	212324	Kaolin and Ball Clay Mining	6	1.65
21: Mining, Quarrying, & Oil and Gas Extraction	212325	Clay and Ceramic and Refractory Minerals Mining	6	1.65
21: Mining, Quarrying, & Oil and Gas Extraction	212391	Potash, Soda, and Borate Mineral Mining	6	1.65
21: Mining, Quarrying, & Oil and Gas Extraction	212392	Phosphate Rock Mining	6	1.65
21: Mining, Quarrying, & Oil and Gas Extraction	212393	Other Chemical and Fertilizer Mineral Mining	6	1.65
21: Mining, Quarrying, & Oil and Gas Extraction	212399	All Other Nonmetallic Mineral Mining	6	1.65
21: Mining, Quarrying, & Oil and Gas Extraction	213111	Drilling Oil and Gas Wells	6	1.65
21: Mining, Quarrying, & Oil and Gas Extraction	213112	Support Activities for Oil and Gas Operations	6	1.65
21: Mining, Quarrying, & Oil and Gas Extraction	213113	Support Activities for Coal Mining	6	1.65
21: Mining, Quarrying, & Oil and Gas Extraction	213114	Support Activities for Metal Mining	6	1.65
21: Mining, Quarrying, & Oil and Gas Extraction	213115	Support Activities for Nonmetallic Minerals (except Fuels) Mining	6	1.65

<u>NAME</u>	<u>CODENUMBER</u>	<u>DESCRIPTION</u>	<u>COA Class</u>	<u>COA Rate</u>
22: Utilities	221111	Hydroelectric Power Generation	7	1.9
22: Utilities	221112	Fossil Fuel Electric Power Generation	7	1.9
22: Utilities	221113	Nuclear Electric Power Generation	7	1.9
22: Utilities	221114	Solar Electric Power Generation	7	1.9
22: Utilities	221115	Wind Electric Power Generation	7	1.9
22: Utilities	221116	Geothermal Electric Power Generation	7	1.9
22: Utilities	221117	Biomass Electric Power Generation	7	1.9
22: Utilities	221118	Other Electric Power Generation	7	1.9
22: Utilities	221121	Electric Bulk Power Transmission and Control	7	1.9
22: Utilities	221122	Electric Power Distribution	7	1.9
22: Utilities	221210	Natural Gas Distribution	7	1.9
22: Utilities	221310	Water Supply and Irrigation Systems	7	1.9
22: Utilities	221320	Sewage Treatment Facilities	7	1.9
22: Utilities	221330	Steam and Air-Conditioning Supply	7	1.9
23: Construction	236115	New Single-Family Housing Construction (except For-Sale Builders)	3	0.85
23: Construction	236116	New Multifamily Housing Construction (except For-Sale Builders)	4	1.1
23: Construction	236117	New Housing For-Sale Builders	4	1.1
23: Construction	236118	Residential Remodelers	3	0.85
23: Construction	236210	Industrial Building Construction	4	1.1
23: Construction	236220	Commercial and Institutional Building Construction	4	1.1
23: Construction	237110	Water and Sewer Line and Related Structures Construction	4	1.1
23: Construction	237120	Oil and Gas Pipeline and Related Structures Construction	4	1.1
23: Construction	237130	Power and Communication Line and Related Structures Construction	4	1.1
23: Construction	237210	Land Subdivision	4	1.1
23: Construction	237310	Highway, Street, and Bridge Construction	4	1.1
23: Construction	237990	Other Heavy and Civil Engineering Construction	4	1.1
23: Construction	238110	Poured Concrete Foundation and Structure Contractors	4	1.1
23: Construction	238120	Structural Steel and Precast Concrete Contractors	4	1.1
23: Construction	238130	Framing Contractors	4	1.1
23: Construction	238140	Masonry Contractors	4	1.1
23: Construction	238150	Glass and Glazing Contractors	4	1.1
23: Construction	238160	Roofing Contractors	4	1.1
23: Construction	238170	Siding Contractors	4	1.1
23: Construction	238190	Other Foundation, Structure, and Building Exterior Contractors	4	1.1
23: Construction	238210	Electrical Contractors and Other Wiring Installation Contractors	4	1.1
23: Construction	238220	Plumbing, Heating, and Air-Conditioning Contractors	4	1.1
23: Construction	238290	Other Building Equipment Contractors	4	1.1
23: Construction	238310	Drywall and Insulation Contractors	4	1.1
23: Construction	238320	Painting and Wall Covering Contractors	4	1.1
23: Construction	238330	Flooring Contractors	4	1.1
23: Construction	238340	Tile and Terrazzo Contractors	4	1.1
23: Construction	238350	Finish Carpentry Contractors	4	1.1
23: Construction	238390	Other Building Finishing Contractors	4	1.1
23: Construction	238910	Site Preparation Contractors	4	1.1
23: Construction	238990	All Other Specialty Trade Contractors	4	1.1
31-33: Manufacturing	311111	Dog and Cat Food Manufacturing	5	1.4

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31-33: Manufacturing	311119	Other Animal Food Manufacturing	5	1.4
31-33: Manufacturing	311211	Flour Milling	5	1.4
31-33: Manufacturing	311212	Rice Milling	5	1.4
31-33: Manufacturing	311213	Malt Manufacturing	5	1.4
31-33: Manufacturing	311221	Wet Corn Milling	5	1.4
31-33: Manufacturing	311224	Soybean and Other Oilseed Processing	5	1.4
31-33: Manufacturing	311225	Fats and Oils Refining and Blending	5	1.4
31-33: Manufacturing	311230	Breakfast Cereal Manufacturing	5	1.4
31-33: Manufacturing	311313	Beet Sugar Manufacturing	5	1.4
31-33: Manufacturing	311314	Cane Sugar Manufacturing	5	1.4
31-33: Manufacturing	311340	Nonchocolate Confectionery Manufacturing	5	1.4
31-33: Manufacturing	311351	Chocolate and Confectionery Manufacturing from Cacao Beans	5	1.4
31-33: Manufacturing	311352	Confectionery Manufacturing from Purchased Chocolate	5	1.4
31-33: Manufacturing	311411	Frozen Fruit, Juice, and Vegetable Manufacturing	5	1.4
31-33: Manufacturing	311412	Frozen Specialty Food Manufacturing	5	1.4
31-33: Manufacturing	311421	Fruit and Vegetable Canning	5	1.4
31-33: Manufacturing	311422	Specialty Canning	5	1.4
31-33: Manufacturing	311423	Dried and Dehydrated Food Manufacturing	5	1.4
31-33: Manufacturing	311511	Fluid Milk Manufacturing	5	1.4
31-33: Manufacturing	311512	Creamery Butter Manufacturing	5	1.4
31-33: Manufacturing	311513	Cheese Manufacturing	5	1.4
31-33: Manufacturing	311514	Dry, Condensed, and Evaporated Dairy Product Manufacturing	5	1.4
31-33: Manufacturing	311520	Ice Cream and Frozen Dessert Manufacturing	5	1.4
31-33: Manufacturing	311611	Animal (except Poultry) Slaughtering	5	1.4
31-33: Manufacturing	311612	Meat Processed from Carcasses	5	1.4
31-33: Manufacturing	311613	Rendering and Meat Byproduct Processing	5	1.4
31-33: Manufacturing	311615	Poultry Processing	5	1.4
31-33: Manufacturing	311710	Seafood Product Preparation and Packaging	5	1.4
31-33: Manufacturing	311811	Retail Bakeries	2	0.75
31-33: Manufacturing	311812	Commercial Bakeries	5	1.4
31-33: Manufacturing	311813	Frozen Cakes, Pies, and Other Pastries Manufacturing	5	1.4
31-33: Manufacturing	311821	Cookie and Cracker Manufacturing	5	1.4
31-33: Manufacturing	311824	Dry Pasta, Dough, and Flour Mixes Manufacturing from Purchased Flour	5	1.4
31-33: Manufacturing	311830	Tortilla Manufacturing	5	1.4
31-33: Manufacturing	311911	Roasted Nuts and Peanut Butter Manufacturing	5	1.4
31-33: Manufacturing	311919	Other Snack Food Manufacturing	5	1.4
31-33: Manufacturing	311920	Coffee and Tea Manufacturing	5	1.4
31-33: Manufacturing	311930	Flavoring Syrup and Concentrate Manufacturing	5	1.4
31-33: Manufacturing	311941	Mayonnaise, Dressing, and Other Prepared Sauce Manufacturing	5	1.4
31-33: Manufacturing	311942	Spice and Extract Manufacturing	5	1.4
31-33: Manufacturing	311991	Perishable Prepared Food Manufacturing	5	1.4
31-33: Manufacturing	311999	All Other Miscellaneous Food Manufacturing	5	1.4
31-33: Manufacturing	312111	Soft Drink Manufacturing	5	1.4
31-33: Manufacturing	312112	Bottled Water Manufacturing	5	1.4
31-33: Manufacturing	312113	Ice Manufacturing	5	1.4
31-33: Manufacturing	312120	Breweries	6	1.65

<u>NAME</u>	<u>CODENUMBER</u>	<u>DESCRIPTION</u>	<u>COA Class</u>	<u>COA Rate</u>
31-33: Manufacturing	312130	Wineries	6	1.65
31-33: Manufacturing	312140	Distilleries	6	1.65
31-33: Manufacturing	312230	Tobacco Manufacturing	6	1.65
31-33: Manufacturing	313110	Fiber, Yarn, and Thread Mills	4	1.1
31-33: Manufacturing	313210	Broadwoven Fabric Mills	4	1.1
31-33: Manufacturing	313220	Narrow Fabric Mills and Schiffli Machine Embroidery	5	1.4
31-33: Manufacturing	313230	Nonwoven Fabric Mills	5	1.4
31-33: Manufacturing	313240	Knit Fabric Mills	5	1.4
31-33: Manufacturing	313310	Textile and Fabric Finishing Mills	5	1.4
31-33: Manufacturing	313320	Fabric Coating Mills	5	1.4
31-33: Manufacturing	314110	Carpet and Rug Mills	5	1.4
31-33: Manufacturing	314120	Curtain and Linen Mills	5	1.4
31-33: Manufacturing	314910	Textile Bag and Canvas Mills	5	1.4
31-33: Manufacturing	314994	Rope, Cordage, Twine, Tire Cord, and Tire Fabric Mills	5	1.4
31-33: Manufacturing	314999	All Other Miscellaneous Textile Product Mills	5	1.4
31-33: Manufacturing	315110	Hosiery and Sock Mills	4	1.1
31-33: Manufacturing	315190	Other Apparel Knitting Mills	5	1.4
31-33: Manufacturing	315210	Cut and Sew Apparel Contractors	5	1.4
31-33: Manufacturing	315220	Men's and Boys' Cut and Sew Apparel Manufacturing	5	1.4
31-33: Manufacturing	315240	Women's, Girls', and Infants' Cut and Sew Apparel Manufacturing	5	1.4
31-33: Manufacturing	315280	Other Cut and Sew Apparel Manufacturing	5	1.4
31-33: Manufacturing	315990	Apparel Accessories and Other Apparel Manufacturing	5	1.4
31-33: Manufacturing	316110	Leather and Hide Tanning and Finishing	5	1.4
31-33: Manufacturing	316210	Footwear Manufacturing	5	1.4
31-33: Manufacturing	316992	Womens Handbag and Purse Manufacturing	5	1.4
31-33: Manufacturing	316998	All Other Leather Good and Allied Product Manufacturing	5	1.4
31-33: Manufacturing	321113	Sawmills	4	1.1
31-33: Manufacturing	321114	Wood Preservation	4	1.1
31-33: Manufacturing	321211	Hardwood Veneer and Plywood Manufacturing	4	1.1
31-33: Manufacturing	321212	Softwood Veneer and Plywood Manufacturing	4	1.1
31-33: Manufacturing	321213	Engineered Wood Member (except Truss) Manufacturing	4	1.1
31-33: Manufacturing	321214	Truss Manufacturing	4	1.1
31-33: Manufacturing	321219	Reconstituted Wood Product Manufacturing	4	1.1
31-33: Manufacturing	321911	Wood Window and Door Manufacturing	4	1.1
31-33: Manufacturing	321912	Cut Stock, Resawing Lumber, and Planing	4	1.1
31-33: Manufacturing	321918	Other Millwork (including Flooring)	4	1.1
31-33: Manufacturing	321920	Wood Container and Pallet Manufacturing	4	1.1
31-33: Manufacturing	321991	Manufactured Home (Mobile Home) Manufacturing	4	1.1
31-33: Manufacturing	321992	Prefabricated Wood Building Manufacturing	4	1.1
31-33: Manufacturing	321999	All Other Miscellaneous Wood Product Manufacturing	4	1.1
31-33: Manufacturing	322110	Pulp Mills	6	1.65
31-33: Manufacturing	322121	Paper (except Newsprint) Mills	6	1.65
31-33: Manufacturing	322122	Newsprint Mills	6	1.65
31-33: Manufacturing	322130	Paperboard Mills	6	1.65
31-33: Manufacturing	322211	Corrugated and Solid Fiber Box Manufacturing	6	1.65
31-33: Manufacturing	322212	Folding Paperboard Box Manufacturing	6	1.65

