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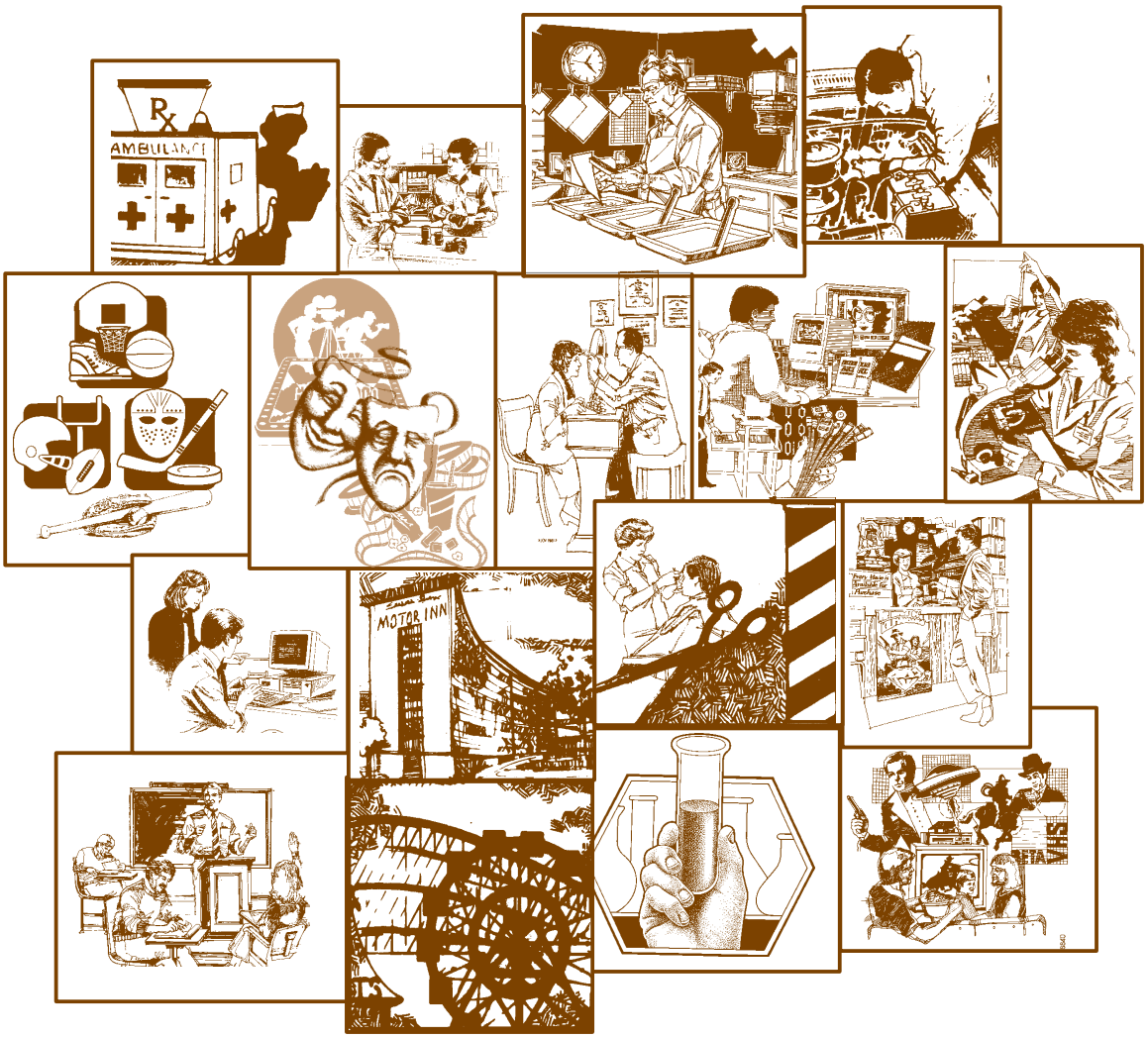

U.S. Department of Commerce
Economics and Statistics Administration
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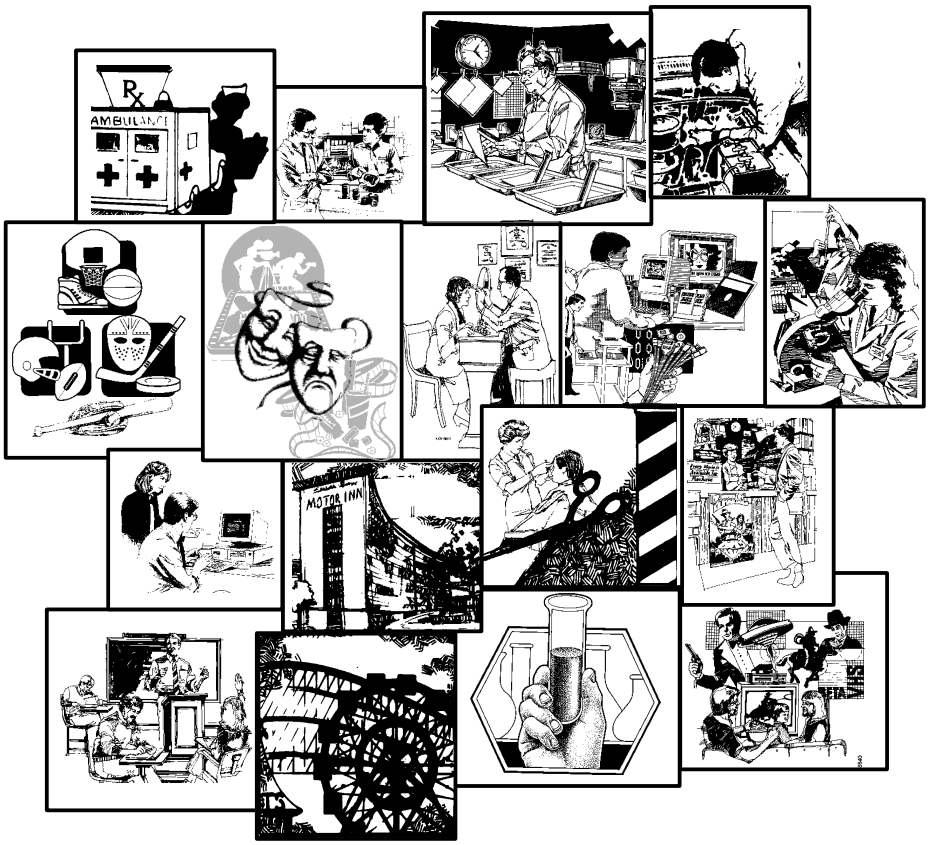

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William M. Daley, Secretary

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Everett M. Ehrlich, Under Secretary
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BUREAU OF THE CENSUS
Martha Farnsworth Riche, Director

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Please send all inquiries concerning this report to **David M. Lassman**, Services Division, Bureau of the Census, Washington, DC 20233, telephone 301-457-2826 or 457-2766.

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Everett M. Ehrlich, Under Secretary for Economic Affairs

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Frederick T. Knickerbocker, Associate Director for Economic Programs
Thomas L. Mesenbourg, Assistant Director for Economic Programs

SERVICES DIVISION
Carole A. Ambler, Chief

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Introduction

Coverage

This report presents the results from the 1995 Service Annual Survey. This annual sample survey provides estimates of operating receipts of taxable firms and revenue and expenses of firms exempt from Federal income taxes for selected service industries.

The statistics presented in this report are summarized by kind-of-business classification based on the 1987 edition of the *Standard Industrial Classification* (SIC) manual issued by the Office of Management and Budget. The industries covered are defined in Division I of the SIC Manual and include: hotels, rooming houses, camps, and other lodging places (SIC 70); personal services (SIC 72); business services (SIC 73); automotive repair, services and parking (SIC 75); miscellaneous repair services (SIC 76); motion pictures (SIC 78); amusement and recreation services (SIC 79); health services (SIC 80); legal services (SIC 81); libraries and vocational schools (SIC's 823 and 824); social services (SIC 83); museums, art galleries, and botanical and zoological gardens (SIC 84); selected membership organizations (SIC's 861, 862, 864, and 869); and engineering, accounting, research, management, and related services (SIC 87). The survey also includes arrangement of passenger transportation (Division E, SIC 472) and real estate agents and managers (Division H, SIC 653).

The survey excludes from Division I of the SIC Manual, elementary and secondary schools (SIC 821); colleges, universities, professional schools, and junior colleges (SIC 822); miscellaneous educational services (SIC 829); labor unions and similar labor organizations (SIC 863); political organizations (SIC 865); religious organizations (SIC 866); private households (SIC 881); and services not elsewhere classified (SIC 899).

Separate estimates were developed for receipts of taxable firms and revenue of firms exempt from Federal income taxes for camps and recreational vehicle parks (SIC 703); selected amusement services (SIC's 792 and 7991, 7997 and 7999); selected health services (SIC's 801, 802, 805, 806, 808, and 809); legal services (SIC 81); libraries and vocational schools (SIC's 823 and 824); social services (SIC 83); museums, art galleries, and botanical and zoological gardens (SIC 84); research, testing, and development services (SIC 873); and selected management and public relation services (SIC 874, excluding 8744). Firms considered tax exempt include membership lodging (SIC 704), membership organizations (SIC 86), and noncommercial research organizations (SIC 8733). Firms in all remaining SIC's were defined to be taxable.

The estimates for tax-exempt firms and for taxable arrangement of passenger transportation (SIC 472); real estate operators (except developers) and lessors (SIC 651); health (SIC 80); legal (SIC 81); libraries, correspondence, and vocational schools (SIC's 823 and 824); social services (SIC 83); museums, art galleries, and botanical and zoological gardens (SIC 84); and research, development, and testing services (SIC 873) were derived from a sample of employer firms only. For all other kinds of business presented here, data represent combined estimates for employers and nonemployers.

The survey excluded all government establishments classified in the covered industries, except for government-operated hospitals which were included.

Appendix A provides estimated measures of sampling variability (coefficients of variation) for the dollar volume estimates and estimates of year-to-year ratios presented in the report. Appendix B gives an explanation of the survey coverage, sampling, and estimation methodology. Appendix C provides a description of each kind of business included in the report. Sample of the 1995 questionnaires are shown in appendix D.

Nonemployer Revisions

The 1993 and 1994 nonemployer receipts shown in this publication reflect a change that adjusted previously published estimates. The change reflects the replacement of imputed 1994 nonemployer data with reported data. The 1993 estimates were re-imputed using reported 1994 and 1992 levels.

Unpublished Data

Estimates for some kinds of business not separately shown in this report are produced as a by-product of the published statistics. These additional data are not published because of their high sampling variability, poor response rates, or other factors that result in their failure to meet Census Bureau standards for publication. The Bureau of the Census, upon written request, will release such figures for individual use.

Note that some unpublished figures can be derived from this report by subtracting published data from their respective totals. However, such figures are subject to the limitations described above. These unpublished estimates are for internal use only.

Dollar Values

All dollar values presented in this report are expressed in current dollars; that is, the estimates are not adjusted to a constant dollar series. Consequently, when comparing data to prior years, users also should consider price level changes.

Census Disclosure Rules

In accordance with Federal law governing census reports, no data are published that would disclose the operations of an individual firm.

Chapter 1.
Selected Service Industries

SUMMARY OF FINDINGS

Taxable Firms

Business services (SIC 73) had estimated receipts of $424.3 billion in 1995, a 13.2 (±1.9) percent increase from 1994. Estimated operating receipts for health services (SIC 80) rose 7.7 (±1.5) percent from 1994 to $382.6 billion. Receipts for engineering, accounting, research, management, and related services (SIC 87) were $269.7 billion, a 12.9 (±1.8) percent increase from 1994. Operating receipts for legal services (SIC 81) were $114.4 billion in 1995. The receipts for museums, art galleries, and botanical and zoological gardens (SIC 84) were $237 million in 1995.