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31-33: Manufacturing	322219	Other Paperboard Container Manufacturing	6	1.65
31-33: Manufacturing	322220	Paper Bag and Coated and Treated Paper Manufacturing	6	1.65
31-33: Manufacturing	322230	Stationery Product Manufacturing	6	1.65
31-33: Manufacturing	322291	Sanitary Paper Product Manufacturing	6	1.65
31-33: Manufacturing	322299	All Other Converted Paper Product Manufacturing	6	1.65
31-33: Manufacturing	323111	Commercial Printing (except Screen and Books)	6	1.65
31-33: Manufacturing	323113	Commercial Screen Printing	6	1.65
31-33: Manufacturing	323117	Books Printing	6	1.65
31-33: Manufacturing	323120	Support Activities for Printing	6	1.65
31-33: Manufacturing	324110	Petroleum Refineries	4	1.1
31-33: Manufacturing	324121	Asphalt Paving Mixture and Block Manufacturing	4	1.1
31-33: Manufacturing	324122	Asphalt Shingle and Coating Materials Manufacturing	4	1.1
31-33: Manufacturing	324191	Petroleum Lubricating Oil and Grease Manufacturing	4	1.1
31-33: Manufacturing	324199	All Other Petroleum and Coal Products Manufacturing	4	1.1
31-33: Manufacturing	325110	Petrochemical Manufacturing	4	1.1
31-33: Manufacturing	325120	Industrial Gas Manufacturing	4	1.1
31-33: Manufacturing	325130	Synthetic Dye and Pigment Manufacturing	4	1.1
31-33: Manufacturing	325180	Other Basic Inorganic Chemical Manufacturing	4	1.1
31-33: Manufacturing	325193	Ethyl Alcohol Manufacturing	4	1.1
31-33: Manufacturing	325194	Cyclic Crude, Intermediate, and Gum and Wood Chemical Manufacturing	4	1.1
31-33: Manufacturing	325199	All Other Basic Organic Chemical Manufacturing	4	1.1
31-33: Manufacturing	325211	Plastics Material and Resin Manufacturing	4	1.1
31-33: Manufacturing	325212	Synthetic Rubber Manufacturing	4	1.1
31-33: Manufacturing	325220	Artificial and Synthetic Fibers and Filaments Manufacturing	4	1.1
31-33: Manufacturing	325311	Nitrogenous Fertilizer Manufacturing	4	1.1
31-33: Manufacturing	325312	Phosphatic Fertilizer Manufacturing	4	1.1
31-33: Manufacturing	325314	Fertilizer (Mixing Only) Manufacturing	4	1.1
31-33: Manufacturing	325320	Pesticide and Other Agricultural Chemical Manufacturing	4	1.1
31-33: Manufacturing	325411	Medicinal and Botanical Manufacturing	7	1.9
31-33: Manufacturing	325412	Pharmaceutical Preparation Manufacturing	4	1.1
31-33: Manufacturing	325413	In-Vitro Diagnostic Substance Manufacturing	4	1.1
31-33: Manufacturing	325414	Biological Product (except Diagnostic) Manufacturing	4	1.1
31-33: Manufacturing	325510	Paint and Coating Manufacturing	4	1.1
31-33: Manufacturing	325520	Adhesive Manufacturing	4	1.1
31-33: Manufacturing	325611	Soap and Other Detergent Manufacturing	4	1.1
31-33: Manufacturing	325612	Polish and Other Sanitation Good Manufacturing	4	1.1
31-33: Manufacturing	325613	Surface Active Agent Manufacturing	4	1.1
31-33: Manufacturing	325620	Toilet Preparation Manufacturing	4	1.1
31-33: Manufacturing	325910	Printing Ink Manufacturing	4	1.1
31-33: Manufacturing	325920	Explosives Manufacturing	4	1.1
31-33: Manufacturing	325991	Custom Compounding of Purchased Resins	4	1.1
31-33: Manufacturing	325992	Photographic Film, Paper, Plate, and Chemical Manufacturing	4	1.1
31-33: Manufacturing	325998	All Other Miscellaneous Chemical Product and Preparation Manufacturing	4	1.1
31-33: Manufacturing	326111	Plastics Bag and Pouch Manufacturing	4	1.1
31-33: Manufacturing	326112	Plastics Packaging Film and Sheet (including Laminated) Manufacturing	4	1.1
31-33: Manufacturing	326113	Unlaminated Plastics Film and Sheet (except Packaging) Manufacturing	4	1.1

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31-33: Manufacturing	326121	Unlaminated Plastics Profile Shape Manufacturing	4	1.1
31-33: Manufacturing	326122	Plastics Pipe and Pipe Fitting Manufacturing	4	1.1
31-33: Manufacturing	326130	Laminated Plastics Plate, Sheet (except Packaging), and Shape Manufacturing	4	1.1
31-33: Manufacturing	326140	Polystyrene Foam Product Manufacturing	4	1.1
31-33: Manufacturing	326150	Urethane and Other Foam Product (except Polystyrene) Manufacturing	4	1.1
31-33: Manufacturing	326160	Plastics Bottle Manufacturing	4	1.1
31-33: Manufacturing	326191	Plastics Plumbing Fixture Manufacturing	4	1.1
31-33: Manufacturing	326199	All Other Plastics Product Manufacturing	4	1.1
31-33: Manufacturing	326211	Tire Manufacturing (except Retreading)	4	1.1
31-33: Manufacturing	326212	Tire Retreading	4	1.1
31-33: Manufacturing	326220	Rubber and Plastics Hoses and Belting Manufacturing	4	1.1
31-33: Manufacturing	326291	Rubber Product Manufacturing for Mechanical Use	4	1.1
31-33: Manufacturing	326299	All Other Rubber Product Manufacturing	4	1.1
31-33: Manufacturing	327110	Pottery, Ceramics, and Plumbing Fixture Manufacturing	4	1.1
31-33: Manufacturing	327120	Clay Building Material and Refractories Manufacturing	6	1.65
31-33: Manufacturing	327211	Flat Glass Manufacturing	6	1.65
31-33: Manufacturing	327212	Other Pressed and Blown Glass and Glassware Manufacturing	4	1.1
31-33: Manufacturing	327213	Glass Container Manufacturing	4	1.1
31-33: Manufacturing	327215	Glass Product Manufacturing Made of Purchased Glass	4	1.1
31-33: Manufacturing	327310	Cement Manufacturing	6	1.65
31-33: Manufacturing	327320	Ready-Mix Concrete Manufacturing	6	1.65
31-33: Manufacturing	327331	Concrete Block and Brick Manufacturing	4	1.1
31-33: Manufacturing	327332	Concrete Pipe Manufacturing	4	1.1
31-33: Manufacturing	327390	Other Concrete Product Manufacturing	4	1.1
31-33: Manufacturing	327410	Lime Manufacturing	4	1.1
31-33: Manufacturing	327420	Gypsum Product Manufacturing	4	1.1
31-33: Manufacturing	327910	Abrasive Product Manufacturing	4	1.1
31-33: Manufacturing	327991	Cut Stone and Stone Product Manufacturing	6	1.1
31-33: Manufacturing	327992	Ground or Treated Mineral and Earth Manufacturing	4	1.1
31-33: Manufacturing	327993	Mineral Wool Manufacturing	4	1.1
31-33: Manufacturing	327999	All Other Miscellaneous Nonmetallic Mineral Product Manufacturing	4	1.1
31-33: Manufacturing	331110	Iron and Steel Mills and Ferroalloy Manufacturing	4	1.1
31-33: Manufacturing	331210	Iron and Steel Pipe and Tube Manufacturing from Purchased Steel	4	1.1
31-33: Manufacturing	331221	Rolled Steel Shape Manufacturing	4	1.1
31-33: Manufacturing	331222	Steel Wire Drawing	4	1.1
31-33: Manufacturing	331313	Alumina Refining and Primary Aluminum Production	4	1.1
31-33: Manufacturing	331314	Secondary Smelting and Alloying of Aluminum	4	1.1
31-33: Manufacturing	331315	Aluminum Sheet, Plate, and Foil Manufacturing	4	1.1
31-33: Manufacturing	331318	Other Aluminum Rolling, Drawing, and Extruding	4	1.1
31-33: Manufacturing	331410	Nonferrous Metal (except Aluminum) Smelting and Refining	4	1.1
31-33: Manufacturing	331420	Copper Rolling, Drawing, Extruding, and Alloying	4	1.1
31-33: Manufacturing	331491	Nonferrous Metal (except Copper and Aluminum) Rolling, Drawing, and Extruding	4	1.1
31-33: Manufacturing	331492	Secondary Smelting, Refining, and Alloying of Nonferrous Metal (except Copper and Aluminum)	4	1.1
31-33: Manufacturing	331511	Iron Foundries	4	1.1
31-33: Manufacturing	331512	Steel Investment Foundries	4	1.1
31-33: Manufacturing	331513	Steel Foundries (except Investment)	4	1.1

<u>NAME</u>	<u>CODENUMBER</u>	<u>DESCRIPTION</u>	<u>COA Class</u>	<u>COA Rate</u>
31-33: Manufacturing	331523	Nonferrous Metal Die-Casting Foundries	4	1.1
31-33: Manufacturing	331524	Aluminum Foundries (except Die-Casting)	4	1.1
31-33: Manufacturing	331529	Other Nonferrous Metal Foundries (except Die-Casting)	4	1.1
31-33: Manufacturing	332111	Iron and Steel Forging	4	1.1
31-33: Manufacturing	332112	Nonferrous Forging	4	1.1
31-33: Manufacturing	332114	Custom Roll Forming	4	1.1
31-33: Manufacturing	332117	Powder Metallurgy Part Manufacturing	4	1.1
31-33: Manufacturing	332119	Metal Crown, Closure, and Other Metal Stamping (except Automotive)	4	1.1
31-33: Manufacturing	332215	Metal Kitchen Cookware, Utensil, Cutlery, and Flatware (except Precious) Manufacturing	4	1.1
31-33: Manufacturing	332216	Saw Blade and Handtool Manufacturing	4	1.1
31-33: Manufacturing	332311	Prefabricated Metal Building and Component Manufacturing	4	1.1
31-33: Manufacturing	332312	Fabricated Structural Metal Manufacturing	4	1.1
31-33: Manufacturing	332313	Plate Work Manufacturing	4	1.1
31-33: Manufacturing	332321	Metal Window and Door Manufacturing	4	1.1
31-33: Manufacturing	332322	Sheet Metal Work Manufacturing	4	1.1
31-33: Manufacturing	332323	Ornamental and Architectural Metal Work Manufacturing	4	1.1
31-33: Manufacturing	332410	Power Boiler and Heat Exchanger Manufacturing	4	1.1
31-33: Manufacturing	332420	Metal Tank (Heavy Gauge) Manufacturing	4	1.1
31-33: Manufacturing	332431	Metal Can Manufacturing	4	1.1
31-33: Manufacturing	332439	Other Metal Container Manufacturing	4	1.1
31-33: Manufacturing	332510	Hardware Manufacturing	4	1.1
31-33: Manufacturing	332613	Spring Manufacturing	4	1.1
31-33: Manufacturing	332618	Other Fabricated Wire Product Manufacturing	4	1.1
31-33: Manufacturing	332710	Machine Shops	4	1.1
31-33: Manufacturing	332721	Precision Turned Product Manufacturing	4	1.1
31-33: Manufacturing	332722	Bolt, Nut, Screw, Rivet, and Washer Manufacturing	4	1.1
31-33: Manufacturing	332811	Metal Heat Treating	4	1.1
31-33: Manufacturing	332812	Metal Coating, Engraving (except Jewelry and Silverware), and Allied Services to Manufacturers	5	1.4
31-33: Manufacturing	332813	Electroplating, Plating, Polishing, Anodizing, and Coloring	4	1.1
31-33: Manufacturing	332911	Industrial Valve Manufacturing	4	1.1
31-33: Manufacturing	332912	Fluid Power Valve and Hose Fitting Manufacturing	4	1.1
31-33: Manufacturing	332913	Plumbing Fixture Fitting and Trim Manufacturing	4	1.1
31-33: Manufacturing	332919	Other Metal Valve and Pipe Fitting Manufacturing	4	1.1
31-33: Manufacturing	332991	Ball and Roller Bearing Manufacturing	4	1.1
31-33: Manufacturing	332992	Small Arms Ammunition Manufacturing	4	1.1
31-33: Manufacturing	332993	Ammunition (except Small Arms) Manufacturing	4	1.1
31-33: Manufacturing	332994	Small Arms, Ordnance, and Ordnance Accessories Manufacturing	4	1.1
31-33: Manufacturing	332996	Fabricated Pipe and Pipe Fitting Manufacturing	4	1.1
31-33: Manufacturing	332999	All Other Miscellaneous Fabricated Metal Product Manufacturing	4	1.1
31-33: Manufacturing	333111	Farm Machinery and Equipment Manufacturing	4	1.1
31-33: Manufacturing	333112	Lawn and Garden Tractor and Home Lawn and Garden Equipment Manufacturing	4	1.1
31-33: Manufacturing	333120	Construction Machinery Manufacturing	4	1.1
31-33: Manufacturing	333131	Mining Machinery and Equipment Manufacturing	4	1.1
31-33: Manufacturing	333132	Oil and Gas Field Machinery and Equipment Manufacturing	4	1.1
31-33: Manufacturing	333241	Food Product Machinery Manufacturing	4	1.1
31-33: Manufacturing	333242	Semiconductor Machinery Manufacturing	4	1.1

<u>NAME</u>	<u>CODENUMBER</u>	<u>DESCRIPTION</u>	<u>COA Class</u>	<u>COA Rate</u>
31-33: Manufacturing	333243	Sawmill, Woodworking, and Paper Machinery Manufacturing	4	1.1
31-33: Manufacturing	333244	Printing Machinery and Equipment Manufacturing	4	1.1
31-33: Manufacturing	333249	Other Industrial Machinery Manufacturing	4	1.1
31-33: Manufacturing	333314	Optical Instrument and Lens Manufacturing	4	1.1
31-33: Manufacturing	333316	Photographic and Photocopying Equipment Manufacturing	4	1.1
31-33: Manufacturing	333318	Other Commercial and Service Industry Machinery Manufacturing	6	1.65
31-33: Manufacturing	333413	Industrial and Commercial Fan and Blower and Air Purification Equipment Manufacturing	7	1.9
31-33: Manufacturing	333414	Heating Equipment (except Warm Air Furnaces) Manufacturing	4	1.1
31-33: Manufacturing	333415	Air-Conditioning and Warm Air Heating Equipment and Commercial and Industrial Refrigeration Equipment Manufacturing	4	1.1
31-33: Manufacturing	333511	Industrial Mold Manufacturing	4	1.1
31-33: Manufacturing	333514	Special Die and Tool, Die Set, Jig, and Fixture Manufacturing	4	1.1
31-33: Manufacturing	333515	Cutting Tool and Machine Tool Accessory Manufacturing	4	1.1
31-33: Manufacturing	333517	Machine Tool Manufacturing	4	1.1
31-33: Manufacturing	333519	Rolling Mill and Other Metalworking Machinery Manufacturing	4	1.1
31-33: Manufacturing	333611	Turbine and Turbine Generator Set Units Manufacturing	4	1.1
31-33: Manufacturing	333612	Speed Changer, Industrial High-Speed Drive, and Gear Manufacturing	4	1.1
31-33: Manufacturing	333613	Mechanical Power Transmission Equipment Manufacturing	4	1.1
31-33: Manufacturing	333618	Other Engine Equipment Manufacturing	4	1.1
31-33: Manufacturing	333912	Air and Gas Compressor Manufacturing	4	1.1
31-33: Manufacturing	333914	Measuring, Dispensing, and Other Pumping Equipment Manufacturing	4	1.1
31-33: Manufacturing	333921	Elevator and Moving Stairway Manufacturing	4	1.1
31-33: Manufacturing	333922	Conveyor and Conveying Equipment Manufacturing	4	1.1
31-33: Manufacturing	333923	Overhead Traveling Crane, Hoist, and Monorail System Manufacturing	4	1.1
31-33: Manufacturing	333924	Industrial Truck, Tractor, Trailer, and Stacker Machinery Manufacturing	4	1.1
31-33: Manufacturing	333991	Power-Driven Handtool Manufacturing	4	1.1
31-33: Manufacturing	333992	Welding and Soldering Equipment Manufacturing	4	1.1
31-33: Manufacturing	333993	Packaging Machinery Manufacturing	4	1.1
31-33: Manufacturing	333994	Industrial Process Furnace and Oven Manufacturing	4	1.1
31-33: Manufacturing	333995	Fluid Power Cylinder and Actuator Manufacturing	4	1.1
31-33: Manufacturing	333996	Fluid Power Pump and Motor Manufacturing	4	1.1
31-33: Manufacturing	333997	Scale and Balance Manufacturing	4	1.1
31-33: Manufacturing	333999	All Other Miscellaneous General Purpose Machinery Manufacturing	4	1.1
31-33: Manufacturing	334111	Electronic Computer Manufacturing	4	1.1
31-33: Manufacturing	334112	Computer Storage Device Manufacturing	4	1.1
31-33: Manufacturing	334118	Computer Terminal and Other Computer Peripheral Equipment Manufacturing	4	1.1
31-33: Manufacturing	334210	Telephone Apparatus Manufacturing	4	1.1
31-33: Manufacturing	334220	Radio and Television Broadcasting and Wireless Communications Equipment Manufacturing	4	1.1
31-33: Manufacturing	334290	Other Communications Equipment Manufacturing	6	1.65
31-33: Manufacturing	334310	Audio and Video Equipment Manufacturing	4	1.1
31-33: Manufacturing	334412	Bare Printed Circuit Board Manufacturing	4	1.1
31-33: Manufacturing	334413	Semiconductor and Related Device Manufacturing	4	1.1
31-33: Manufacturing	334416	Capacitor, Resistor, Coil, Transformer, and Other Inductor Manufacturing	4	1.1
31-33: Manufacturing	334417	Electronic Connector Manufacturing	4	1.1
31-33: Manufacturing	334418	Printed Circuit Assembly (Electronic Assembly) Manufacturing	4	1.1
31-33: Manufacturing	334419	Other Electronic Component Manufacturing	4	1.1
31-33: Manufacturing	334510	Electromedical and Electrotherapeutic Apparatus Manufacturing	4	1.1

<u>NAME</u>	<u>CODENUMBER</u>	<u>DESCRIPTION</u>	<u>COA Class</u>	<u>COA Rate</u>
31-33: Manufacturing	334511	Search, Detection, Navigation, Guidance, Aeronautical, and Nautical System and Instrument Manufacturing	4	1.1
31-33: Manufacturing	334512	Automatic Environmental Control Manufacturing for Residential, Commercial, and Appliance Use	4	1.1
31-33: Manufacturing	334513	Instruments and Related Products Manufacturing for Measuring, Displaying, and Controlling Industrial Process Variables	4	1.1
31-33: Manufacturing	334514	Totalizing Fluid Meter and Counting Device Manufacturing	4	1.1
31-33: Manufacturing	334515	Instrument Manufacturing for Measuring and Testing Electricity and Electrical Signals	4	1.1
31-33: Manufacturing	334516	Analytical Laboratory Instrument Manufacturing	4	1.1
31-33: Manufacturing	334517	Irradiation Apparatus Manufacturing	4	1.1
31-33: Manufacturing	334519	Other Measuring and Controlling Device Manufacturing	4	1.1
31-33: Manufacturing	334613	Blank Magnetic and Optical Recording Media Manufacturing	4	1.1
31-33: Manufacturing	334614	Software and Other Prerecorded Compact Disc, Tape, and Record Reproducing	4	1.1
31-33: Manufacturing	335110	Electric Lamp Bulb and Part Manufacturing	4	1.1
31-33: Manufacturing	335121	Residential Electric Lighting Fixture Manufacturing	4	1.1
31-33: Manufacturing	335122	Commercial, Industrial, and Institutional Electric Lighting Fixture Manufacturing	4	1.1
31-33: Manufacturing	335129	Other Lighting Equipment Manufacturing	4	1.1
31-33: Manufacturing	335210	Small Electrical Appliance Manufacturing	4	1.1
31-33: Manufacturing	335220	Major Household Appliance Manufacturing	4	1.1
31-33: Manufacturing	335311	Power, Distribution, and Specialty Transformer Manufacturing	4	1.1
31-33: Manufacturing	335312	Motor and Generator Manufacturing	5	1.4
31-33: Manufacturing	335313	Switchgear and Switchboard Apparatus Manufacturing	4	1.1
31-33: Manufacturing	335314	Relay and Industrial Control Manufacturing	4	1.1
31-33: Manufacturing	335911	Storage Battery Manufacturing	6	1.65
31-33: Manufacturing	335912	Primary Battery Manufacturing	4	1.1
31-33: Manufacturing	335921	Fiber Optic Cable Manufacturing	4	1.1
31-33: Manufacturing	335929	Other Communication and Energy Wire Manufacturing	4	1.1
31-33: Manufacturing	335931	Current-Carrying Wiring Device Manufacturing	4	1.1
31-33: Manufacturing	335932	Noncurrent-Carrying Wiring Device Manufacturing	4	1.1
31-33: Manufacturing	335991	Carbon and Graphite Product Manufacturing	4	1.1
31-33: Manufacturing	335999	All Other Miscellaneous Electrical Equipment and Component Manufacturing	4	1.1
31-33: Manufacturing	336111	Automobile Manufacturing	4	1.1
31-33: Manufacturing	336112	Light Truck and Utility Vehicle Manufacturing	4	1.1
31-33: Manufacturing	336120	Heavy Duty Truck Manufacturing	4	1.1
31-33: Manufacturing	336211	Motor Vehicle Body Manufacturing	4	1.1
31-33: Manufacturing	336212	Truck Trailer Manufacturing	4	1.1
31-33: Manufacturing	336213	Motor Home Manufacturing	4	1.1
31-33: Manufacturing	336214	Travel Trailer and Camper Manufacturing	4	1.1
31-33: Manufacturing	336310	Motor Vehicle Gasoline Engine and Engine Parts Manufacturing	4	1.1
31-33: Manufacturing	336320	Motor Vehicle Electrical and Electronic Equipment Manufacturing	4	1.1
31-33: Manufacturing	336330	Motor Vehicle Steering and Suspension Components (except Spring) Manufacturing	4	1.1
31-33: Manufacturing	336340	Motor Vehicle Brake System Manufacturing	4	1.1
31-33: Manufacturing	336350	Motor Vehicle Transmission and Power Train Parts Manufacturing	4	1.1
31-33: Manufacturing	336360	Motor Vehicle Seating and Interior Trim Manufacturing	4	1.1
31-33: Manufacturing	336370	Motor Vehicle Metal Stamping	4	1.1
31-33: Manufacturing	336390	Other Motor Vehicle Parts Manufacturing	4	1.1
31-33: Manufacturing	336411	Aircraft Manufacturing	4	1.1
31-33: Manufacturing	336412	Aircraft Engine and Engine Parts Manufacturing	4	1.1
31-33: Manufacturing	336413	Other Aircraft Parts and Auxiliary Equipment Manufacturing	4	1.1