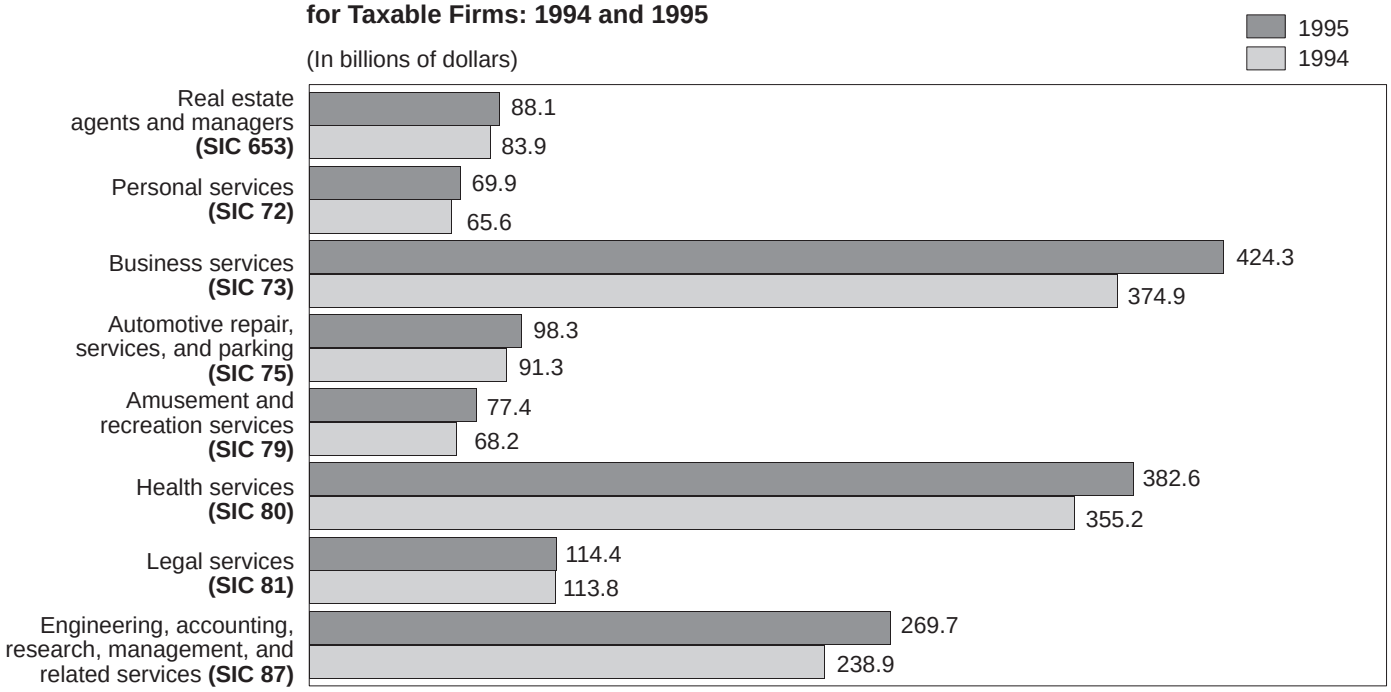
Tax-Exempt Firms

Revenue for health services (SIC 80) was $380.9 billion, up 5.7 (±2.0) percent from 1994. Revenue for social services (SIC 83) was $69.1 billion, a 10.1 (±2.6) percent increase from 1994. Selected amusement and recreation services (SIC's 792, 7991, 7997, and 7999) revenue in 1995 rose 5.2 percent from 1994.

Expenses in 1995 for health services (SIC 80) and social services (SIC 83) were up 4.7 (±1.6) percent and 10.8 (±3.1) percent, respectively, from 1994.

Figure 1.1
Selected Service Industries—Estimated Receipts for Taxable Firms: 1994 and 1995

(In billions of dollars)



Note: Estimates are for employer and nonemployer firms. Data for 1993 and 1994 have been to reflect the use of 1994 administrative receipts for nonemployer firms. Estimates are not adjusted for price changes. See appendix A, table A–1.1 for estimated measures of sampling variability (coefficients of variation).

Source: U.S. Bureau of the Census, *Service Annual Survey: 1995.*

Table 1.1. **Selected Service Industries—Estimated Receipts for Taxable Firms: 1986 Through 1995**

[Dollar volume estimates are in millions of dollars. Data for 1993 and 1994 have been revised to reflect the use of 1994 administrative receipts for nonemployer firms. See the introduction for a description of the revision process]

1987 SIC code	Kind of business	1995	1994	1993	1992	1991
472	Arrangement of passenger transportation	14,442	13,210	12,437	11,926	11,438
653	Real estate agents and managers	88,081	83,934	80,556	73,115	63,180
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis	86,253	80,836	74,758	71,038	65,284
72	Personal services	69,911	65,582	62,380	59,597	54,620
73	Business services	424,322	374,850	336,491	309,439	287,214
75	Automotive repair, services, and parking	98,277	91,287	84,070	78,511	71,542
76	Miscellaneous repair services	42,681	39,101	36,028	35,238	32,401
78	Motion pictures	58,113	54,318	50,211	45,662	42,838
79	Amusement and recreation services	77,384	68,186	63,561	57,699	51,654
80	Health services	382,553	355,189	337,233	321,653	293,907
81	Legal services	114,357	113,787	111,749	108,443	100,027
824	Vocational schools	5,544	4,803	4,553	4,429	4,183
83	Social services	23,394	21,502	19,705	18,201	16,365
84	Museums, art galleries, and botanical and zoological gardens	237	224	220	192	154
87	Engineering, accounting, research, management, and related services	269,718	238,940	224,710	215,624	202,696

See footnotes at end of table.

Table 1.1. **Selected Service Industries—Estimated Receipts for Taxable Firms: 1986 Through 1995**—Continued

[Dollar volume estimates are in millions of dollars. Data for 1993 and 1994 have been revised to reflect the use of 1994 administrative receipts for nonemployer firms. See the introduction for a description of the revision process]

1987 SIC code	Kind of business	1990	1989	1988	1987	1986
472	Arrangement of passenger transportation	12,276	11,041	9,521	8,196	7,465
653	Real estate agents and managers	63,023	62,325	58,980	52,919	48,360
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis	64,225	61,229	58,637	53,630	47,634
72	Personal services	54,736	51,832	48,329	43,247	39,587
73	Business services	280,699	251,648	223,369	188,856	170,250
75	Automotive repair, services, and parking	73,722	70,961	66,053	58,278	53,867
76	Miscellaneous repair services	32,848	30,064	27,659	24,599	22,478
78	Motion pictures	39,982	36,173	31,746	27,754	23,740
79	Amusement and recreation services	50,126	44,539	41,272	36,646	33,984
80	Health services	271,212	241,558	221,741	196,212	173,885
81	Legal services	97,640	89,144	81,636	72,115	63,390
824	Vocational schools	4,519	4,577	4,263	3,400	3,327
83	Social services	15,509	(NA)	(NA)	(NA)	(NA)
84	Museums, art galleries, and botanical and zoological gardens	144	(NA)	(NA)	(NA)	(NA)
87	Engineering, accounting, research, management, and related services	198,395	183,528	160,446	139,897	127,885

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Revenue estimates for tax-exempt firms and organizations are shown in table 1.3. Expense estimates for tax-exempt firms and organizations are shown in table 1.5. See appendix A, table A-1.1 for estimated measures of sampling variability (coefficients of variation).

Table 1.2. **Selected Service Industries—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1986 Through 1995**

[Data for 1993 and 1994 have been revised to reflect the use of 1994 administrative receipts for nonemployer firms. See the introduction for a description of the revision process]

1987 SIC code	Kind of business	1995/1994	1994/1993	1993/1992	1992/1991	1991/1990
472	Arrangement of passenger transportation	9.3	6.2	4.3	4.3	–6.8
653	Real estate agents and managers	4.9	4.2	10.2	15.7	0.2
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis	6.7	8.1	5.2	8.8	1.6
72	Personal services	6.6	5.1	4.7	9.1	–0.2
73	Business services	13.2	11.4	8.7	7.7	2.3
75	Automotive repair, services, and parking	7.7	8.6	7.1	9.7	–3.0
76	Miscellaneous repair services	9.2	8.5	2.2	8.8	–1.4
78	Motion pictures	7.0	8.2	10.0	6.6	7.1
79	Amusement and recreation services	13.5	7.3	10.2	11.7	3.0
80	Health services	7.7	5.3	4.8	9.4	8.4
81	Legal services	0.5	1.8	3.0	8.4	2.4
824	Vocational schools	15.4	5.5	2.8	5.9	–7.4
83	Social services	8.8	9.1	8.3	11.2	5.5
84	Museums, art galleries, and botanical and zoological gardens	5.8	1.8	14.6	24.7	6.9
87	Engineering, accounting, research, management, and related services	12.9	6.3	4.2	6.4	2.2

See footnotes at end of table.

Table 1.2. **Selected Service Industries—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1986 Through 1995**—Continued

[Data for 1993 and 1994 have been revised to reflect the use of 1994 administrative receipts for nonemployer firms. See the introduction for a description of the revision process]

1987 SIC code	Kind of business	1990/1989	1989/1988	1988/1987	1987/1986	1986/1985
472	Arrangement of passenger transportation	11.2	16.0	16.2	9.8	5.7
653	Real estate agents and managers	1.1	5.7	11.5	9.4	11.5
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis	4.9	4.4	9.3	12.6	5.0
72	Personal services	5.6	7.2	11.8	9.2	7.9
73	Business services	11.5	12.7	18.3	10.9	9.2
75	Automotive repair, services, and parking	3.9	7.4	13.3	8.2	4.1
76	Miscellaneous repair services	9.3	8.7	12.4	9.4	8.4
78	Motion pictures	10.5	13.9	14.4	16.9	10.2
79	Amusement and recreation services	12.5	7.9	12.6	7.8	8.9
80	Health services	12.3	8.9	13.0	12.8	9.9
81	Legal services	9.5	9.2	13.2	13.8	11.5
824	Vocational schools	–1.3	7.4	25.4	2.2	14.4
83	Social services	(NA)	(NA)	(NA)	(NA)	(NA)
84	Museums, art galleries, and botanical and zoological gardens	(NA)	(NA)	(NA)	(NA)	(NA)
87	Engineering, accounting, research, management, and related services	8.1	14.4	14.7	9.4	7.4

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Revenue estimates for tax-exempt firms and organizations are shown in table 1.3. Expense estimates for tax-exempt firms and organizations are shown in table 1.5. See appendix A, table A-1.1 for estimated measures of sampling variability (coefficients of variation).

Table 1.3. **Selected Service Industries—Estimated Revenue for Tax-Exempt Firms: 1986 Through 1995**

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1995	1994	1993	1992	1991
703, 704	Camps and membership lodging	995	930	863	808	782
792, 7991, 7997, 7999	Selected amusement and recreation services[1]	11,054	10,511	9,809	8,993	8,160
80	Health services	380,880	360,492	343,916	324,416	298,168
81	Legal aid societies and similar legal services	1,291	1,249	1,194	1,161	1,162
823	Libraries	757	671	613	527	481
824	Vocational schools	605	556	544	549	486
83	Social services	69,110	62,766	58,721	53,673	49,055
84	Museums, art galleries, and botanical and zoological gardens	3,669	3,584	3,441	3,199	3,048
86 (pt.)	Selected membership organizations[2]	41,799	39,357	38,227	36,256	33,288
873	Research, development, and testing services	14,545	13,950	13,192	12,534	11,463
874 ex. 8744	Management and public relations services, except facilities support management services	3,401	2,930	2,505	2,246	2,150

See footnotes at end of table.

Table 1.3. **Selected Service Industries—Estimated Revenue for Tax-Exempt Firms: 1986 Through 1995**—Continued

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1990	1989	1988	1987	1986
703, 704	Camps and membership lodging	798	(NA)	(NA)	(NA)	(NA)
792, 7991, 7997, 7999	Selected amusement and recreation services[1]	7,922	7,163	6,506	5,858	5,070
80	Health services	267,858	(NA)	(NA)	(NA)	(NA)
81	Legal aid societies and similar legal services	1,088	944	775	665	563
823	Libraries	476	(NA)	(NA)	(NA)	(NA)
824	Vocational schools	507	(NA)	(NA)	(NA)	(NA)
83	Social services	45,255	(NA)	(NA)	(NA)	(NA)
84	Museums, art galleries, and botanical and zoological gardens	2,871	(NA)	(NA)	(NA)	(NA)
86 (pt.)	Selected membership organizations[2]	31,458	(NA)	(NA)	(NA)	(NA)
873	Research, development, and testing services	11,035	9,975	9,014	8,304	7,125
874 ex. 8744	Management and public relations services, except facilities support management services	1,933	1,494	1,201	902	791

NA Not available.

[1]Selected amusement and recreational services include theatrical producers (except motion pictures), bands, orchestras, and entertainers (SIC 792); physical fitness facilities (SIC 7991); membership sports and recreation clubs (SIC 7997); and amusement and recreation services, not elsewhere classified (SIC 7999).

[2]Selected membership organizations include business associations (SIC 861); professional membership organizations (SIC 862); civic, social, and fraternal organizations (SIC 864); and other membership organizations, except labor unions and political and religious organizations (SIC 869).

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Estimates are not adjusted for price changes. See appendix A, table A-1.2 for estimated measures of sampling variability (coefficients of variation).