<u>NAME</u>	<u>CODENUMBER</u>	<u>DESCRIPTION</u>	<u>COA Class</u>	<u>COA Rate</u>
31-33: Manufacturing	336414	Guided Missile and Space Vehicle Manufacturing	4	1.1
31-33: Manufacturing	336415	Guided Missile and Space Vehicle Propulsion Unit and Propulsion Unit Parts Manufacturing	4	1.1
31-33: Manufacturing	336419	Other Guided Missile and Space Vehicle Parts and Auxiliary Equipment Manufacturing	4	1.1
31-33: Manufacturing	336510	Railroad Rolling Stock Manufacturing	4	1.1
31-33: Manufacturing	336611	Ship Building and Repairing	4	1.1
31-33: Manufacturing	336612	Boat Building	4	1.1
31-33: Manufacturing	336991	Motorcycle, Bicycle, and Parts Manufacturing	4	1.1
31-33: Manufacturing	336992	Military Armored Vehicle, Tank, and Tank Component Manufacturing	4	1.1
31-33: Manufacturing	336999	All Other Transportation Equipment Manufacturing	4	1.1
31-33: Manufacturing	337110	Wood Kitchen Cabinet and Countertop Manufacturing	4	1.1
31-33: Manufacturing	337121	Upholstered Household Furniture Manufacturing	4	1.1
31-33: Manufacturing	337122	Nonupholstered Wood Household Furniture Manufacturing	4	1.1
31-33: Manufacturing	337124	Metal Household Furniture Manufacturing	4	1.1
31-33: Manufacturing	337125	Household Furniture (except Wood and Metal) Manufacturing	4	1.1
31-33: Manufacturing	337127	Institutional Furniture Manufacturing	4	1.1
31-33: Manufacturing	337211	Wood Office Furniture Manufacturing	4	1.1
31-33: Manufacturing	337212	Custom Architectural Woodwork and Millwork Manufacturing	4	1.1
31-33: Manufacturing	337214	Office Furniture (except Wood) Manufacturing	4	1.1
31-33: Manufacturing	337215	Showcase, Partition, Shelving, and Locker Manufacturing	4	1.1
31-33: Manufacturing	337910	Mattress Manufacturing	4	1.1
31-33: Manufacturing	337920	Blind and Shade Manufacturing	4	1.1
31-33: Manufacturing	339112	Surgical and Medical Instrument Manufacturing	4	1.1
31-33: Manufacturing	339113	Surgical Appliance and Supplies Manufacturing	4	1.1
31-33: Manufacturing	339114	Dental Equipment and Supplies Manufacturing	4	1.1
31-33: Manufacturing	339115	Ophthalmic Goods Manufacturing	4	1.1
31-33: Manufacturing	339116	Dental Laboratories	4	1.1
31-33: Manufacturing	339910	Jewelry and Silverware Manufacturing	4	1.1
31-33: Manufacturing	339920	Sporting and Athletic Goods Manufacturing	4	1.1
31-33: Manufacturing	339930	Doll, Toy, and Game Manufacturing	4	1.1
31-33: Manufacturing	339940	Office Supplies (except Paper) Manufacturing	4	1.1
31-33: Manufacturing	339950	Sign Manufacturing	4	1.1
31-33: Manufacturing	339991	Gasket, Packing, and Sealing Device Manufacturing	4	1.1
31-33: Manufacturing	339992	Musical Instrument Manufacturing	4	1.1
31-33: Manufacturing	339993	Fastener, Button, Needle, and Pin Manufacturing	4	1.1
31-33: Manufacturing	339994	Broom, Brush, and Mop Manufacturing	4	1.1
31-33: Manufacturing	339995	Burial Casket Manufacturing	4	1.1
31-33: Manufacturing	339999	All Other Miscellaneous Manufacturing	6	1.65
42: Wholesale Trade	423110	Automobile and Other Motor Vehicle Merchant Wholesalers	2	0.75
42: Wholesale Trade	423120	Motor Vehicle Supplies and New Parts Merchant Wholesalers	2	0.75
42: Wholesale Trade	423130	Tire and Tube Merchant Wholesalers	2	0.75
42: Wholesale Trade	423140	Motor Vehicle Parts (Used) Merchant Wholesalers	2	0.75
42: Wholesale Trade	423210	Furniture Merchant Wholesalers	2	0.75
42: Wholesale Trade	423220	Home Furnishing Merchant Wholesalers	2	0.75
42: Wholesale Trade	423310	Lumber, Plywood, Millwork, and Wood Panel Merchant Wholesalers	2	0.75
42: Wholesale Trade	423320	Brick, Stone, and Related Construction Material Merchant Wholesalers	2	0.75
42: Wholesale Trade	423330	Roofing, Siding, and Insulation Material Merchant Wholesalers	2	0.75

<u>NAME</u>	<u>CODENUMBER</u>	<u>DESCRIPTION</u>	<u>COA Class</u>	<u>COA Rate</u>
42: Wholesale Trade	423390	Other Construction Material Merchant Wholesalers	2	0.75
42: Wholesale Trade	423410	Photographic Equipment and Supplies Merchant Wholesalers	2	0.75
42: Wholesale Trade	423420	Office Equipment Merchant Wholesalers	2	0.75
42: Wholesale Trade	423430	Computer and Computer Peripheral Equipment and Software Merchant Wholesalers	2	0.75
42: Wholesale Trade	423440	Other Commercial Equipment Merchant Wholesalers	2	0.75
42: Wholesale Trade	423450	Medical, Dental, and Hospital Equipment and Supplies Merchant Wholesalers	2	0.75
42: Wholesale Trade	423460	Ophthalmic Goods Merchant Wholesalers	2	0.75
42: Wholesale Trade	423490	Other Professional Equipment and Supplies Merchant Wholesalers	2	0.75
42: Wholesale Trade	423510	Metal Service Centers and Other Metal Merchant Wholesalers	2	0.75
42: Wholesale Trade	423520	Coal and Other Mineral and Ore Merchant Wholesalers	2	0.75
42: Wholesale Trade	423610	Electrical Apparatus and Equipment, Wiring Supplies, and Related Equipment Merchant Wholesalers	2	0.75
42: Wholesale Trade	423620	Household Appliances, Electric Housewares, and Consumer Electronics Merchant Wholesalers	2	0.75
42: Wholesale Trade	423690	Other Electronic Parts and Equipment Merchant Wholesalers	2	0.75
42: Wholesale Trade	423710	Hardware Merchant Wholesalers	2	0.75
42: Wholesale Trade	423720	Plumbing and Heating Equipment and Supplies (Hydronics) Merchant Wholesalers	2	0.75
42: Wholesale Trade	423730	Warm Air Heating and Air-Conditioning Equipment and Supplies Merchant Wholesalers	2	0.75
42: Wholesale Trade	423740	Refrigeration Equipment and Supplies Merchant Wholesalers	2	0.75
42: Wholesale Trade	423810	Construction and Mining (except Oil Well) Machinery and Equipment Merchant Wholesalers	2	0.75
42: Wholesale Trade	423820	Farm and Garden Machinery and Equipment Merchant Wholesalers	2	0.75
42: Wholesale Trade	423830	Industrial Machinery and Equipment Merchant Wholesalers	2	0.75
42: Wholesale Trade	423840	Industrial Supplies Merchant Wholesalers	2	0.75
42: Wholesale Trade	423850	Service Establishment Equipment and Supplies Merchant Wholesalers	2	0.75
42: Wholesale Trade	423860	Transportation Equipment and Supplies (except Motor Vehicle) Merchant Wholesalers	2	0.75
42: Wholesale Trade	423910	Sporting and Recreational Goods and Supplies Merchant Wholesalers	2	0.75
42: Wholesale Trade	423920	Toy and Hobby Goods and Supplies Merchant Wholesalers	2	0.75
42: Wholesale Trade	423930	Recyclable Material Merchant Wholesalers	2	0.75
42: Wholesale Trade	423940	Jewelry, Watch, Precious Stone, and Precious Metal Merchant Wholesalers	2	0.75
42: Wholesale Trade	423990	Other Miscellaneous Durable Goods Merchant Wholesalers	2	0.75
42: Wholesale Trade	424110	Printing and Writing Paper Merchant Wholesalers	2	0.75
42: Wholesale Trade	424120	Stationery and Office Supplies Merchant Wholesalers	2	0.75
42: Wholesale Trade	424130	Industrial and Personal Service Paper Merchant Wholesalers	2	0.75
42: Wholesale Trade	424210	Drugs and Druggists Sundries Merchant Wholesalers	2	0.75
42: Wholesale Trade	424310	Piece Goods, Notions, and Other Dry Goods Merchant Wholesalers	2	0.75
42: Wholesale Trade	424320	Mens and Boys Clothing and Furnishings Merchant Wholesalers	2	0.75
42: Wholesale Trade	424330	Womens, Childrens, and Infants Clothing and Accessories Merchant Wholesalers	2	0.75
42: Wholesale Trade	424340	Footwear Merchant Wholesalers	2	0.75
42: Wholesale Trade	424410	General Line Grocery Merchant Wholesalers	2	0.75
42: Wholesale Trade	424420	Packaged Frozen Food Merchant Wholesalers	2	0.75
42: Wholesale Trade	424430	Dairy Product (except Dried or Canned) Merchant Wholesalers	2	0.75
42: Wholesale Trade	424440	Poultry and Poultry Product Merchant Wholesalers	2	0.75
42: Wholesale Trade	424450	Confectionery Merchant Wholesalers	2	0.75
42: Wholesale Trade	424460	Fish and Seafood Merchant Wholesalers	2	0.75
42: Wholesale Trade	424470	Meat and Meat Product Merchant Wholesalers	2	0.75
42: Wholesale Trade	424480	Fresh Fruit and Vegetable Merchant Wholesalers	2	0.75
42: Wholesale Trade	424490	Other Grocery and Related Products Merchant Wholesalers	2	0.75
42: Wholesale Trade	424510	Grain and Field Bean Merchant Wholesalers	2	0.75

<u>NAME</u>	<u>CODENUMBER</u>	<u>DESCRIPTION</u>	<u>COA Class</u>	<u>COA Rate</u>
42: Wholesale Trade	424520	Livestock Merchant Wholesalers	2	0.75
42: Wholesale Trade	424590	Other Farm Product Raw Material Merchant Wholesalers	2	0.75
42: Wholesale Trade	424610	Plastics Materials and Basic Forms and Shapes Merchant Wholesalers	2	0.75
42: Wholesale Trade	424690	Other Chemical and Allied Products Merchant Wholesalers	2	0.75
42: Wholesale Trade	424710	Petroleum Bulk Stations and Terminals	2	0.75
42: Wholesale Trade	424720	Petroleum and Petroleum Products Merchant Wholesalers (except Bulk Stations and Terminals)	2	0.75
42: Wholesale Trade	424810	Beer and Ale Merchant Wholesalers	2	0.75
42: Wholesale Trade	424820	Wine and Distilled Alcoholic Beverage Merchant Wholesalers	2	0.75
42: Wholesale Trade	424910	Farm Supplies Merchant Wholesalers	2	0.75
42: Wholesale Trade	424920	Book, Periodical, and Newspaper Merchant Wholesalers	2	0.75
42: Wholesale Trade	424930	Flower, Nursery Stock, and Florists Supplies Merchant Wholesalers	2	0.75
42: Wholesale Trade	424940	Tobacco and Tobacco Product Merchant Wholesalers	2	0.75
42: Wholesale Trade	424950	Paint, Varnish, and Supplies Merchant Wholesalers	2	0.75
42: Wholesale Trade	424990	Other Miscellaneous Nondurable Goods Merchant Wholesalers	2	0.75
42: Wholesale Trade	425110	Business to Business Electronic Markets	2	0.75
42: Wholesale Trade	425120	Wholesale Trade Agents and Brokers	2	0.75
44-45: Retail Trade	441110	New Car Dealers	1	0.6
44-45: Retail Trade	441120	Used Car Dealers	1	0.6
44-45: Retail Trade	441210	Recreational Vehicle Dealers	1	0.6
44-45: Retail Trade	441222	Boat Dealers	1	0.6
44-45: Retail Trade	441228	Motorcycle, ATV, and All Other Motor Vehicle Dealers	1	0.6
44-45: Retail Trade	441310	Automotive Parts and Accessories Stores	1	0.6
44-45: Retail Trade	441320	Tire Dealers	1	0.6
44-45: Retail Trade	442110	Furniture Stores	3	0.85
44-45: Retail Trade	442210	Floor Covering Stores	3	0.85
44-45: Retail Trade	442291	Window Treatment Stores	3	0.85
44-45: Retail Trade	442299	All Other Home Furnishings Stores	3	0.85
44-45: Retail Trade	443141	Household Appliance Stores	3	0.85
44-45: Retail Trade	443142	Electronics Stores	3	0.85
44-45: Retail Trade	444110	Home Centers	3	0.85
44-45: Retail Trade	444120	Paint and Wallpaper Stores	3	0.85
44-45: Retail Trade	444130	Hardware Stores	3	0.85
44-45: Retail Trade	444190	Other Building Material Dealers	3	0.85
44-45: Retail Trade	444210	Outdoor Power Equipment Stores	3	0.85
44-45: Retail Trade	444220	Nursery, Garden Center, and Farm Supply Stores	3	0.85
44-45: Retail Trade	445110	Supermarkets and Other Grocery (except Convenience) Stores	2	0.75
44-45: Retail Trade	445120	Convenience Stores	3	0.85
44-45: Retail Trade	445210	Meat Markets	3	0.85
44-45: Retail Trade	445220	Fish and Seafood Markets	3	0.85
44-45: Retail Trade	445230	Fruit and Vegetable Markets	2	0.75
44-45: Retail Trade	445291	Baked Goods Stores	3	0.85
44-45: Retail Trade	445292	Confectionery and Nut Stores	2	0.75
44-45: Retail Trade	445299	All Other Specialty Food Stores	2	0.75
44-45: Retail Trade	445310	Beer, Wine, and Liquor Stores	2	0.75
44-45: Retail Trade	446110	Pharmacies and Drug Stores	3	0.85
44-45: Retail Trade	446120	Cosmetics, Beauty Supplies, and Perfume Stores	3	0.85

<u>NAME</u>	<u>CODENUMBER</u>	<u>DESCRIPTION</u>	<u>COA Class</u>	<u>COA Rate</u>
44-45: Retail Trade	446130	Optical Goods Stores	3	0.85
44-45: Retail Trade	446191	Food (Health) Supplement Stores	3	0.85
44-45: Retail Trade	446199	All Other Health and Personal Care Stores	3	0.85
44-45: Retail Trade	447110	Gasoline Stations with Convenience Stores	1	0.6
44-45: Retail Trade	447190	Other Gasoline Stations	1	0.6
44-45: Retail Trade	448110	Mens Clothing Stores	4	1.1
44-45: Retail Trade	448120	Womens Clothing Stores	4	1.1
44-45: Retail Trade	448130	Childrens and Infants Clothing Stores	4	1.1
44-45: Retail Trade	448140	Family Clothing Stores	4	1.1
44-45: Retail Trade	448150	Clothing Accessories Stores	4	1.1
44-45: Retail Trade	448190	Other Clothing Stores	4	1.1
44-45: Retail Trade	448210	Shoe Stores	4	1.1
44-45: Retail Trade	448310	Jewelry Stores	3	0.85
44-45: Retail Trade	448320	Luggage and Leather Goods Stores	3	0.85
44-45: Retail Trade	451110	Sporting Goods Stores	3	0.85
44-45: Retail Trade	451120	Hobby, Toy, and Game Stores	3	0.85
44-45: Retail Trade	451130	Sewing, Needlework, and Piece Goods Stores	3	0.85
44-45: Retail Trade	451140	Musical Instrument and Supplies Stores	3	0.85
44-45: Retail Trade	451211	Book Stores	3	0.85
44-45: Retail Trade	451212	News Dealers and Newsstands	3	0.85
44-45: Retail Trade	452210	Department Stores	4	1.1
44-45: Retail Trade	452311	Warehouse Clubs and Supercenters	4	1.1
44-45: Retail Trade	452319	All Other General Merchandise Stores	4	1.1
44-45: Retail Trade	453110	Florists	3	0.85
44-45: Retail Trade	453210	Office Supplies and Stationery Stores	3	0.85
44-45: Retail Trade	453220	Gift, Novelty, and Souvenir Stores	3	0.85
44-45: Retail Trade	453310	Used Merchandise Stores	3	0.85
44-45: Retail Trade	453910	Pet and Pet Supplies Stores	3	0.85
44-45: Retail Trade	453920	Art Dealers	3	0.85
44-45: Retail Trade	453930	Manufactured (Mobile) Home Dealers	3	0.85
44-45: Retail Trade	453991	Tobacco Stores	3	0.85
44-45: Retail Trade	453998	All Other Miscellaneous Store Retailers (except Tobacco Stores)	3	0.85
44-45: Retail Trade	454110	Electronic Shopping and Mail-Order Houses	3	0.85
44-45: Retail Trade	454210	Vending Machine Operators	3	0.85
44-45: Retail Trade	454310	Fuel Dealers	3	0.85
44-45: Retail Trade	454390	Other Direct Selling Establishments	3	0.85
48-49: Transportation and Warehousing	481111	Scheduled Passenger Air Transportation	3	0.85
48-49: Transportation and Warehousing	481112	Scheduled Freight Air Transportation	3	0.85
48-49: Transportation and Warehousing	481211	Nonscheduled Chartered Passenger Air Transportation	3	0.85
48-49: Transportation and Warehousing	481212	Nonscheduled Chartered Freight Air Transportation	3	0.85
48-49: Transportation and Warehousing	481219	Other Nonscheduled Air Transportation	3	0.85
48-49: Transportation and Warehousing	482111	Line-Haul Railroads	3	0.85
48-49: Transportation and Warehousing	482112	Short Line Railroads	3	0.85
48-49: Transportation and Warehousing	483111	Deep Sea Freight Transportation	3	0.85
48-49: Transportation and Warehousing	483112	Deep Sea Passenger Transportation	3	0.85
48-49: Transportation and Warehousing	483113	Coastal and Great Lakes Freight Transportation	3	0.85

<u>NAME</u>	<u>CODENUMBER</u>	<u>DESCRIPTION</u>	<u>COA Class</u>	<u>COA Rate</u>
48-49: Transportation and Warehousing	483114	Coastal and Great Lakes Passenger Transportation	3	0.85
48-49: Transportation and Warehousing	483211	Inland Water Freight Transportation	3	0.85
48-49: Transportation and Warehousing	483212	Inland Water Passenger Transportation	3	0.85
48-49: Transportation and Warehousing	484110	General Freight Trucking, Local	3	0.85
48-49: Transportation and Warehousing	484121	General Freight Trucking, Long-Distance, Truckload	3	0.85
48-49: Transportation and Warehousing	484122	General Freight Trucking, Long-Distance, Less Than Truckload	3	0.85
48-49: Transportation and Warehousing	484210	Used Household and Office Goods Moving	3	0.85
48-49: Transportation and Warehousing	484220	Specialized Freight (except Used Goods) Trucking, Local	3	0.85
48-49: Transportation and Warehousing	484230	Specialized Freight (except Used Goods) Trucking, Long-Distance	3	0.85
48-49: Transportation and Warehousing	485111	Mixed Mode Transit Systems	3	0.85
48-49: Transportation and Warehousing	485112	Commuter Rail Systems	3	0.85
48-49: Transportation and Warehousing	485113	Bus and Other Motor Vehicle Transit Systems	3	0.85
48-49: Transportation and Warehousing	485119	Other Urban Transit Systems	3	0.85
48-49: Transportation and Warehousing	485210	Interurban and Rural Bus Transportation	3	0.85
48-49: Transportation and Warehousing	485310	Taxi Service	3	0.85
48-49: Transportation and Warehousing	485320	Limousine Service	3	0.85
48-49: Transportation and Warehousing	485410	School and Employee Bus Transportation	3	0.85
48-49: Transportation and Warehousing	485510	Charter Bus Industry	3	0.85
48-49: Transportation and Warehousing	485991	Special Needs Transportation	3	0.85
48-49: Transportation and Warehousing	485999	All Other Transit and Ground Passenger Transportation	3	0.85
48-49: Transportation and Warehousing	486110	Pipeline Transportation of Crude Oil	3	0.85
48-49: Transportation and Warehousing	486210	Pipeline Transportation of Natural Gas	3	0.85
48-49: Transportation and Warehousing	486910	Pipeline Transportation of Refined Petroleum Products	3	0.85
48-49: Transportation and Warehousing	486990	All Other Pipeline Transportation	3	0.85
48-49: Transportation and Warehousing	487110	Scenic and Sightseeing Transportation, Land	3	0.85
48-49: Transportation and Warehousing	487210	Scenic and Sightseeing Transportation, Water	3	0.85
48-49: Transportation and Warehousing	487990	Scenic and Sightseeing Transportation, Other	3	0.85
48-49: Transportation and Warehousing	488111	Air Traffic Control	3	0.85
48-49: Transportation and Warehousing	488119	Other Airport Operations	3	0.85
48-49: Transportation and Warehousing	488190	Other Support Activities for Air Transportation	3	0.85
48-49: Transportation and Warehousing	488210	Support Activities for Rail Transportation	3	0.85
48-49: Transportation and Warehousing	488310	Port and Harbor Operations	3	0.85
48-49: Transportation and Warehousing	488320	Marine Cargo Handling	3	0.85
48-49: Transportation and Warehousing	488330	Navigational Services to Shipping	3	0.85
48-49: Transportation and Warehousing	488390	Other Support Activities for Water Transportation	3	0.85
48-49: Transportation and Warehousing	488410	Motor Vehicle Towing	4	1.1
48-49: Transportation and Warehousing	488490	Other Support Activities for Road Transportation	3	0.85
48-49: Transportation and Warehousing	488510	Freight Transportation Arrangement	3	0.85
48-49: Transportation and Warehousing	488991	Packing and Crating	3	0.85
48-49: Transportation and Warehousing	488999	All Other Support Activities for Transportation	3	0.85
48-49: Transportation and Warehousing	491110	Postal Service	3	0.85
48-49: Transportation and Warehousing	492110	Couriers and Express Delivery Services	3	0.85
48-49: Transportation and Warehousing	492210	Local Messengers and Local Delivery	3	0.85
48-49: Transportation and Warehousing	493110	General Warehousing and Storage	3	0.85
48-49: Transportation and Warehousing	493120	Refrigerated Warehousing and Storage	3	0.85
48-49: Transportation and Warehousing	493130	Farm Product Warehousing and Storage	3	0.85