Table 1.4. **Selected Service Industries—Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1986 Through 1995**

1987 SIC code	Kind of business	1995/1994	1994/1993	1993/1992	1992/1991	1991/1990
703, 704	Camps and membership lodging	7.0	7.8	6.8	3.3	–2.0
792, 7991, 7997, 7999	Selected amusement and recreation services[1]	5.2	7.2	9.1	10.2	3.0
80	Health services	5.7	4.8	6.0	8.8	11.3
81	Legal aid societies and similar legal services	3.4	4.6	2.8	–0.1	6.8
823	Libraries	12.8	9.5	16.3	9.6	1.1
824	Vocational schools	8.8	2.2	–0.9	13.0	–4.1
83	Social services	10.1	6.9	9.4	9.4	8.4
84	Museums, art galleries, and botanical and zoological gardens	2.4	4.2	7.6	5.0	6.2
86 (pt.)	Selected membership organizations[2]	6.2	3.0	5.4	8.9	5.8
873	Research, development, and testing services	4.3	5.7	5.2	9.3	3.9
874 ex. 8744	Management and public relations services, except facilities support management services	16.1	17.0	11.5	4.5	11.2

See footnotes at end of table.

Table 1.4. **Selected Service Industries—Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1986 Through 1995**—Continued

1987 SIC code	Kind of business	1990/1989	1989/1988	1988/1987	1987/1986	1986/1985
703, 704	Camps and membership lodging	(NA)	(NA)	(NA)	(NA)	(NA)
792, 7991, 7997, 7999	Selected amusement and recreation services[1]	10.6	10.1	11.1	15.5	6.8
80	Health services	(NA)	(NA)	(NA)	(NA)	(NA)
81	Legal aid societies and similar legal services	15.3	21.8	16.5	18.1	17.8
823	Libraries	(NA)	(NA)	(NA)	(NA)	(NA)
824	Vocational schools	(NA)	(NA)	(NA)	(NA)	(NA)
83	Social services	(NA)	(NA)	(NA)	(NA)	(NA)
84	Museums, art galleries, and botanical and zoological gardens	(NA)	(NA)	(NA)	(NA)	(NA)
86 (pt.)	Selected membership organizations[2]	(NA)	(NA)	(NA)	(NA)	(NA)
873	Research, development, and testing services	10.6	10.7	8.6	16.5	12.6
874 ex. 8744	Management and public relations services, except facilities support management services	29.4	24.4	33.1	14.0	9.9

NA Not available.

[1]Selected amusement and recreational services include theatrical producers (except motion pictures), bands, orchestras, and entertainers (SIC 792); physical fitness facilities (SIC 7991); membership sports and recreation clubs (SIC 7997); and amusement and recreation services, not elsewhere classified (SIC 7999).

[2]Selected membership organizations include business associations (SIC 861); professional membership organizations (SIC 862); civic, social, and fraternal organizations (SIC 864); and other membership organizations, except labor unions and political and religious organizations (SIC 869).

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Estimates are not adjusted for price changes. See appendix A, table A-1.2 for estimated measures of sampling variability (coefficients of variation).

Table 1.5. **Selected Service Industries—Estimated Expenses for Tax-Exempt Firms: 1991 Through 1995**

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1995	1994	1993	1992	1991
703, 704	Camps and membership lodging	926	884	844	786	745
792, 7991, 7997, 7999	Selected amusement and recreation services[1]	10,891	10,552	9,686	8,808	7,909
80	Health services	372,319	355,647	334,351	312,049	285,206
81	Legal aid societies and similar legal services	1,209	1,178	1,135	1,129	1,063
823	Libraries	729	664	613	521	487
824	Vocational schools	599	550	550	547	539
83	Social services	61,368	55,387	51,816	47,170	43,089
84	Museums, art galleries, and botanical and zoological gardens	3,455	3,381	3,047	2,931	2,803
86 (pt.)	Selected membership organizations[2]	39,009	36,386	35,965	33,795	30,842
873	Research, development, and testing services	14,075	13,432	13,027	12,149	10,829
874 ex. 8744	Management and public relations services, except facilities support management services	3,301	2,825	2,397	2,165	2,163

[1]Selected amusement and recreational services include theatrical producers (except motion pictures), bands, orchestras, and entertainers (SIC 792); physical fitness facilities (SIC 7991); membership sports and recreation clubs (SIC 7997); and amusement and recreation services, not elsewhere classified (SIC 7999).

[2]Selected membership organizations include business associations (SIC 861); professional membership organizations (SIC 862); civic, social, and fraternal organizations (SIC 864); and other membership organizations, except labor unions and political and religious organizations (SIC 869).

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Estimates are not adjusted for price changes. See appendix A, table A-1.2 for estimated measures of sampling variability (coefficients of variation).

Table 1.6. **Selected Service Industries—Estimated Year-to-year Percent Change in Expenses for Tax-Exempt Firms: 1991 Through 1995**

1987 SIC code	Kind of business	1995/1994	1994/1993	1993/1992	1992/1991
703, 704	Camps and membership lodging	4.8	4.7	7.4	5.5
792, 7991, 7997, 7999	Selected amusement and recreation services[1]	3.2	8.9	10.0	11.4
80	Health services	4.7	6.4	7.1	9.4
81	Legal aid societies and similar legal services	2.6	3.8	0.5	6.2
823	Libraries	9.8	8.3	17.7	7.0
824	Vocational schools	8.9	0.0	0.5	1.5
83	Social services	10.8	6.9	9.8	9.5
84	Museums, art galleries, and botanical and zoological gardens	2.2	11.0	4.0	4.6
86 (pt.)	Selected membership organizations[2]	7.2	1.2	6.4	9.6
873	Research, development, and testing services	4.8	3.1	7.2	12.2
874 ex. 8744	Management and public relations services, except facilities support management services	16.8	17.9	10.7	0.1

[1]Selected amusement and recreational services include theatrical producers (except motion pictures), bands, orchestras, and entertainers (SIC 792); physical fitness facilities (SIC 7991); membership sports and recreation clubs (SIC 7997); and amusement and recreation services, not elsewhere classified (SIC 7999).

[2]Selected membership organizations include business associations (SIC 861); professional membership organizations (SIC 862); civic, social, and fraternal organizations (SIC 864); and other membership organizations, except labor unions and political and religious organizations (SIC 869).

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Estimates are not adjusted for price changes. See appendix A, table A-1.2 for estimated measures of sampling variability (coefficients of variation).

Chapter 2.
Selected Travel and Lodging Services (SIC's 472 and 70)

SUMMARY OF FINDINGS

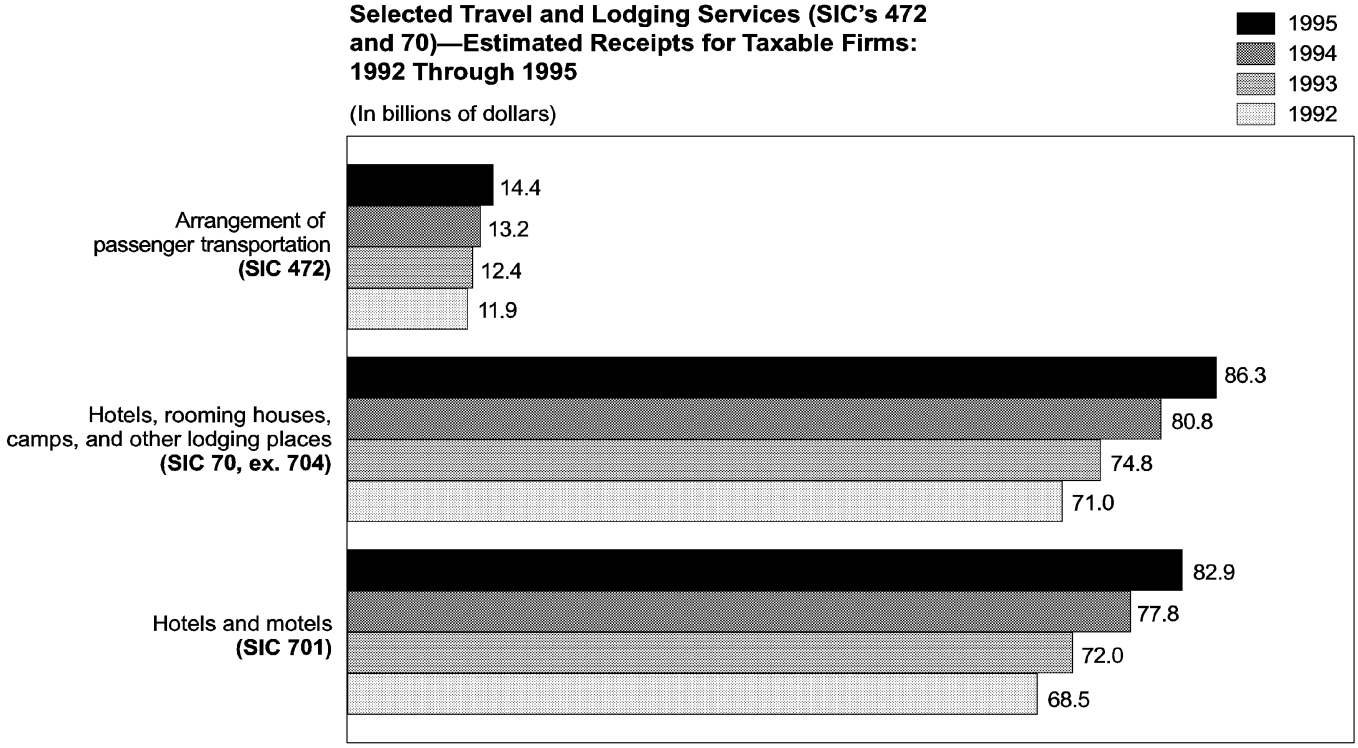
Receipts in 1995 for arrangers of passenger transportation (SIC 472) rose 9.3 (±4.2) percent from 1994 to $14.4 billion. Receipts for air carriers were the source of $6.8 billion, 53.1 percent of the industry total. Packaged tours were the source of 20.4 percent of arrangers of passenger transportation receipts in 1995. Receipts for travel agencies (SIC 4724) in 1995 were $9.8 billion, a 10.1 percent increase from 1994.

Estimated expenses for arrangers of passenger transportation were $11.6 billion in 1995. These expense estimates apply only to employer firms. Annual payroll was $4.8 billion, up 6.5 percent from 1994 and accounting for 41.7 percent of total expenses in 1995.

Estimated receipts for hotels, rooming houses, camps, and other lodging places, except on a membership basis (SIC 70, except 704), were $86.3 billion in 1995, a 6.7 (±2.2) percent increase from 1994. Hotels and motels (SIC 701) had receipts of $82.9 billion, a 6.6 percent gain from 1994. Receipts in 1995 for camps and recreational vehicle parks (SIC 703) increased 9.1 percent from 1994.

Figure 2.1.
Selected Travel and Lodging Services (SIC's 472 and 70)—Estimated Receipts for Taxable Firms: 1992 Through 1995

(In billions of dollars)



Note: Estimates are for employer and nonemployer firms. Data for 1993 and 1994 have been revised to reflect the use of 1994 administrative receipts for nonemployer firms. Estimates are not adjusted for price changes. See appendix A, table A–2.1 for estimated measures of sampling variability (coefficients of variation).

Source: U.S. Bureau of the Census, *Service Annual Survey: 1995.*

Table 2.1. **Selected Travel and Lodging Services (SIC's 472 and 70)—Estimated Receipts for Taxable Firms: 1986 Through 1995**

[Dollar volume estimates are in millions of dollars. Data for 1993 and 1994 have been revised to reflect the use of 1994 administrative receipts for nonemployer firms. See the introduction for a description of the revision process]

1987 SIC code	Kind of business	1995	1994	1993	1992	1991
	Arrangement of Passenger Transportation					
472	Arrangement of passenger transportation	14,442	13,210	12,437	11,926	11,438
4724	Travel agencies	9,797	8,897	8,395	8,105	7,675
4725	Tour operators	2,399	2,304	2,115	2,009	1,921
	Hotels, Rooming Houses, Camps, and Other Lodging Places					
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis	86,253	80,836	74,758	71,038	65,284
701	Hotels and motels	82,906	77,779	72,036	68,508	63,082
703	Camps and recreational vehicle parks	2,598	2,381	2,132	2,006	1,647

See footnotes at end of table.