<u>NAME</u>	<u>CODENUMBER</u>	<u>DESCRIPTION</u>	<u>COA Class</u>	<u>COA Rate</u>
48-49: Transportation and Warehousing	493190	Other Warehousing and Storage	3	0.85
51: Information	511110	Newspaper Publishers	6	1.65
51: Information	511120	Periodical Publishers	6	1.65
51: Information	511130	Book Publishers	6	1.65
51: Information	511140	Directory and Mailing List Publishers	6	1.65
51: Information	511191	Greeting Card Publishers	6	1.65
51: Information	511199	All Other Publishers	6	1.65
51: Information	511210	Software Publishers	5	1.4
51: Information	512110	Motion Picture and Video Production	5	1.4
51: Information	512120	Motion Picture and Video Distribution	5	1.4
51: Information	512131	Motion Picture Theaters (except Drive-Ins)	5	1.4
51: Information	512132	Drive-In Motion Picture Theaters	5	1.4
51: Information	512191	Teleproduction and Other Postproduction Services	5	1.4
51: Information	512199	Other Motion Picture and Video Industries	5	1.4
51: Information	512230	Music Publishers	5	1.4
51: Information	512240	Sound Recording Studios	5	1.4
51: Information	512250	Record Production and Distribution	5	1.4
51: Information	512290	Other Sound Recording Industries	5	1.4
51: Information	515111	Radio Networks	7	1.9
51: Information	515112	Radio Stations	7	1.9
51: Information	515120	Television Broadcasting	7	1.9
51: Information	515210	Cable and Other Subscription Programming	7	1.9
51: Information	517311	Wired Telecommunications Carriers	7	1.9
51: Information	517312	Wireless Telecommunications Carriers (except Satellite)	7	1.9
51: Information	517410	Satellite Telecommunications	7	1.9
51: Information	517911	Telecommunications Resellers	7	1.9
51: Information	517919	All Other Telecommunications	7	1.9
51: Information	518210	Data Processing, Hosting, and Related Services	5	1.4
51: Information	519110	News Syndicates	5	1.4
51: Information	519120	Libraries and Archives	5	1.4
51: Information	519130	Internet Publishing and Broadcasting and Web Search Portals	5	1.4
51: Information	519190	All Other Information Services	6	1.65
52: Finance and Insurance	521110	Monetary Authorities-Central Bank	8	2.15
52: Finance and Insurance	522110	Commercial Banking	8	2.15
52: Finance and Insurance	522120	Savings Institutions	8	2.15
52: Finance and Insurance	522130	Credit Unions	8	2.15
52: Finance and Insurance	522190	Other Depository Credit Intermediation	8	2.15
52: Finance and Insurance	522210	Credit Card Issuing	8	2.15
52: Finance and Insurance	522220	Sales Financing	8	2.15
52: Finance and Insurance	522291	Consumer Lending	8	2.15
52: Finance and Insurance	522292	Real Estate Credit	8	2.15
52: Finance and Insurance	522293	International Trade Financing	8	2.15
52: Finance and Insurance	522294	Secondary Market Financing	8	2.15
52: Finance and Insurance	522298	All Other Nondepository Credit Intermediation	3	0.85
52: Finance and Insurance	522310	Mortgage and Nonmortgage Loan Brokers	8	2.15
52: Finance and Insurance	522320	Financial Transactions Processing, Reserve, and Clearinghouse Activities	8	2.15

<u>NAME</u>	<u>CODENUMBER</u>	<u>DESCRIPTION</u>	<u>COA Class</u>	<u>COA Rate</u>
52: Finance and Insurance	522390	Other Activities Related to Credit Intermediation	8	2.15
52: Finance and Insurance	523110	Investment Banking and Securities Dealing	7	1.9
52: Finance and Insurance	523120	Securities Brokerage	7	1.9
52: Finance and Insurance	523130	Commodity Contracts Dealing	7	1.9
52: Finance and Insurance	523140	Commodity Contracts Brokerage	7	1.9
52: Finance and Insurance	523210	Securities and Commodity Exchanges	7	1.9
52: Finance and Insurance	523910	Miscellaneous Intermediation	7	1.9
52: Finance and Insurance	523920	Portfolio Management	7	1.9
52: Finance and Insurance	523930	Investment Advice	7	1.9
52: Finance and Insurance	523991	Trust, Fiduciary, and Custody Activities	7	1.9
52: Finance and Insurance	523999	Miscellaneous Financial Investment Activities	7	1.9
52: Finance and Insurance	524113	Direct Life Insurance Carriers	7	1.9
52: Finance and Insurance	524114	Direct Health and Medical Insurance Carriers	7	1.9
52: Finance and Insurance	524126	Direct Property and Casualty Insurance Carriers	7	1.9
52: Finance and Insurance	524127	Direct Title Insurance Carriers	7	1.9
52: Finance and Insurance	524128	Other Direct Insurance (except Life, Health, and Medical) Carriers	7	1.9
52: Finance and Insurance	524130	Reinsurance Carriers	7	1.9
52: Finance and Insurance	524210	Insurance Agencies and Brokerages	7	1.9
52: Finance and Insurance	524291	Claims Adjusting	7	1.9
52: Finance and Insurance	524292	Third Party Administration of Insurance and Pension Funds	7	1.9
52: Finance and Insurance	524298	All Other Insurance Related Activities	7	1.9
52: Finance and Insurance	525110	Pension Funds	7	1.9
52: Finance and Insurance	525120	Health and Welfare Funds	7	1.9
52: Finance and Insurance	525190	Other Insurance Funds	7	1.9
52: Finance and Insurance	525910	Open-End Investment Funds	7	1.9
52: Finance and Insurance	525920	Trusts, Estates, and Agency Accounts	7	1.9
52: Finance and Insurance	525990	Other Financial Vehicles	7	1.9
53: Real Estate and Rental and Leasing	531110	Lessors of Residential Buildings and Dwellings	7	1.9
53: Real Estate and Rental and Leasing	531120	Lessors of Nonresidential Buildings (except Miniwarehouses)	7	1.9
53: Real Estate and Rental and Leasing	531130	Lessors of Miniwarehouses and Self-Storage Units	7	1.9
53: Real Estate and Rental and Leasing	531190	Lessors of Other Real Estate Property	7	1.9
53: Real Estate and Rental and Leasing	531210	Offices of Real Estate Agents and Brokers	7	1.9
53: Real Estate and Rental and Leasing	531311	Residential Property Managers	5	1.4
53: Real Estate and Rental and Leasing	531312	Nonresidential Property Managers	5	1.4
53: Real Estate and Rental and Leasing	531320	Offices of Real Estate Appraisers	5	1.4
53: Real Estate and Rental and Leasing	531390	Other Activities Related to Real Estate	5	1.4
53: Real Estate and Rental and Leasing	532111	Passenger Car Rental	4	1.1
53: Real Estate and Rental and Leasing	532112	Passenger Car Leasing	4	1.1
53: Real Estate and Rental and Leasing	532120	Truck, Utility Trailer, and RV (Recreational Vehicle) Rental and Leasing	4	1.1
53: Real Estate and Rental and Leasing	532210	Consumer Electronics and Appliances Rental	4	1.1
53: Real Estate and Rental and Leasing	532281	Formal Wear and Costume Rental	8	2.15
53: Real Estate and Rental and Leasing	532282	Video Tape and Disc Rental	4	1.1
53: Real Estate and Rental and Leasing	532283	Home Health Equipment Rental	4	1.1
53: Real Estate and Rental and Leasing	532284	Recreational Goods Rental	4	1.1
53: Real Estate and Rental and Leasing	532289	All Other Consumer Goods Rental	4	1.1
53: Real Estate and Rental and Leasing	532310	General Rental Centers	4	1.1

<u>NAME</u>	<u>CODENUMBER</u>	<u>DESCRIPTION</u>	<u>COA Class</u>	<u>COA Rate</u>
53: Real Estate and Rental and Leasing	532411	Commercial Air, Rail, and Water Transportation Equipment Rental and Leasing	3	0.85
53: Real Estate and Rental and Leasing	532412	Construction, Mining, and Forestry Machinery and Equipment Rental and Leasing	3	0.85
53: Real Estate and Rental and Leasing	532420	Office Machinery and Equipment Rental and Leasing	3	0.85
53: Real Estate and Rental and Leasing	532490	Other Commercial and Industrial Machinery and Equipment Rental and Leasing	5	1.4
53: Real Estate and Rental and Leasing	533110	Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)	8	2.15
54: Professional, Scientific, & Technical Services	541110	Offices of Lawyers	6	1.65
54: Professional, Scientific, & Technical Services	541120	Offices of Notaries	6	1.65
54: Professional, Scientific, & Technical Services	541191	Title Abstract and Settlement Offices	7	1.9
54: Professional, Scientific, & Technical Services	541199	All Other Legal Services	6	1.65
54: Professional, Scientific, & Technical Services	541211	Offices of Certified Public Accountants	6	1.65
54: Professional, Scientific, & Technical Services	541213	Tax Preparation Services	6	1.65
54: Professional, Scientific, & Technical Services	541214	Payroll Services	6	1.65
54: Professional, Scientific, & Technical Services	541219	Other Accounting Services	6	1.65
54: Professional, Scientific, & Technical Services	541310	Architectural Services	6	1.65
54: Professional, Scientific, & Technical Services	541320	Landscape Architectural Services	6	1.65
54: Professional, Scientific, & Technical Services	541330	Engineering Services	6	1.65
54: Professional, Scientific, & Technical Services	541340	Drafting Services	6	1.65
54: Professional, Scientific, & Technical Services	541350	Building Inspection Services	6	1.65
54: Professional, Scientific, & Technical Services	541360	Geophysical Surveying and Mapping Services	6	1.65
54: Professional, Scientific, & Technical Services	541370	Surveying and Mapping (except Geophysical) Services	6	1.65
54: Professional, Scientific, & Technical Services	541380	Testing Laboratories	6	1.65
54: Professional, Scientific, & Technical Services	541410	Interior Design Services	5	1.4
54: Professional, Scientific, & Technical Services	541420	Industrial Design Services	5	1.4
54: Professional, Scientific, & Technical Services	541430	Graphic Design Services	5	1.4
54: Professional, Scientific, & Technical Services	541490	Other Specialized Design Services	5	1.4
54: Professional, Scientific, & Technical Services	541511	Custom Computer Programming Services	5	1.4
54: Professional, Scientific, & Technical Services	541512	Computer Systems Design Services	5	1.4
54: Professional, Scientific, & Technical Services	541513	Computer Facilities Management Services	5	1.4
54: Professional, Scientific, & Technical Services	541519	Other Computer Related Services	5	1.4
54: Professional, Scientific, & Technical Services	541611	Administrative Management and General Management Consulting Services	6	1.65
54: Professional, Scientific, & Technical Services	541612	Human Resources Consulting Services	6	1.65
54: Professional, Scientific, & Technical Services	541613	Marketing Consulting Services	6	1.65
54: Professional, Scientific, & Technical Services	541614	Process, Physical Distribution, and Logistics Consulting Services	5	1.4
54: Professional, Scientific, & Technical Services	541618	Other Management Consulting Services	5	1.4
54: Professional, Scientific, & Technical Services	541620	Environmental Consulting Services	5	1.4
54: Professional, Scientific, & Technical Services	541690	Other Scientific and Technical Consulting Services	5	1.4
54: Professional, Scientific, & Technical Services	541713	Research and Development in Nanotechnology	5	1.4
54: Professional, Scientific, & Technical Services	541714	Research and Development in Biotechnology (except Nanobiotechnology)	5	1.4
54: Professional, Scientific, & Technical Services	541715	Research and Development in the Physical, Engineering, and Life Sciences (except Nanotechnology and Biotechnology)	5	1.4
54: Professional, Scientific, & Technical Services	541720	Research and Development in the Social Sciences and Humanities	5	1.4
54: Professional, Scientific, & Technical Services	541810	Advertising Agencies	5	1.4
54: Professional, Scientific, & Technical Services	541820	Public Relations Agencies	5	1.4
54: Professional, Scientific, & Technical Services	541830	Media Buying Agencies	5	1.4
54: Professional, Scientific, & Technical Services	541840	Media Representatives	5	1.4
54: Professional, Scientific, & Technical Services	541850	Outdoor Advertising	5	1.4
54: Professional, Scientific, & Technical Services	541860	Direct Mail Advertising	5	1.4

<u>NAME</u>	<u>CODENUMBER</u>	<u>DESCRIPTION</u>	<u>COA Class</u>	<u>COA Rate</u>
54: Professional, Scientific, & Technical Services	541870	Advertising Material Distribution Services	5	1.4
54: Professional, Scientific, & Technical Services	541890	Other Services Related to Advertising	5	1.4
54: Professional, Scientific, & Technical Services	541910	Marketing Research and Public Opinion Polling	6	1.65
54: Professional, Scientific, & Technical Services	541921	Photography Studios, Portrait	5	1.4
54: Professional, Scientific, & Technical Services	541922	Commercial Photography	5	1.4
54: Professional, Scientific, & Technical Services	541930	Translation and Interpretation Services	5	1.4
54: Professional, Scientific, & Technical Services	541940	Veterinary Services	5	1.4
54: Professional, Scientific, & Technical Services	541990	All Other Professional, Scientific, and Technical Services	5	1.4
55: Management of Companies and Enterprises	551111	Offices of Bank Holding Companies	8	2.15
55: Management of Companies and Enterprises	551112	Offices of Other Holding Companies	8	2.15
55: Management of Companies and Enterprises	551114	Corporate, Subsidiary, and Regional Managing Offices	8	2.15
56: Admin, Support, Waste Mgmt & Remediation Srvs	561110	Office Administrative Services	6	1.65
56: Admin, Support, Waste Mgmt & Remediation Srvs	561210	Facilities Support Services	5	1.4
56: Admin, Support, Waste Mgmt & Remediation Srvs	561311	Employment Placement Agencies	5	1.4
56: Admin, Support, Waste Mgmt & Remediation Srvs	561312	Executive Search Services	5	1.4
56: Admin, Support, Waste Mgmt & Remediation Srvs	561320	Temporary Help Services	5	1.4
56: Admin, Support, Waste Mgmt & Remediation Srvs	561330	Professional Employer Organizations	5	1.4
56: Admin, Support, Waste Mgmt & Remediation Srvs	561410	Document Preparation Services	5	1.4
56: Admin, Support, Waste Mgmt & Remediation Srvs	561421	Telephone Answering Services	5	1.4
56: Admin, Support, Waste Mgmt & Remediation Srvs	561422	Telemarketing Bureaus and Other Contact Centers	5	1.4
56: Admin, Support, Waste Mgmt & Remediation Srvs	561431	Private Mail Centers	5	1.4
56: Admin, Support, Waste Mgmt & Remediation Srvs	561439	Other Business Service Centers (including Copy Shops)	5	1.4
56: Admin, Support, Waste Mgmt & Remediation Srvs	561440	Collection Agencies	5	1.4
56: Admin, Support, Waste Mgmt & Remediation Srvs	561450	Credit Bureaus	5	1.4
56: Admin, Support, Waste Mgmt & Remediation Srvs	561491	Repossession Services	5	1.4
56: Admin, Support, Waste Mgmt & Remediation Srvs	561492	Court Reporting and Stenotype Services	5	1.4
56: Admin, Support, Waste Mgmt & Remediation Srvs	561499	All Other Business Support Services	5	1.4
56: Admin, Support, Waste Mgmt & Remediation Srvs	561510	Travel Agencies	3	0.85
56: Admin, Support, Waste Mgmt & Remediation Srvs	561520	Tour Operators	3	0.85
56: Admin, Support, Waste Mgmt & Remediation Srvs	561591	Convention and Visitors Bureaus	5	1.4
56: Admin, Support, Waste Mgmt & Remediation Srvs	561599	All Other Travel Arrangement and Reservation Services	5	1.4
56: Admin, Support, Waste Mgmt & Remediation Srvs	561611	Investigation Services	5	1.4
56: Admin, Support, Waste Mgmt & Remediation Srvs	561612	Security Guards and Patrol Services	5	1.4
56: Admin, Support, Waste Mgmt & Remediation Srvs	561613	Armored Car Services	5	1.4
56: Admin, Support, Waste Mgmt & Remediation Srvs	561621	Security Systems Services (except Locksmiths)	5	1.4
56: Admin, Support, Waste Mgmt & Remediation Srvs	561622	Locksmiths	5	1.4
56: Admin, Support, Waste Mgmt & Remediation Srvs	561710	Exterminating and Pest Control Services	5	1.4
56: Admin, Support, Waste Mgmt & Remediation Srvs	561720	Janitorial Services	5	1.4
56: Admin, Support, Waste Mgmt & Remediation Srvs	561730	Landscaping Services	5	1.4
56: Admin, Support, Waste Mgmt & Remediation Srvs	561740	Carpet and Upholstery Cleaning Services	5	1.4
56: Admin, Support, Waste Mgmt & Remediation Srvs	561790	Other Services to Buildings and Dwellings	5	1.4
56: Admin, Support, Waste Mgmt & Remediation Srvs	561910	Packaging and Labeling Services	5	1.4
56: Admin, Support, Waste Mgmt & Remediation Srvs	561920	Convention and Trade Show Organizers	5	1.4
56: Admin, Support, Waste Mgmt & Remediation Srvs	561990	All Other Support Services	5	1.4
56: Admin, Support, Waste Mgmt & Remediation Srvs	562111	Solid Waste Collection	5	1.4
56: Admin, Support, Waste Mgmt & Remediation Srvs	562112	Hazardous Waste Collection	5	1.4

<u>NAME</u>	<u>CODENUMBER</u>	<u>DESCRIPTION</u>	<u>COA Class</u>	<u>COA Rate</u>
56: Admin, Support, Waste Mgmt & Remediation Srvs	562119	Other Waste Collection	5	1.4
56: Admin, Support, Waste Mgmt & Remediation Srvs	562211	Hazardous Waste Treatment and Disposal	7	1.9
56: Admin, Support, Waste Mgmt & Remediation Srvs	562212	Solid Waste Landfill	7	1.9
56: Admin, Support, Waste Mgmt & Remediation Srvs	562213	Solid Waste Combustors and Incinerators	7	1.9
56: Admin, Support, Waste Mgmt & Remediation Srvs	562219	Other Nonhazardous Waste Treatment and Disposal	7	1.9
56: Admin, Support, Waste Mgmt & Remediation Srvs	562910	Remediation Services	7	1.9
56: Admin, Support, Waste Mgmt & Remediation Srvs	562920	Materials Recovery Facilities	7	1.9
56: Admin, Support, Waste Mgmt & Remediation Srvs	562991	Septic Tank and Related Services	7	1.9
56: Admin, Support, Waste Mgmt & Remediation Srvs	562998	All Other Miscellaneous Waste Management Services	7	1.9
61: Educational Services	611110	Elementary and Secondary Schools	5	1.4
61: Educational Services	611210	Junior Colleges	5	1.4
61: Educational Services	611310	Colleges, Universities, and Professional Schools	5	1.4
61: Educational Services	611410	Business and Secretarial Schools	5	1.4
61: Educational Services	611420	Computer Training	5	1.4
61: Educational Services	611430	Professional and Management Development Training	5	1.4
61: Educational Services	611511	Cosmetology and Barber Schools	5	1.4
61: Educational Services	611512	Flight Training	5	1.4
61: Educational Services	611513	Apprenticeship Training	5	1.4
61: Educational Services	611519	Other Technical and Trade Schools	5	1.4
61: Educational Services	611610	Fine Arts Schools	7	1.9
61: Educational Services	611620	Sports and Recreation Instruction	7	1.9
61: Educational Services	611630	Language Schools	7	1.9
61: Educational Services	611691	Exam Preparation and Tutoring	7	1.9
61: Educational Services	611692	Automobile Driving Schools	7	1.9
61: Educational Services	611699	All Other Miscellaneous Schools and Instruction	5	1.4
61: Educational Services	611710	Educational Support Services	5	1.4
62: Health Care and Social Assistance	621111	Offices of Physicians (except Mental Health Specialists)	4	1.1
62: Health Care and Social Assistance	621112	Offices of Physicians, Mental Health Specialists	4	1.1
62: Health Care and Social Assistance	621210	Offices of Dentists	4	1.1
62: Health Care and Social Assistance	621310	Offices of Chiropractors	4	1.1
62: Health Care and Social Assistance	621320	Offices of Optometrists	4	1.1
62: Health Care and Social Assistance	621330	Offices of Mental Health Practitioners (except Physicians)	4	1.1
62: Health Care and Social Assistance	621340	Offices of Physical, Occupational and Speech Therapists, and Audiologists	4	1.1
62: Health Care and Social Assistance	621391	Offices of Podiatrists	4	1.1
62: Health Care and Social Assistance	621399	Offices of All Other Miscellaneous Health Practitioners	4	1.1
62: Health Care and Social Assistance	621410	Family Planning Centers	4	1.1
62: Health Care and Social Assistance	621420	Outpatient Mental Health and Substance Abuse Centers	4	1.1
62: Health Care and Social Assistance	621491	HMO Medical Centers	4	1.1
62: Health Care and Social Assistance	621492	Kidney Dialysis Centers	4	1.1
62: Health Care and Social Assistance	621493	Freestanding Ambulatory Surgical and Emergency Centers	4	1.1
62: Health Care and Social Assistance	621498	All Other Outpatient Care Centers	4	1.1
62: Health Care and Social Assistance	621511	Medical Laboratories	4	1.1
62: Health Care and Social Assistance	621512	Diagnostic Imaging Centers	4	1.1
62: Health Care and Social Assistance	621610	Home Health Care Services	4	1.1
62: Health Care and Social Assistance	621910	Ambulance Services	3	0.85
62: Health Care and Social Assistance	621991	Blood and Organ Banks	4	1.1