Table 2.1. **Selected Travel and Lodging Services (SIC's 472 and 70)—Estimated Receipts for Taxable Firms: 1986 Through 1995**—Continued

[Dollar volume estimates are in millions of dollars. Data for 1993 and 1994 have been revised to reflect the use of 1994 administrative receipts for nonemployer firms. See the introduction for a description of the revision process]

1987 SIC code	Kind of business	1990	1989	1988	1987	1986
	Arrangement of Passenger Transportation					
472	Arrangement of passenger transportation	12,276	11,041	9,521	8,196	7,465
4724	Travel agencies	7,985	(NA)	(NA)	(NA)	(NA)
4725	Tour operators	2,055	(NA)	(NA)	(NA)	(NA)
	Hotels, Rooming Houses, Camps, and Other Lodging Places					
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis	64,225	61,229	58,637	53,630	47,634
701	Hotels and motels	61,991	59,087	56,500	51,633	45,779
703	Camps and recreational vehicle parks	1,695	1,594	1,651	1,543	1,447

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction may be subject to high sampling variability or poor response quality. These unpublished data are for your internal use only. Revenue estimates for tax-exempt firms and organizations are shown in table 2.3. Expense estimates for tax-exempt firms and organizations are shown in table 2.4. See appendix A, table A-2.1 for estimated measures of sampling variability (coefficients of variation).

Table 2.2. **Selected Travel and Lodging Services (SIC's 472 and 70)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1986 Through 1995**

[Data for 1993 and 1994 have been revised to reflect the use of 1994 administrative receipts for nonemployer firms. See the introduction for a description of the revision process]

1987 SIC code	Kind of business	1995/1994	1994/1993	1993/1992	1992/1991	1991/1990
	Arrangement of Passenger Transportation					
472	Arrangement of passenger transportation	9.3	6.2	4.3	4.3	–6.8
4724	Travel agencies	10.1	6.0	3.6	5.6	–3.9
4725	Tour operators	4.1	8.9	5.3	4.6	–6.5
	Hotels, Rooming Houses, Camps, and Other Lodging Places					
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis	6.7	8.1	5.2	8.8	1.6
701	Hotels and motels	6.6	8.0	5.1	8.6	1.8
703	Camps and recreational vehicle parks	9.1	11.7	6.3	21.8	–2.8

See footnotes at end of table.

Table 2.2. **Selected Travel and Lodging Services (SIC's 472 and 70)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1986 Through 1995**—Continued

[Data for 1993 and 1994 have been revised to reflect the use of 1994 administrative receipts for nonemployer firms. See the introduction for a description of the revision process]

1987 SIC code	Kind of business	1990/1989	1989/1988	1988/1987	1987/1986	1986/1985
	Arrangement of Passenger Transportation					
472	Arrangement of passenger transportation	11.2	16.0	16.2	9.8	5.7
4724	Travel agencies	(NA)	(NA)	(NA)	(NA)	(NA)
4725	Tour operators	(NA)	(NA)	(NA)	(NA)	(NA)
	Hotels, Rooming Houses, Camps, and Other Lodging Places					
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis	4.9	4.4	9.3	12.6	5.0
701	Hotels and motels	4.9	4.6	9.4	12.8	5.3
703	Camps and recreational vehicle parks	6.3	–3.5	7.0	6.6	–4.2

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction may be subject to high sampling variability or poor response quality. These unpublished data are for your internal use only. Revenue estimates for tax-exempt firms and organizations are shown in table 2.3. Expense estimates for tax-exempt firms and organizations are shown in table 2.4. See appendix A, table A-2.1 for estimated measures of sampling variability (coefficients of variation).

Table 2.3. **Camps and Membership Lodging (SIC's 703 and 704)—Estimated Revenue for Tax-Exempt Firms: 1991 Through 1995**

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1995	1994	1993	1992	1991
703, 704	Camps and membership lodging	995	930	863	808	782
703	Camps and recreational vehicle parks	492	443	402	374	326
704	Organization hotels and lodging houses, on membership basis	503	487	461	434	456

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Estimates are not adjusted for price changes. See appendix A, table A-2.2 for estimated measures of sampling variability (coefficients of variation).

Table 2.4. **Camps and Membership Lodging (SIC's 703 and 704)—Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1991 Through 1995**

1987 SIC code	Kind of business	1995/1994	1994/1993	1993/1992	1992/1991	1991/1990
703, 704	Camps and membership lodging	7.0	7.8	6.8	3.3	–2.0
703	Camps and recreational vehicle parks	11.1	10.2	7.5	14.7	3.2
704	Organization hotels and lodging houses, on membership basis	3.3	5.6	6.2	–4.8	–5.4

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Estimates are not adjusted for price changes. See appendix A, table A-2.2 for estimated measures of sampling variability (coefficients of variation).

Table 2.5. **Camps and Membership Lodging (SIC's 703 and 704)—Estimated Expenses for Tax-Exempt Firms: 1991 Through 1995**

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1995	1994	1993	1992	1991
703, 704	Camps and membership lodging	926	884	844	786	745
703	Camps and recreational vehicle parks	467	421	389	368	325
704	Organization hotels and lodging houses, on membership basis	459	463	455	418	420

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Estimates are not adjusted for price changes. See appendix A, table A-2.2 for estimated measures of sampling variability (coefficients of variation).

Table 2.6. **Camps and Membership Lodging (SIC's 703 and 704)—Estimated Year-to-Year Percent Change in Expenses for Tax-Exempt Firms: 1991 Through 1995**

1987 SIC code	Kind of business	1995/1994	1994/1993	1993/1992	1992/1991	1991/1990
703, 704	Camps and membership lodging	4.8	4.7	7.4	5.5	0.9
703	Camps and recreational vehicle parks	10.9	8.2	5.7	13.2	6.2
704	Organization hotels and lodging houses, on membership basis	–0.9	1.8	8.9	–0.5	–2.8

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Estimates are not adjusted for price changes. See appendix A, table A-2.2 for estimated measures of sampling variability (coefficients of variation).

Table 2.7. **Arrangement of Passenger Transportation (SIC 472)—Estimated Receipts for Taxable Employer Firms, by Source: 1986 Through 1995**

[Dollar volume estimates are in millions of dollars]

Sources of receipts	1995	1994	1993	1992	1991
Total[1]	12,891	11,795	11,073	10,573	10,152
Air carriers	6,846	6,375	6,138	5,881	5,527
Water carriers	663	584	528	523	520
Hotels and motels	867	808	758	744	676
Motor coaches	413	397	388	379	385
Railroads	145	126	125	110	130
Rental cars	242	204	189	187	171
Packaged tours	2,634	2,425	2,158	1,989	1,931
All other	1,081	876	789	760	812

See footnotes at end of table.

Table 2.7. **Arrangement of Passenger Transportation (SIC 472)—Estimated Receipts for Taxable Employer Firms, by Source: 1986 Through 1995**—Continued

[Dollar volume estimates are in millions of dollars]

Sources of receipts	1990	1989	1988	1987	1986
Total[1]	10,921	9,822	8,470	7,291	6,641
Air carriers	5,837	5,401	4,731	4,087	(NA)
Water carriers	474	394	335	325	(NA)
Hotels and motels	771	693	569	463	(NA)
Motor coaches	403	343	304	275	(NA)
Railroads	127	106	79	57	(NA)
Rental cars	175	157	140	130	(NA)
Packaged tours	2,250	1,978	1,729	1,450	(NA)
All other	884	750	583	504	(NA)

NA Not available.

[1]Receipts are from firms primarily engaged in arranging passenger transportation and exclude receipts of transportation companies (airlines, railroads, etc.).

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. Estimates are not adjusted for price changes. See appendix A, table A-2.3 for estimated measures of sampling variability (coefficients of variation).

Table 2.8. **Arrangement of Passenger Transportation (SIC 472)—Estimated Year-to-Year Percent Change in Receipts for Taxable Employer Firms, by Source: 1986 Through 1995**

Sources of receipts	1995/1994	1994/1993	1993/1992	1992/1991	1991/1990
Total[1]	9.3	6.5	4.7	4.1	–7.0
Air carriers	7.4	3.9	4.4	6.4	–5.3
Water carriers	13.5	10.6	1.0	0.6	9.7
Hotels and motels	7.3	6.6	1.9	10.1	–12.3
Motor coaches	4.0	2.3	2.4	–1.6	–4.5
Railroads	15.1	0.8	13.6	–15.4	2.4
Rental cars	18.6	7.9	1.1	9.4	–2.3
Packaged tours	8.6	12.4	8.5	3.0	–14.2
All other	23.4	11.0	3.8	–6.4	–8.1

See footnotes at end of table.

Table 2.8. **Arrangement of Passenger Transportation (SIC 472)—Estimated Year-to-Year Percent Change in Receipts for Taxable Employer Firms, by Source: 1986 Through 1995**—Continued

Sources of receipts	1990/1989	1989/1988	1988/1987	1987/1986	1986/1985
Total[1]	11.2	16.0	16.2	9.8	5.7
Air carriers	8.1	14.2	15.8	(NA)	(NA)
Water carriers	20.3	17.6	3.1	(NA)	(NA)
Hotels and motels	11.3	21.8	22.9	(NA)	(NA)
Motor coaches	17.5	12.8	10.5	(NA)	(NA)
Railroads	19.8	34.2	38.6	(NA)	(NA)
Rental cars	11.5	12.1	7.7	(NA)	(NA)
Packaged tours	13.8	14.4	19.2	(NA)	(NA)
All other	17.9	28.6	15.7	(NA)	(NA)

NA Not available.

[1]Receipts are from firms primarily engaged in arranging passenger transportation and exclude receipts of transportation companies (airlines, railroads, etc.)

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. Estimates are not adjusted for price changes. See appendix A, table A-2.3 for estimated measures of sampling variability (coefficients of variation).

Table 2.9. **Arrangement of Passenger Transportation (SIC 472)—Sources of Receipts for Taxable Employer Firms as a Percent of Total Dollar Volume: 1986 Through 1995**

Sources of receipts	1995	1994	1993	1992	1991
Total[1]	100.0	100.0	100.0	100.0	100.0
Air carriers	53.1	54.0	55.4	55.6	54.4
Water carriers	5.1	5.0	4.8	4.9	5.1
Hotels and motels	6.7	6.9	6.8	7.0	6.7
Motor coaches	3.2	3.4	3.5	3.6	3.8
Railroads	1.1	1.1	1.1	1.0	1.3
Rental cars	1.9	1.7	1.7	1.8	1.7
Packaged tours	20.4	20.6	19.5	18.8	19.0
All other	8.4	7.4	7.1	7.2	8.0

See footnotes at end of table.

Table 2.9. **Arrangement of Passenger Transportation (SIC 472)—Sources of Receipts for Taxable Employer Firms as a Percent of Total Dollar Volume: 1986 Through 1995**—Continued

Sources of receipts	1990	1989	1988	1987	1986
Total[1]	100.0	100.0	100.0	100.0	100.0
Air carriers	53.4	55.0	55.9	56.1	(NA)
Water carriers	4.3	4.0	4.0	4.5	(NA)
Hotels and motels	7.1	7.1	6.7	6.4	(NA)
Motor coaches	3.7	3.5	3.6	3.8	(NA)
Railroads	1.2	1.1	0.9	0.8	(NA)
Rental cars	1.6	1.6	1.7	1.8	(NA)
Packaged tours	20.6	20.1	20.4	19.9	(NA)
All other	8.1	7.6	6.9	6.9	(NA)

NA Not available.

[1]Receipts are from firms primarily engaged in arranging passenger transportation and exclude receipts of transportation companies (airlines, railroads, etc.)

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. Detail may not add to total due to rounding. Estimates are not adjusted for price changes. See appendix A, table A-2.3 for estimated measures of sampling variability (coefficients of variation).

Table 2.10. **Arrangement of Passenger Transportation (SIC 472)—Estimated Expenses for Taxable Employer Firms, by Source: 1986 Through 1995**

[Dollar volume estimates are in millions of dollars]

Sources of operating expenses	1995	1994	1993	1992	1991
Total	11,555	10,889	10,136	9,705	9,469
Annual payroll	4,818	4,526	4,031	3,924	3,740
Employer contributions to Social Security and other supplemental benefits	663	628	558	526	516
Lease and rental payments	1,021	908	908	873	874
Advertising and promotion	753	746	713	653	636
Taxes and licenses	181	163	144	135	134
Utilities	412	388	386	371	341
Depreciation	381	361	339	326	379
Purchased office supplies	352	325	294	300	295
Purchased repair services	168	152	134	124	139
Other	2,806	2,692	2,629	2,473	2,415

See footnotes at end of table.