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62: Health Care and Social Assistance	621999	All Other Miscellaneous Ambulatory Health Care Services	4	1.1
62: Health Care and Social Assistance	622110	General Medical and Surgical Hospitals	4	1.1
62: Health Care and Social Assistance	622210	Psychiatric and Substance Abuse Hospitals	4	1.1
62: Health Care and Social Assistance	622310	Specialty (except Psychiatric and Substance Abuse) Hospitals	4	1.1
62: Health Care and Social Assistance	623110	Nursing Care Facilities (Skilled Nursing Facilities)	4	1.1
62: Health Care and Social Assistance	623210	Residential Intellectual and Developmental Disability Facilities	4	1.1
62: Health Care and Social Assistance	623220	Residential Mental Health and Substance Abuse Facilities	4	1.1
62: Health Care and Social Assistance	623311	Continuing Care Retirement Communities	4	1.1
62: Health Care and Social Assistance	623312	Assisted Living Facilities for the Elderly	4	1.1
62: Health Care and Social Assistance	623990	Other Residential Care Facilities	4	1.1
62: Health Care and Social Assistance	624110	Child and Youth Services	4	1.1
62: Health Care and Social Assistance	624120	Services for the Elderly and Persons with Disabilities	4	1.1
62: Health Care and Social Assistance	624190	Other Individual and Family Services	4	1.1
62: Health Care and Social Assistance	624210	Community Food Services	4	1.1
62: Health Care and Social Assistance	624221	Temporary Shelters	4	1.1
62: Health Care and Social Assistance	624229	Other Community Housing Services	4	1.1
62: Health Care and Social Assistance	624230	Emergency and Other Relief Services	4	1.1
62: Health Care and Social Assistance	624310	Vocational Rehabilitation Services	4	1.1
62: Health Care and Social Assistance	624410	Child Day Care Services	4	1.1
71: Arts, Entertainment, and Recreation	711110	Theater Companies and Dinner Theaters	7	1.9
71: Arts, Entertainment, and Recreation	711120	Dance Companies	7	1.9
71: Arts, Entertainment, and Recreation	711130	Musical Groups and Artists	7	1.9
71: Arts, Entertainment, and Recreation	711190	Other Performing Arts Companies	7	1.9
71: Arts, Entertainment, and Recreation	711211	Sports Teams and Clubs	7	1.9
71: Arts, Entertainment, and Recreation	711212	Racetracks	7	1.9
71: Arts, Entertainment, and Recreation	711219	Other Spectator Sports	7	1.9
71: Arts, Entertainment, and Recreation	711310	Promoters of Performing Arts, Sports, and Similar Events with Facilities	7	1.9
71: Arts, Entertainment, and Recreation	711320	Promoters of Performing Arts, Sports, and Similar Events without Facilities	7	1.9
71: Arts, Entertainment, and Recreation	711410	Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures	7	1.9
71: Arts, Entertainment, and Recreation	711510	Independent Artists, Writers, and Performers	7	1.9
71: Arts, Entertainment, and Recreation	712110	Museums	7	1.9
71: Arts, Entertainment, and Recreation	712120	Historical Sites	7	1.9
71: Arts, Entertainment, and Recreation	712130	Zoos and Botanical Gardens	7	1.9
71: Arts, Entertainment, and Recreation	712190	Nature Parks and Other Similar Institutions	7	1.9
71: Arts, Entertainment, and Recreation	713110	Amusement and Theme Parks	7	1.9
71: Arts, Entertainment, and Recreation	713120	Amusement Arcades	7	1.9
71: Arts, Entertainment, and Recreation	713210	Casinos (except Casino Hotels)	7	1.9
71: Arts, Entertainment, and Recreation	713290	Other Gambling Industries	7	1.9
71: Arts, Entertainment, and Recreation	713910	Golf Courses and Country Clubs	7	1.9
71: Arts, Entertainment, and Recreation	713920	Skiing Facilities	7	1.9
71: Arts, Entertainment, and Recreation	713930	Marinas	7	1.9
71: Arts, Entertainment, and Recreation	713940	Fitness and Recreational Sports Centers	7	1.9
71: Arts, Entertainment, and Recreation	713950	Bowling Centers	7	1.9
71: Arts, Entertainment, and Recreation	713990	All Other Amusement and Recreation Industries	7	1.9
72: Accommodation and Food Services	721110	Hotels (except Casino Hotels) and Motels	4	1.1
72: Accommodation and Food Services	721120	Casino Hotels	4	1.1

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72: Accommodation and Food Services	721191	Bed-and-Breakfast Inns	4	1.1
72: Accommodation and Food Services	721199	All Other Traveler Accommodation	4	1.1
72: Accommodation and Food Services	721211	RV (Recreational Vehicle) Parks and Campgrounds	4	1.1
72: Accommodation and Food Services	721214	Recreational and Vacation Camps (except Campgrounds)	4	1.1
72: Accommodation and Food Services	721310	Rooming and Boarding Houses, Dormitories, and Workers Camps	4	1.1
72: Accommodation and Food Services	722310	Food Service Contractors	4	1.1
72: Accommodation and Food Services	722320	Caterers	4	1.1
72: Accommodation and Food Services	722330	Mobile Food Services	3	0.85
72: Accommodation and Food Services	722410	Drinking Places (Alcoholic Beverages)	4	1.1
72: Accommodation and Food Services	722511	Full-Service Restaurants	4	1.1
72: Accommodation and Food Services	722513	Limited-Service Restaurants	4	1.1
72: Accommodation and Food Services	722514	Cafeterias, Grill Buffets, and Buffets	4	1.1
72: Accommodation and Food Services	722515	Snack and Nonalcoholic Beverage Bars	4	1.1
81: Other Services (except Public Administration)	811111	General Automotive Repair	4	1.1
81: Other Services (except Public Administration)	811112	Automotive Exhaust System Repair	4	1.1
81: Other Services (except Public Administration)	811113	Automotive Transmission Repair	4	1.1
81: Other Services (except Public Administration)	811118	Other Automotive Mechanical and Electrical Repair and Maintenance	4	1.1
81: Other Services (except Public Administration)	811121	Automotive Body, Paint, and Interior Repair and Maintenance	4	1.1
81: Other Services (except Public Administration)	811122	Automotive Glass Replacement Shops	4	1.1
81: Other Services (except Public Administration)	811191	Automotive Oil Change and Lubrication Shops	4	1.1
81: Other Services (except Public Administration)	811192	Car Washes	4	1.1
81: Other Services (except Public Administration)	811198	All Other Automotive Repair and Maintenance	4	1.1
81: Other Services (except Public Administration)	811211	Consumer Electronics Repair and Maintenance	5	1.4
81: Other Services (except Public Administration)	811212	Computer and Office Machine Repair and Maintenance	5	1.4
81: Other Services (except Public Administration)	811213	Communication Equipment Repair and Maintenance	5	1.4
81: Other Services (except Public Administration)	811219	Other Electronic and Precision Equipment Repair and Maintenance	5	1.4
81: Other Services (except Public Administration)	811310	Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance	5	1.4
81: Other Services (except Public Administration)	811411	Home and Garden Equipment Repair and Maintenance	5	1.4
81: Other Services (except Public Administration)	811412	Appliance Repair and Maintenance	5	1.4
81: Other Services (except Public Administration)	811420	Reupholstery and Furniture Repair	5	1.4
81: Other Services (except Public Administration)	811430	Footwear and Leather Goods Repair	5	1.4
81: Other Services (except Public Administration)	811490	Other Personal and Household Goods Repair and Maintenance	5	1.4
81: Other Services (except Public Administration)	812111	Barber Shops	5	1.4
81: Other Services (except Public Administration)	812112	Beauty Salons	5	1.4
81: Other Services (except Public Administration)	812113	Nail Salons	5	1.4
81: Other Services (except Public Administration)	812191	Diet and Weight Reducing Centers	5	1.4
81: Other Services (except Public Administration)	812199	Other Personal Care Services	5	1.4
81: Other Services (except Public Administration)	812210	Funeral Homes and Funeral Services	5	1.4
81: Other Services (except Public Administration)	812220	Cemeteries and Crematories	7	1.9
81: Other Services (except Public Administration)	812310	Coin-Operated Laundries and Drycleaners	5	1.4
81: Other Services (except Public Administration)	812320	Drycleaning and Laundry Services (except Coin-Operated)	5	1.4
81: Other Services (except Public Administration)	812331	Linen Supply	5	1.4
81: Other Services (except Public Administration)	812332	Industrial Launderers	5	1.4
81: Other Services (except Public Administration)	812910	Pet Care (except Veterinary) Services	5	1.4
81: Other Services (except Public Administration)	812921	Photofinishing Laboratories (except One-Hour)	5	1.4
81: Other Services (except Public Administration)	812922	One-Hour Photofinishing	5	1.4

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81: Other Services (except Public Administration)	812930	Parking Lots and Garages	4	1.1
81: Other Services (except Public Administration)	812990	All Other Personal Services	5	1.4
81: Other Services (except Public Administration)	813110	Religious Organizations	5	1.4
81: Other Services (except Public Administration)	813211	Grantmaking Foundations	5	1.4
81: Other Services (except Public Administration)	813212	Voluntary Health Organizations	5	1.4
81: Other Services (except Public Administration)	813219	Other Grantmaking and Giving Services	5	1.4
81: Other Services (except Public Administration)	813311	Human Rights Organizations	5	1.4
81: Other Services (except Public Administration)	813312	Environment, Conservation and Wildlife Organizations	5	1.4
81: Other Services (except Public Administration)	813319	Other Social Advocacy Organizations	5	1.4
81: Other Services (except Public Administration)	813410	Civic and Social Organizations	3	0.85
81: Other Services (except Public Administration)	813910	Business Associations	5	1.4
81: Other Services (except Public Administration)	813920	Professional Organizations	5	1.4
81: Other Services (except Public Administration)	813930	Labor Unions and Similar Labor Organizations	5	1.4
81: Other Services (except Public Administration)	813940	Political Organizations	5	1.4
81: Other Services (except Public Administration)	813990	Other Similar Organizations (except Business, Professional, Labor, and Political Organizations)	5	1.4
81: Other Services (except Public Administration)	814110	Private Households	5	1.4
92: Public Administration	921110	Executive Offices	4	1.1
92: Public Administration	921120	Legislative Bodies	4	1.1
92: Public Administration	921130	Public Finance Activities	4	1.1
92: Public Administration	921140	Executive and Legislative Offices, Combined	4	1.1
92: Public Administration	921150	American Indian and Alaska Native Tribal Governments	4	1.1
92: Public Administration	921190	Other General Government Support	4	1.1
92: Public Administration	922110	Courts	4	1.1
92: Public Administration	922120	Police Protection	4	1.1
92: Public Administration	922130	Legal Counsel and Prosecution	4	1.1
92: Public Administration	922140	Correctional Institutions	4	1.1
92: Public Administration	922150	Parole Offices and Probation Offices	4	1.1
92: Public Administration	922160	Fire Protection	4	1.1
92: Public Administration	922190	Other Justice, Public Order, and Safety Activities	4	1.1
92: Public Administration	923110	Administration of Education Programs	4	1.1
92: Public Administration	923120	Administration of Public Health Programs	4	1.1
92: Public Administration	923130	Administration of Human Resource Programs (except Education, Public Health, and Veterans Affairs Programs)	4	1.1
92: Public Administration	923140	Administration of Veterans Affairs	4	1.1
92: Public Administration	924110	Administration of Air and Water Resource and Solid Waste Management Programs	4	1.1
92: Public Administration	924120	Administration of Conservation Programs	4	1.1
92: Public Administration	925110	Administration of Housing Programs	4	1.1
92: Public Administration	925120	Administration of Urban Planning and Community and Rural Development	4	1.1
92: Public Administration	926110	Administration of General Economic Programs	4	1.1
92: Public Administration	926120	Regulation and Administration of Transportation Programs	4	1.1
92: Public Administration	926130	Regulation and Administration of Communications, Electric, Gas, and Other Utilities	4	1.1
92: Public Administration	926140	Regulation of Agricultural Marketing and Commodities	4	1.1
92: Public Administration	926150	Regulation, Licensing, and Inspection of Miscellaneous Commercial Sectors	4	1.1
92: Public Administration	927110	Space Research and Technology	4	1.1
92: Public Administration	928110	National Security	4	1.1
92: Public Administration	928120	International Affairs	4	1.1