Table 2.10. **Arrangement of Passenger Transportation (SIC 472)—Estimated Expenses for Taxable Employer Firms, by Source: 1986 Through 1995**—Continued

[Dollar volume estimates are in millions of dollars]

Sources of operating expenses	1990	1989	1988	1987	1986
Total	9,912	8,799	7,633	6,375	(NA)
Annual payroll	3,891	3,468	3,063	2,602	(NA)
Employer contributions to Social Security and other supplemental benefits	519	464	382	319	(NA)
Lease and rental payments	919	825	730	608	(NA)
Advertising and promotion	722	588	487	370	(NA)
Taxes and licenses	158	148	127	114	(NA)
Utilities	352	295	244	132	(NA)
Depreciation	409	371	354	358	(NA)
Purchased office supplies	321	306	260	196	(NA)
Purchased repair services	156	124	110	83	(NA)
Other	2,465	2,210	1,876	1,593	(NA)

NA Not available.

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Estimates are not adjusted for price changes. See appendix A, table A-2.4 for estimated measures of sampling variability (coefficients of variation).

Table 2.11. **Arrangement of Passenger Transportation (SIC 472)—Estimated Year-to-Year Percent Change in Expenses for Taxable Employer Firms, by Source: 1986 Through 1995**

Sources of operating expenses	1995/1994	1994/1993	1993/1992	1992/1991	1991/1990
Total	6.1	7.4	4.4	2.5	–4.5
Annual payroll	6.5	12.3	2.7	4.9	–3.9
Employer contributions to Social Security and other supplemental benefits	5.6	12.5	6.1	1.9	–0.6
Lease and rental payments	12.4	0.0	4.0	–0.1	–4.9
Advertising and promotion	0.9	4.6	9.2	2.7	–11.9
Taxes and licenses	11.0	13.2	6.7	0.7	–15.2
Utilities	6.2	0.5	4.0	8.8	–3.1
Depreciation	5.5	6.5	4.0	–14.0	–7.3
Purchased office supplies	8.3	10.5	–2.0	1.7	–8.1
Purchased repair services	10.5	13.4	8.1	–10.8	–10.9
Other	4.2	2.4	6.3	2.4	–2.0

See footnotes at end of table.

Table 2.11. **Arrangement of Passenger Transportation (SIC 472)—Estimated Year-to-Year Percent Change in Expenses for Taxable Employer Firms, by Source: 1986 Through 1995**—Continued

Sources of operating expenses	1990/1989	1989/1988	1988/1987	1987/1986	1986/1985
Total	12.6	15.3	19.7	(NA)	(NA)
Annual payroll	12.2	13.2	17.7	(NA)	(NA)
Employer contributions to Social Security and other supplemental benefits	11.9	21.5	19.7	(NA)	(NA)
Lease and rental payments	11.4	13.0	20.1	(NA)	(NA)
Advertising and promotion	22.8	20.7	31.6	(NA)	(NA)
Taxes and licenses	6.8	16.5	11.4	(NA)	(NA)
Utilities	19.3	20.9	84.8	(NA)	(NA)
Depreciation	10.2	4.8	–1.1	(NA)	(NA)
Purchased office supplies	4.9	17.7	32.7	(NA)	(NA)
Purchased repair services	25.8	12.7	32.5	(NA)	(NA)
Other	11.5	17.8	17.8	(NA)	(NA)

NA Not available.

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Estimates are not adjusted for price changes. See appendix A, table A-2.4 for estimated measures of sampling variability (coefficients of variation).

Table 2.12. **Arrangement of Passenger Transportation (SIC 472)—Sources of Expenses for Taxable Employer Firms as a Percent of Total Dollar Volume: 1986 Through 1995**

Sources of operating expenses	1995	1994	1993	1992	1991
Total	100.0	100.0	100.0	100.0	100.0
Annual payroll	41.7	41.6	39.8	40.4	39.5
Employer contributions to Social Security and other supplemental benefits	5.7	5.8	5.5	5.4	5.4
Lease and rental payments	8.8	8.3	9.0	9.0	9.2
Advertising and promotion	6.5	6.9	7.0	6.7	6.7
Taxes and licenses	1.6	1.5	1.4	1.4	1.4
Utilities	3.6	3.6	3.8	3.8	3.6
Depreciation	3.3	3.3	3.3	3.4	4.0
Purchased office supplies	3.0	3.0	2.9	3.1	3.1
Purchased repair services	1.5	1.4	1.3	1.3	1.5
Other	24.3	24.7	25.9	25.5	25.5

See footnotes at end of table.

Table 2.12. **Arrangement of Passenger Transportation (SIC 472)—Sources of Expenses for Taxable Employer Firms as a Percent of Total Dollar Volume: 1986 Through 1995**—Continued

Sources of operating expenses	1990	1989	1988	1987	1986
Total	100.0	100.0	100.0	100.0	(NA)
Annual payroll	39.3	39.4	40.1	40.8	(NA)
Employer contributions to Social Security and other supplemental benefits	5.2	5.3	5.0	5.0	(NA)
Lease and rental payments	9.3	9.4	9.6	9.5	(NA)
Advertising and promotion	7.3	6.7	6.4	5.8	(NA)
Taxes and licenses	1.6	1.7	1.7	1.8	(NA)
Utilities	3.6	3.4	3.2	2.1	(NA)
Depreciation	4.1	4.2	4.6	5.6	(NA)
Purchased office supplies	3.2	3.5	3.4	3.1	(NA)
Purchased repair services	1.6	1.4	1.4	1.3	(NA)
Other	24.9	25.1	24.6	25.0	(NA)

NA Not available.

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses . Detail may not add to total due to rounding. Estimates are not adjusted for price changes. See appendix A, table A-2.4 for estimated measures of sampling variability (coefficients of variation).

Table 2.13. **Selected Travel and Lodging Services (SIC's 472 and 70)—Estimated Per Capita Receipts for Taxable Firms: 1986 Through 1995**

[Estimates are in whole dollars. Data for 1993 and 1994 have been revised to reflect the use of 1994 administrative receipts for nonemployer firms. See the introduction for a description of the revision process]

1987 SIC code	Kind of business	1995	1994	1993	1992	1991
	Arrangement of Passenger Transportation					
472	Arrangement of passenger transportation	55	51	49	47	46
4724	Travel agencies	37	34	33	32	31
4725	Tour operators	9	9	8	8	8
	Hotels, Rooming, Houses, Camps, and Other Lodging Places					
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis	330	312	292	280	261
701	Hotels and motels	317	300	281	270	252
703	Camps and recreational vehicle parks	10	9	8	8	7

See footnotes at end of table.

Table 2.13. **Selected Travel and Lodging Services (SIC's 472 and 70)—Estimated Per Capita Receipts for Taxable Firms: 1986 Through 1995**—Continued

[Estimates are in whole dollars. Data for 1993 and 1994 have been revised to reflect the use of 1994 administrative receipts for nonemployer firms. See the introduction for a description of the revision process]

1987 SIC code	Kind of business	1990	1989	1988	1987	1986
	Arrangement of Passenger Transportation					
472	Arrangement of passenger transportation	50	45	39	34	31
4724	Travel agencies	32	(NA)	(NA)	(NA)	(NA)
4725	Tour operators	8	(NA)	(NA)	(NA)	(NA)
	Hotels, Rooming, Houses, Camps, and Other Lodging Places					
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis	259	250	241	223	200
701	Hotels and motels	250	241	233	215	192
703	Camps and recreational vehicle parks	7	7	7	6	6

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. The estimates in this table are subject to approximately the same sampling variability as the estimates shown in table 2.1. Civilian population estimates as of July 1, 1995 - 261,407 (thousands); July 1, 1994 - 258,940 (thousands); July 1, 1993 - 256,328 (thousands); July 1, 1992 - 253,454 (thousands); July 1, 1991 - 250,527 (thousands) July 1, 1990 - 247,763 (thousands); July 1, 1989 - 245,131 (thousands); July 1, 1988 - 242,817 (thousands); July 1, 1987 - 240,550 (thousands); July 1, 1986 - 238,412 (thousands).

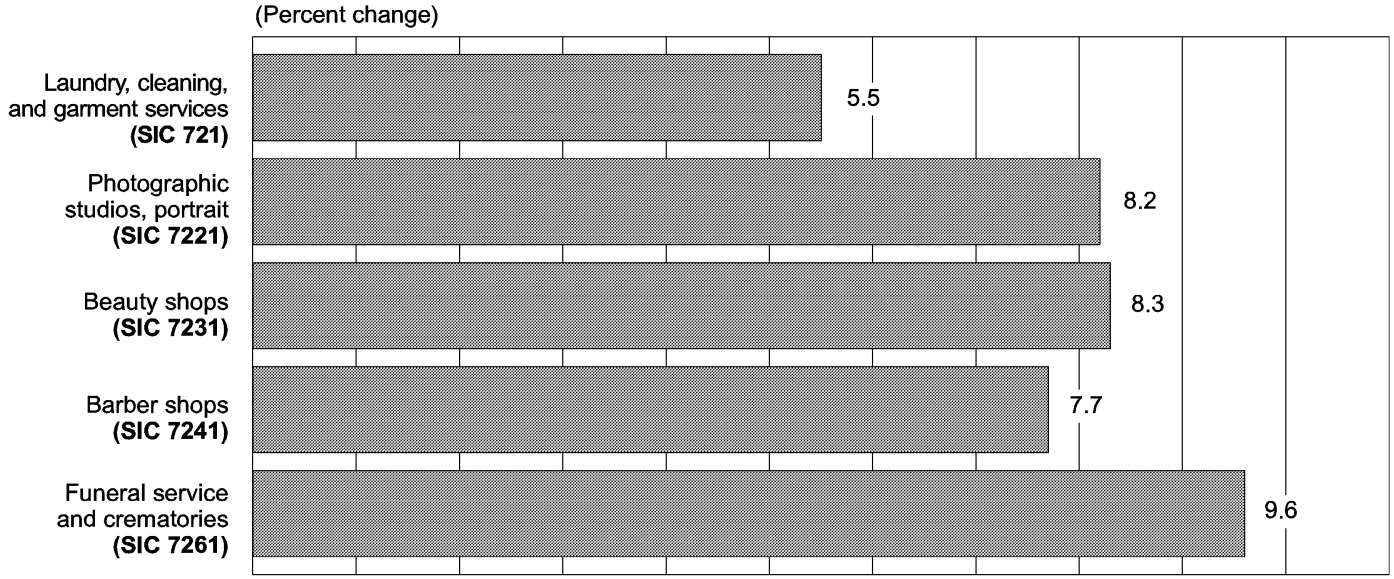
Source: U.S. Department of Commerce, Bureau of the Census: Service Annual Survey: 1995 and Current Population Reports, Series P25-1127 and 1095.

Chapter 3.
Personal Services (SIC 72)

SUMMARY OF FINDINGS

In 1995, receipts for personal services (SIC 72) were estimated at $69.9 billion, a 6.6 (±1.1) percent increase from 1994. Receipts for laundry, cleaning, and garment services (SIC 721) were estimated at $21.0 billion, a 5.5 percent increase from 1994. Receipts for carpet and upholstery cleaning (SIC 7217) totaled $2.4 billion in 1995. Receipts for photographic and portrait studios (SIC 7221) were estimated at $5.1 billion, an 8.2 percent increase from 1994. Beauty shops (SIC 7231) had an estimated receipts of $16.7 billion, an 8.3 percent increase from 1994. Receipts for funeral homes and crematories (SIC 7261) were estimated at $9.2 billion, a 9.6 percent increase from 1994. Receipts for tax return preparation services (SIC 7291) were estimated at $2.9 billion, a 11.1 percent increase from 1994.

Figure 3.1.
Selected Personal Services (SIC 72)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1994 to 1995



Note: Estimates are for employer and nonemployer firms. Data for 1993 and 1994 have revised to reflect the use of administrative receipts for nonemployer firms. Estimates are not adjusted for price changes. See appendix A, table A–3.1 for measures of sampling variability (coefficients of variability).

Source: U.S. Bureau of the Census, *Service Annual Survey: 1995.*

Table 3.1. **Selected Personal Services (SIC 72)—Estimated Receipts for Taxable Firms: 1986 Through 1995**

[Dollar volume estimates are in millions of dollars. Data for 1993 and 1994 have been revised to reflect the use of 1994 administrative receipts for nonemployer firms. See the introduction for a description of the revision process]

1987 SIC code	Kind of business	1995	1994	1993	1992	1991
72	Personal services	69,911	65,582	62,380	59,597	54,620
721	Laundry, cleaning, and garment services	20,993	19,907	19,162	18,805	17,579
7211	Power laundries, family and commercial	884	873	896	898	830
7213	Linen supply	2,701	2,656	2,613	2,672	2,496
7215	Coin-operated laundries and dry cleaning	3,230	2,985	2,904	2,931	3,072
7216	Dry cleaning plants, except rug cleaning	6,007	5,743	5,511	5,467	4,538
7217	Carpet and upholstery cleaning	2,367	2,313	2,209	1,946	1,764
7218	Industrial launderers	4,432	4,072	3,762	3,656	3,487
7221	Photographic studios, portrait	5,141	4,750	4,577	4,280	3,922
7231	Beauty shops	16,708	15,429	14,746	14,436	13,138
7241	Barber shops	1,726	1,602	1,537	1,515	1,466
7261	Funeral service and crematories	9,211	8,405	8,116	7,588	7,119
7291	Tax return preparation services	2,863	2,576	2,169	1,838	1,643

See footnotes at end of table.

Table 3.1. **Selected Personal Services (SIC 72)—Estimated Receipts for Taxable Firms: 1986 Through 1995**—Continued

[Dollar volume estimates are in millions of dollars. Data for 1993 and 1994 have been revised to reflect the use of 1994 administrative receipts for nonemployer firms. See the introduction for a description of the revision process]

1987 SIC code	Kind of business	1990	1989	1988	1987	1986
72	Personal services	54,736	51,832	48,329	43,247	39,587
721	Laundry, cleaning, and garment services	17,347	16,616	15,700	14,183	13,257
7211	Power laundries, family and commercial	818	824	875	849	750
7213	Linen supply	2,387	2,283	2,277	2,131	2,065
7215	Coin-operated laundries and dry cleaning	3,214	2,927	2,506	2,132	1,993
7216	Dry cleaning plants, except rug cleaning	4,412	4,758	4,656	4,365	3,912
7217	Carpet and upholstery cleaning	1,692	1,410	1,326	1,220	1,333
7218	Industrial launderers	3,311	3,237	3,084	2,711	2,437
7221	Photographic studios, portrait	3,749	3,412	3,261	2,929	2,688
7231	Beauty shops	12,841	12,527	11,521	10,639	9,673
7241	Barber shops	1,439	1,390	1,434	1,351	1,272
7261	Funeral service and crematories	6,825	6,396	6,198	5,668	5,408
7291	Tax return preparation services	1,455	(NA)	(NA)	(NA)	(NA)

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-3.1 for estimated measures of sampling variability (coefficients of variation).

Table 3.2. **Selected Personal Services (SIC 72)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1986 Through 1995**

[Data for 1993 and 1994 have been revised to reflect the use of 1994 administrative receipts for nonemployer firms. See the introduction for a description of the revision process]

1987 SIC code	Kind of business	1995/1994	1994/1993	1993/1992	1992/1991	1991/1990
72	Personal services	6.6	5.1	4.7	9.1	–0.2
721	Laundry, cleaning, and garment services	5.5	3.9	1.9	7.0	1.3
7211	Power laundries, family and commercial	1.3	–2.6	–0.2	8.2	1.5
7213	Linen supply	1.7	1.6	–2.2	7.1	4.6
7215	Coin-operated laundries and dry cleaning	8.2	2.8	–0.9	–4.6	–4.4
7216	Dry cleaning plants, except rug cleaning	4.6	4.2	0.8	20.5	2.9
7217	Carpet and upholstery cleaning	2.3	4.7	13.5	10.3	4.3
7218	Industrial launderers	8.8	8.2	2.9	4.8	5.3
7221	Photographic studios, portrait	8.2	3.8	6.9	9.1	4.6
7231	Beauty shops	8.3	4.6	2.1	9.9	2.3
7241	Barber shops	7.7	4.2	1.5	3.3	1.9
7261	Funeral service and crematories	9.6	3.6	7.0	6.6	4.3
7291	Tax return preparation services	11.1	18.8	18.0	11.9	12.9

See footnotes at end of table.

Table 3.2. **Selected Personal Services (SIC 72)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1986 Through 1995**—Continued

[Data for 1993 and 1994 have been revised to reflect the use of 1994 administrative receipts for nonemployer firms. See the introduction for a description of the revision process]

1987 SIC code	Kind of business	1990/1989	1989/1988	1988/1987	1987/1986	1986/1985
72	Personal services	5.6	7.2	11.8	9.2	7.9
721	Laundry, cleaning, and garment services	4.4	5.8	10.7	7.0	3.5
7211	Power laundries, family and commercial	–0.7	–5.8	3.1	13.2	7.8
7213	Linen supply	4.6	0.3	6.9	3.2	7.3
7215	Coin-operated laundries and dry cleaning	9.8	16.8	17.5	7.0	6.9
7216	Dry cleaning plants, except rug cleaning	–7.3	2.2	6.7	11.6	4.0
7217	Carpet and upholstery cleaning	20.0	6.3	8.7	–8.5	0.6
7218	Industrial launderers	2.3	5.0	13.8	11.2	1.9
7221	Photographic studios, portrait	9.9	4.6	11.3	9.0	11.9
7231	Beauty shops	2.5	8.7	8.3	10.0	7.1
7241	Barber shops	3.5	–3.1	6.1	6.2	8.0
7261	Funeral service and crematories	6.7	3.2	9.4	4.8	3.9
7291	Tax return preparation services	(NA)	(NA)	(NA)	(NA)	(NA)

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-3.1 for estimated measures of sampling variability (coefficients of variation).

Table 3.3. **Selected Personal Services (SIC 72)—Estimated Per Capita Receipts for Taxable Firms: 1986 Through 1995**

[Estimates are in whole dollars. Data for 1993 and 1994 have been revised to reflect the use of 1994 administrative receipts for nonemployer firms. See the introduction for a description of the revision process]

1987 SIC code	Kind of business	1995	1994	1993	1992	1991
72	Personal services	267	253	243	235	218
721	Laundry, cleaning, and garment services	80	77	75	74	70
7211	Power laundries, family and commercial	3	3	3	4	3
7213	Linen supply	10	10	10	11	10
7215	Coin-operated laundries and dry cleaning	12	12	11	12	12
7216	Dry cleaning plants, except rug cleaning	23	22	21	22	18
7217	Carpet and upholstery cleaning	9	9	9	8	7
7218	Industrial launderers	17	16	15	14	14
7221	Photographic studios, portrait	20	18	18	17	16
7231	Beauty shops	64	60	58	57	52
7241	Barber shops	7	6	6	6	6
7261	Funeral service and crematories	35	32	32	30	28
7291	Tax return preparation services	11	10	8	7	7

See footnotes at end of table.

Table 3.3. **Selected Personal Services (SIC 72)—Estimated Per Capita Receipts for Taxable Firms: 1986 Through 1995**—Continued

[Estimates are in whole dollars. Data for 1993 and 1994 have been revised to reflect the use of 1994 administrative receipts for nonemployer firms. See the introduction for a description of the revision process]

1987 SIC code	Kind of business	1990	1989	1988	1987	1986
72	Personal services	221	211	199	180	166
721	Laundry, cleaning, and garment services	70	68	65	59	56
7211	Power laundries, family and commercial	3	3	4	4	3
7213	Linen supply	10	9	9	9	9
7215	Coin-operated laundries and dry cleaning	13	12	10	9	8
7216	Dry cleaning plants, except rug cleaning	18	19	19	18	16
7217	Carpet and upholstery cleaning	7	6	5	5	6
7218	Industrial launderers	13	13	13	11	10
7221	Photographic studios, portrait	15	14	13	12	11
7231	Beauty shops	52	51	47	44	41
7241	Barber shops	6	6	6	6	5
7261	Funeral service and crematories	28	26	26	24	23
7291	Tax return preparation services	6	(NA)	(NA)	(NA)	(NA)

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. The estimates in this table are subject to approximately the same sampling variability as the estimates shown in table 2.1. Civilian population estimates as of July 1, 1995 - 261,407 (thousands); July 1, 1994 - 258,940 (thousands); July 1, 1993 - 256,328 (thousands); July 1, 1992 - 253,454 (thousands); July 1, 1991 - 250,527 (thousands) July 1, 1990 - 247,763 (thousands); July 1, 1989 - 245,131 (thousands); July 1, 1988 - 242,817 (thousands); July 1, 1987 - 240,550 (thousands); July 1, 1986 - 238,412 (thousands).

Source: U.S. Department of Commerce, Bureau of the Census: Service Annual Survey: 1995 and Current Population Reports, Series P25-1127 and 1095.

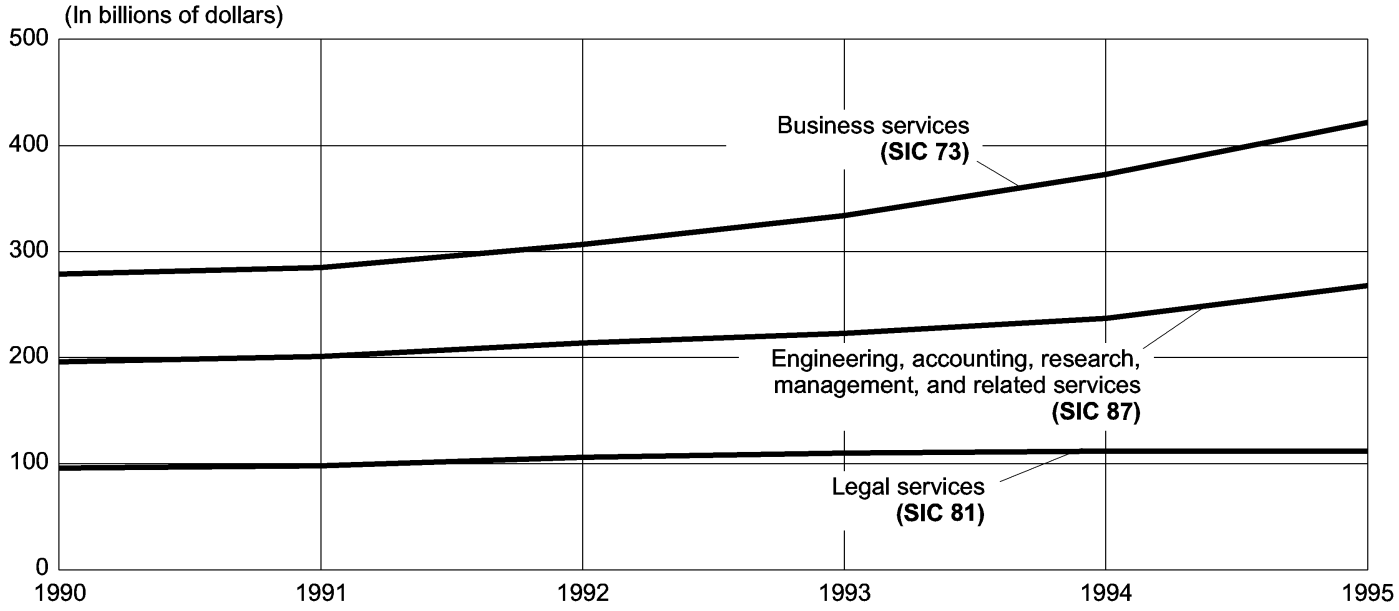
Chapter 4.
Business and Selected Professional Services (SIC's 73, 81, and 87)

SUMMARY OF FINDINGS

Receipts for business services (SIC 73) were $424.3 billion in 1995, up 13 (±1.9) percent from the prior year. Receipts in 1995 for computer programming, data processing, and other computer related services (SIC 737) rose 14.3 percent from 1994 to $152.2 billion. Computer programming services (SIC 7371) increased 15.5 percent from 1994 to $37.4 billion in 1995. Receipts for prepackaged software (SIC 7372) were $31.1 billion in 1995, up 12.6 percent from 1994.

Legal services (SIC 81) had estimated receipts of $114.4 billion in 1995. Engineering, accounting, research, management and related services (SIC 87) increased 12.9 (±1.8) percent from the previous year to $269.7 billion. Commercial, physical and biological research (SIC 8731) increased 6.1 percent from 1993 to $15.2 billion in 1995. Management and public relations services (SIC 874) had 1995 receipts of $95.7 billion, up 16.8 percent from the previous year.

Figure 4.1
Business and Selected Professional Services (SIC's 73, 81, and 87)—Estimated Receipts for Taxable Firms, by Industry: 1990 Through 1995



Note: Estimates are employer and nonemployer firms. Data for 1993 and 1994 have been Revised to Reflect the use of 1994 Administrative Receipts for Nonemployer firms. Estimates are not adjusted for price changes. See appendix A, table A–4.1 for estimated measures of sampling variability (coefficients of variation).

Source: U.S. Bureau of the Census, *Service Annual Survey: 1995.*

Table 4.1. **Selected Business and Professional Services (SIC's 73, 81, and 87)—Estimated Receipts for Taxable Firms: 1986 Through 1995**

[Dollar volume estimates are in millions of dollars. Data for 1993 and 1994 have been revised to reflect the use of 1994 administrative receipts for nonemployer firms. See the introduction for a description of the revision process]

1987 SIC code	Kind of business	1995	1994	1993	1992	1991
	Business Services					
73	Business services	424,322	374,850	336,491	309,439	287,214
731	Advertising	28,595	24,965	23,782	22,672	21,330
7311	Advertising agencies	20,013	17,505	16,827	15,956	15,200
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	7,659	7,035	6,939	6,377	6,016
733	Mailing, reproduction, commercial art and photography, and stenographic services	25,414	22,928	22,214	20,990	20,421
7331	Direct mail advertising services	8,472	7,900	7,609	6,805	6,546
7336	Commercial art and graphic design	6,935	6,395	6,076	6,168	6,129
734	Services to dwellings and other buildings	28,780	26,406	23,818	23,586	22,424
7342	Disinfecting and pest control services	6,024	5,405	5,079	4,928	4,811
7349	Building cleaning and maintenance services, n.e.c	22,756	21,001	18,739	18,658	17,613
735	Miscellaneous equipment rental and leasing	29,639	26,510	24,582	22,782	22,585
7352	Medical equipment rental and leasing	3,843	3,485	3,567	3,210	2,783
7353	Heavy construction equipment rental and leasing	6,231	5,112	4,519	4,090	4,537
7359	Equipment rental and leasing, n.e.c	19,565	17,913	16,496	15,482	15,265
736	Personnel supply services	62,476	49,670	42,919	38,710	33,445
7361	Employment agencies	7,264	6,220	5,480	4,981	5,153
7363	Help supply services	55,212	43,450	37,439	33,729	28,292
737	Computer programming, data processing, and other computer related services	152,213	133,143	116,834	104,651	94,363
7371	Computer programming services	37,447	32,434	27,964	24,973	23,376
7372	Prepackaged software	31,087	27,597	24,648	21,236	18,306
7373	Computer integrated systems design	20,592	18,953	17,084	15,177	13,751
7374	Computer processing and data preparation and processing services	31,144	26,641	22,604	20,447	18,824
7375	Information retrieval services	5,489	4,644	4,316	3,931	3,691
7376	Computer facilities management services	3,110	2,814	2,638	2,608	2,206
7377	Computer rental and leasing	2,213	2,205	2,252	2,385	2,396
7378	Computer maintenance and repair	8,228	7,764	7,559	7,660	6,919
7379	Computer related services, n.e.c	12,903	10,091	7,769	6,234	4,894
738	Miscellaneous business services	89,546	84,193	75,403	69,671	66,630
7381	Detective, guard, and armored car services	11,836	10,634	10,188	9,670	9,555
7382	Security systems services	5,230	4,580	3,999	3,629	3,381
7384	Photofinishing laboratories	5,892	6,047	6,126	5,678	5,675
	Legal Services					
81	Legal services	114,357	113,787	111,749	108,443	100,027
	Engineering, Accounting, Research, Management, and Related Services					
87	Engineering, accounting, research, management, and related services	269,718	238,940	224,710	215,624	202,696
871	Engineering, architectural, and surveying services	96,024	87,388	84,172	83,033	80,716
8711	Engineering services	76,587	69,754	67,897	67,716	65,788
8712	Architectural services	16,433	14,789	13,539	12,682	12,279
8713	Surveying services	3,004	2,845	2,736	2,635	2,649
8721	Accounting, auditing, and bookkeeping services	49,702	43,059	40,004	37,191	33,738
873, ex. 8733	Research, development, and testing services, except noncommercial research organizations	28,245	26,550	25,097	22,910	20,886
8731	Commercial physical and biological research	15,150	14,274	13,345	11,850	10,705
8732	Commercial economic, sociological, and educational research	7,046	6,748	6,603	6,250	5,734
8734	Testing laboratories	6,049	5,528	5,149	4,810	4,447
874	Management and public relations services	95,747	81,943	75,437	72,490	67,356
8741	Management services	32,000	26,813	24,600	23,774	21,788
8742	Management consulting services	43,300	36,722	33,673	31,913	29,839
8743	Public relations services	4,140	3,650	3,493	3,468	3,398
8744	Facilities support management services	6,405	6,309	5,455	5,625	5,617
8748	Business consulting services, n.e.c	9,902	8,449	8,216	7,710	6,714

See footnotes at end of table.

Table 4.1. **Selected Business and Professional Services (SIC's 73, 81, and 87)—Estimated Receipts for Taxable Firms: 1986 Through 1995**—Continued

[Dollar volume estimates are in millions of dollars. Data for 1993 and 1994 have been revised to reflect the use of 1994 administrative receipts for nonemployer firms. See the introduction for a description of the revision process]

1987 SIC code	Kind of business	1990	1989	1988	1987	1986
	Business Services					
73	Business services	280,699	251,648	223,369	188,856	170,250
731	Advertising	21,986	20,277	18,897	16,803	15,760
7311	Advertising agencies	16,089	14,849	13,695	12,007	11,736
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	5,827	5,380	4,880	4,685	4,002
733	Mailing, reproduction, commercial art and photography, and stenographic services	20,775	19,697	18,792	17,737	15,733
7331	Direct mail advertising services	6,956	5,975	5,623	4,659	4,287
7336	Commercial art and graphic design	6,069	(NA)	(NA)	(NA)	(NA)
734	Services to dwellings and other buildings	22,343	20,264	17,555	15,649	14,632
7342	Disinfecting and pest control services	4,526	4,055	3,765	3,363	2,919
7349	Building cleaning and maintenance services, n.e.c	17,817	16,209	13,790	12,286	11,713
735	Miscellaneous equipment rental and leasing	23,083	21,038	18,976	15,472	14,744
7352	Medical equipment rental and leasing	2,511	2,197	1,936	1,552	1,318
7353	Heavy construction equipment rental and leasing	5,091	(NA)	(NA)	(NA)	(NA)
7359	Equipment rental and leasing, n.e.c	15,481	(NA)	(NA)	(NA)	(NA)
736	Personnel supply services	32,540	28,636	25,270	20,336	16,492
7361	Employment agencies	6,160	5,413	4,896	4,215	3,964
7363	Help supply services	26,380	23,223	20,374	16,121	12,528
737	Computer programming, data processing, and other computer related services	88,299	78,653	68,305	56,004	50,564
7371	Computer programming services	21,318	(NA)	(NA)	(NA)	(NA)
7372	Prepackaged software	16,523	(NA)	(NA)	(NA)	(NA)
7373	Computer integrated systems design	12,916	(NA)	(NA)	(NA)	(NA)
7374	Computer processing and data preparation and processing services	17,820	(NA)	(NA)	(NA)	(NA)
7375	Information retrieval services	3,547	(NA)	(NA)	(NA)	(NA)
7376	Computer facilities management services	1,994	(NA)	(NA)	(NA)	(NA)
7377	Computer rental and leasing	2,644	(NA)	(NA)	(NA)	(NA)
7378	Computer maintenance and repair	7,000	(NA)	(NA)	(NA)	(NA)
7379	Computer related services, n.e.c	4,537	(NA)	(NA)	(NA)	(NA)
738	Miscellaneous business services	65,846	57,703	50,694	42,170	38,323
7381	Detective, guard, and armored car services	9,018	(NA)	(NA)	(NA)	(NA)
7382	Security systems services	3,406	(NA)	(NA)	(NA)	(NA)
7384	Photofinishing laboratories	5,604	5,696	5,230	4,703	4,501
	Legal Services					
81	Legal services	97,640	89,144	81,636	72,115	63,390
	Engineering, Accounting, Research, Management, and Related Services					
87	Engineering, accounting, research, management, and related services	198,395	183,528	160,446	139,897	127,885
871	Engineering, architectural, and surveying services	80,519	74,170	63,127	57,051	51,319
8711	Engineering services	64,791	(NA)	(NA)	(NA)	(NA)
8712	Architectural services	13,021	(NA)	(NA)	(NA)	(NA)
8713	Surveying services	2,707	(NA)	(NA)	(NA)	(NA)
8721	Accounting, auditing, and bookkeeping services	32,593	32,291	29,237	26,612	22,911
873, ex. 8733	Research, development, and testing services, except noncommercial research organizations	20,434	18,125	15,789	12,853	12,193
8731	Commercial physical and biological research	10,629	9,342	8,063	6,566	6,299
8732	Commercial economic, sociological, and educational research	5,629	5,288	4,860	4,105	3,924
8734	Testing laboratories	4,176	3,495	2,866	2,182	1,970
874	Management and public relations services	64,849	58,942	52,293	43,381	41,462
8741	Management services	20,627	(NA)	(NA)	(NA)	(NA)
8742	Management consulting services	28,931	(NA)	(NA)	(NA)	(NA)
8743	Public relations services	3,677	(NA)	(NA)	(NA)	(NA)
8744	Facilities support management services	5,336	4,803	4,059	3,708	3,535
8748	Business consulting services, n.e.c	6,278	(NA)	(NA)	(NA)	(NA)

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. For selected SIC's (81, 873, and 874 ex. 8744), estimates are for taxable firms only. Revenue and expense estimates of tax-exempt firms and organizations are shown in tables 1.3 and 1.5 for SIC's 81, 873, and 874, excluding 8744. See appendix A, table A-4.1 for estimated measures of sampling variability (coefficients of variation).

Table 4.2. **Selected Business and Professional Services (SIC's 73, 81, and 87)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1986 Through 1995**

[Data for 1993 and 1994 have been revised to reflect the use of 1994 administrative receipts for nonemployer firms. See the introduction for a description of the revision process]

1987 SIC code	Kind of business	1995/1994	1994/1993	1993/1992	1992/1991	1991/1990
	Business Services					
73	Business services	13.2	11.4	8.7	7.7	2.3
731	Advertising	14.5	5.0	4.9	6.3	–3.0
7311	Advertising agencies	14.3	4.0	5.5	5.0	–5.5
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	8.9	1.4	8.8	6.0	3.2
733	Mailing, reproduction, commercial art and photography, and stenographic services	10.8	3.2	5.8	2.8	–1.7
7331	Direct mail advertising services	7.2	3.8	11.8	4.0	–5.9
7336	Commercial art and graphic design	8.4	5.3	–1.5	0.6	1.0
734	Services to dwellings and other buildings	9.0	10.9	1.0	5.2	0.4
7342	Disinfecting and pest control services	11.5	6.4	3.1	2.4	6.3
7349	Building cleaning and maintenance services, n.e.c	8.4	12.1	0.4	5.9	–1.1
735	Miscellaneous equipment rental and leasing	11.8	7.8	7.9	0.9	–2.2
7352	Medical equipment rental and leasing	10.3	–2.3	11.1	15.3	10.8
7353	Heavy construction equipment rental and leasing	21.9	13.1	10.5	–9.9	–10.9
7359	Equipment rental and leasing, n.e.c	9.2	8.6	6.5	1.4	–1.4
736	Personnel supply services	25.8	15.7	10.9	15.7	2.8
7361	Employment agencies	16.8	13.5	10.0	–3.3	–16.3
7363	Help supply services	27.1	16.1	11.0	19.2	7.2
737	Computer programming, data processing, and other computer related services	14.3	14.0	11.6	10.9	6.9
7371	Computer programming services	15.5	16.0	12.0	6.8	9.7
7372	Prepackaged software	12.6	12.0	16.1	16.0	10.8
7373	Computer integrated systems design	8.6	10.9	12.6	10.4	6.5
7374	Computer processing and data preparation and processing services	16.9	17.9	10.5	8.6	5.6
7375	Information retrieval services	18.2	7.6	9.8	6.5	4.1
7376	Computer facilities management services	10.5	6.7	1.2	18.2	10.6
7377	Computer rental and leasing	0.4	–2.1	–5.6	–0.5	–9.4
7378	Computer maintenance and repair	6.0	2.7	–1.3	10.7	–1.2
7379	Computer related services, n.e.c	27.9	29.9	24.6	27.4	7.9
738	Miscellaneous business services	6.4	11.7	8.2	4.6	1.2
7381	Detective, guard, and armored car services	11.3	4.4	5.4	1.2	6.0
7382	Security systems services	14.2	14.5	10.2	7.3	–0.7
7384	Photofinishing laboratories	–2.6	–1.3	7.9	0.1	1.3
	Legal Services					
81	Legal services	0.5	1.8	3.0	8.4	2.4
	Engineering, Accounting, Research, Management, and Related Services					
87	Engineering, accounting, research, management, and related services	12.9	6.3	4.2	6.4	2.2
871	Engineering, architectural, and surveying services	9.9	3.8	1.4	2.9	0.2
8711	Engineering services	9.8	2.7	0.3	2.9	1.5
8712	Architectural services	11.1	9.2	6.8	3.3	–5.7
8713	Surveying services	5.6	4.0	3.8	–0.5	–2.1
8721	Accounting, auditing, and bookkeeping services	15.4	7.6	7.6	10.2	3.5
873, ex. 8733	Research, development, and testing services, except noncommercial research organizations	6.4	5.8	9.5	9.7	2.2
8731	Commercial physical and biological research	6.1	7.0	12.6	10.7	0.7
8732	Commercial economic, sociological, and educational research	4.4	2.2	5.6	9.0	1.9
8734	Testing laboratories	9.4	7.4	7.0	8.2	6.5
874	Management and public relations services	16.8	8.6	4.1	7.6	3.9
8741	Management services	19.3	9.0	3.5	9.1	5.6
8742	Management consulting services	17.9	9.1	5.5	7.0	3.1
8743	Public relations services	13.4	4.5	0.7	2.1	–7.6
8744	Facilities support management services	1.5	15.7	–3.0	0.1	5.3
8748	Business consulting services, n.e.c	17.2	2.8	6.6	14.8	6.9

See footnotes at end of table.

Table 4.2. **Selected Business and Professional Services (SIC's 73, 81, and 87)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1986 Through 1995**—Continued

[Data for 1993 and 1994 have been revised to reflect the use of 1994 administrative receipts for nonemployer firms. See the introduction for a description of the revision process]

1987 SIC code	Kind of business	1990/1989	1989/1988	1988/1987	1987/1986	1986/1985
	Business Services					
73	Business services	11.5	12.7	18.3	10.9	9.2
731	Advertising	8.4	7.3	12.5	6.6	6.0
7311	Advertising agencies	8.4	8.4	14.1	2.3	5.8
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	8.3	10.2	4.2	17.1	7.9
733	Mailing, reproduction, commercial art and photography, and stenographic services	5.5	4.8	5.9	12.7	8.2
7331	Direct mail advertising services	16.4	6.3	20.7	8.7	14.3
7336	Commercial art and graphic design	(NA)	(NA)	(NA)	(NA)	(NA)
734	Services to dwellings and other buildings	10.3	15.4	12.2	7.0	10.0
7342	Disinfecting and pest control services	11.6	7.7	12.0	15.2	3.0
7349	Building cleaning and maintenance services, n.e.c	9.9	17.5	12.2	4.9	11.9
735	Miscellaneous equipment rental and leasing	9.7	10.9	22.6	4.9	5.1
7352	Medical equipment rental and leasing	14.3	13.5	24.7	17.8	21.6
7353	Heavy construction equipment rental and leasing	(NA)	(NA)	(NA)	(NA)	(NA)
7359	Equipment rental and leasing, n.e.c	(NA)	(NA)	(NA)	(NA)	(NA)
736	Personnel supply services	13.6	13.3	24.3	23.3	12.3
7361	Employment agencies	13.8	10.6	16.2	6.3	8.5
7363	Help supply services	13.6	14.0	26.4	28.7	13.6
737	Computer programming, data processing, and other computer related services	12.3	15.1	22.0	10.8	12.0
7371	Computer programming services	(NA)	(NA)	(NA)	(NA)	(NA)
7372	Prepackaged software	(NA)	(NA)	(NA)	(NA)	(NA)
7373	Computer integrated systems design	(NA)	(NA)	(NA)	(NA)	(NA)
7374	Computer processing and data preparation and processing services	(NA)	(NA)	(NA)	(NA)	(NA)
7375	Information retrieval services	(NA)	(NA)	(NA)	(NA)	(NA)
7376	Computer facilities management services	(NA)	(NA)	(NA)	(NA)	(NA)
7377	Computer rental and leasing	(NA)	(NA)	(NA)	(NA)	(NA)
7378	Computer maintenance and repair	(NA)	(NA)	(NA)	(NA)	(NA)
7379	Computer related services, n.e.c	(NA)	(NA)	(NA)	(NA)	(NA)
738	Miscellaneous business services	14.1	13.8	20.2	10.0	7.6
7381	Detective, guard, and armored car services	(NA)	(NA)	(NA)	(NA)	(NA)
7382	Security systems services	(NA)	(NA)	(NA)	(NA)	(NA)
7384	Photofinishing laboratories	–1.6	8.9	11.2	4.5	4.7
	Legal Services					
81	Legal services	9.5	9.2	13.2	13.8	11.5
	Engineering, Accounting, Research, Management, and Related Services					
87	Engineering, accounting, research, management, and related services	8.1	14.4	14.7	9.4	7.4
871	Engineering, architectural, and surveying services	8.6	17.5	10.7	11.2	4.1
8711	Engineering services	(NA)	(NA)	(NA)	(NA)	(NA)
8712	Architectural services	(NA)	(NA)	(NA)	(NA)	(NA)
8713	Surveying services	(NA)	(NA)	(NA)	(NA)	(NA)
8721	Accounting, auditing, and bookkeeping services	0.9	10.4	9.9	16.2	7.9
873, ex. 8733	Research, development, and testing services, except noncommercial research organizations	12.7	14.8	22.8	5.4	11.1
8731	Commercial physical and biological research	13.8	15.9	22.8	4.2	15.2
8732	Commercial economic, sociological, and educational research	6.4	8.8	18.4	4.6	9.7
8734	Testing laboratories	19.5	21.9	31.3	10.8	2.0
874	Management and public relations services	10.0	12.7	20.5	4.6	10.3
8741	Management services	(NA)	(NA)	(NA)	(NA)	(NA)
8742	Management consulting services	(NA)	(NA)	(NA)	(NA)	(NA)
8743	Public relations services	(NA)	(NA)	(NA)	(NA)	(NA)
8744	Facilities support management services	11.1	18.3	9.5	4.9	16.4
8748	Business consulting services, n.e.c	(NA)	(NA)	(NA)	(NA)	(NA)

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. For selected SIC's (81, 873, and 874 ex. 8744), estimates are for taxable firms only. Revenue and expense estimates of tax-exempt firms and organizations are shown in tables 1.3 and 1.5 for SIC's 81, 873, and 874, excluding 8744. See appendix A, table A-4.1 for estimated measures of sampling variability (coefficients of variation).

Table 4.3. **Personnel Supply Services (SIC 736)—Estimated Receipts for Taxable Employer Firms, by Source: 1991 Through 1995**

[Dollar volume estimates are in millions of dollars]

Sources of receipts	1995	1994	1993	1992	1991
Total	61,709	49,032	42,328	38,164	32,900
Placement fees and commissions[1]	2,845	2,447	1,949	1,718	2,093
Temporary help supply	48,420	37,874	32,012	27,755	23,615
Continuing help supply[2]	9,462	8,005	7,262	7,439	6,191

[1]Employer and applicant paid fees.
[2]Employee leasing and all other continuing help supply services.

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-4.2 for estimated measures of sampling variability (coefficients of variation).

Table 4.4. **Personnel Supply Services (SIC 736)—Estimated Year-to-Year Percent Change in Receipts for Taxable Employer Firms, by Source: 1991 Through 1995**

Sources of receipts	1995/1994	1994/1993	1993/1992	1992/1991	1991/1990
Total	25.9	15.8	10.9	16.0	3.1
Placement fees and commissions[1]	16.3	25.6	13.4	–17.9	–22.7
Temporary help supply	27.8	18.3	15.3	17.5	3.5
Continuing help supply[2]	18.2	10.2	–2.4	20.2	19.0

[1]Employer and applicant paid fees.
[2]Employee leasing and all other continuing help supply services.

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-4.2 for estimated measures of sampling variability (coefficients of variation).

Table 4.5. **Personnel Supply Services (SIC 736)—Estimated Receipts from Supplying Temporary Help, by Source for Taxable Employer Firms: 1991 Through 1995**

[Dollar volume estimates are in millions of dollars]

Sources of receipts	1995	1994	1993	1992	1991
Total personnel supply services	61,709	49,032	42,328	38,164	32,900
Total receipts from temporary help supply services[1]	48,420	37,874	32,012	27,755	23,615
Office support	13,656	10,715	10,962	10,291	9,103
Secretaries	8,687	6,821	7,245	6,843	5,249
Clerks	3,577	2,900	2,778	2,529	2,172
Other office support	1,392	994	939	919	1,682
Technical and professional[2]	13,833	10,021	7,447	6,174	4,901
Accountants	1,147	749	728	771	486
Medical[3]	5,020	4,109	3,690	3,442	3,691
Hospital staff	155	147	129	185	221
Industrial and construction[4]	15,202	12,386	9,367	7,640	5,826
Laborers	11,392	9,154	6,534	5,892	4,277

[1]Receipts are from supplying temporary help for all firms providing personnel supply services, including employment agencies and other firms whose primary activity is other than providing temporary help supply services.
[2]Includes engineers, programmers, data processors, sales and marketing staff, and other technical and professional personnel.
[3]Includes administrators, technicians, nurses, home health care workers, and other medical personnel.
[4]Includes drivers and warehousemen, security guards, janitors and cleaning personnel, and other industrial and construction personnel.

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-4.3 for estimated measures of sampling variability (coefficients of variation).

Table 4.6. **Personnel Supply Services (SIC 736)—Estimated Year-to-Year Percent Change in Receipts from Supplying Temporary Help, by Source for Taxable Employer Firms: 1991 Through 1995**

Sources of receipts	1995/1994	1994/1993	1993/1992	1992/1991	1991/1990
Total personnel supply services	25.9	15.8	10.9	16.0	3.1
Total receipts from temporary help supply services[1]	27.8	18.3	15.3	17.5	3.5
Office support	27.4	–2.3	6.5	13.1	–1.2
Secretaries	27.4	–5.9	5.9	30.4	–6.7
Clerks	23.3	4.4	9.8	16.4	6.8
Other office support	40.0	5.9	2.2	–45.4	8.3
Technical and professional[2]	38.0	34.6	20.6	26.0	–4.8
Accountants	53.1	2.9	–5.6	58.6	–11.5
Medical[3]	22.2	11.4	7.2	–6.7	16.4
Hospital staff	5.4	14.0	–30.3	–16.3	–0.5
Industrial and construction[4]	22.7	32.2	22.6	31.1	12.5
Laborers	24.4	40.1	10.9	37.8	15.4

[1]Receipts are from supplying temporary help for all firms providing personnel supply services, including employment agencies and other firms whose primary activity is other than providing temporary help supply services.
[2]Includes engineers, programmers, data processors, sales and marketing staff, and other technical and professional personnel.
[3]Includes administrators, technicians, nurses, home health care workers, and other medical personnel.
[4]Includes drivers and warehousemen, security guards, janitors and cleaning personnel, and other industrial and construction personnel.

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-4.3 for estimated measures of sampling variability (coefficients of variation).

Table 4.7. **Personnel Supply Services (SIC 736)—Sources of Receipts from Supplying Temporary Help, as a Percent of Total Temporary Help Supply Services for Taxable Employer Firms: 1991 Through 1995**

Sources of receipts	1995	1994	1993	1992	1991
Total receipts from temporary help supply services[1]	100.0	100.0	100.0	100.0	100.0
Office support	28.2	28.3	34.2	37.1	38.5
Secretaries	17.9	18.0	22.6	24.7	22.2
Clerks	7.4	7.7	8.7	9.1	9.2
Other office support	2.9	2.6	2.9	3.3	7.1
Technical and professional[2]	28.6	26.5	23.3	22.2	20.8
Accountants	2.4	2.0	2.3	2.8	2.1
Medical[3]	10.4	10.8	11.5	12.4	15.6
Hospital staff	0.3	0.4	0.4	0.7	0.9
Industrial and construction[4]	31.4	32.7	29.3	27.5	24.7
Laborers	23.5	24.2	20.4	21.2	18.1

[1]Receipts are from supplying temporary help for all firms providing personnel supply services, including employment agencies and other firms whose primary activity is other than providing temporary help supply services.
[2]Includes engineers, programmers, data processors, sales and marketing staff, and other technical and professional personnel.
[3]Includes administrators, technicians, nurses, home health care workers, and other medical personnel.
[4]Includes drivers and warehousemen, security guards, janitors and cleaning personnel, and other industrial and construction personnel.

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-4.3 for estimated measures of sampling variability (coefficients of variation).

Table 4.8. **Computer Programming, Data Processing, and Other Computer Related Services (SIC 737)—Estimated Receipts for Taxable Employer Firms, by Source: 1991 Through 1995**

[Dollar volume estimates are in millions of dollars]

Sources of receipts	1995	1994	1993	1992	1991
Total	147,517	128,980	113,068	101,074	91,156
Computer integrated systems	16,850	15,282	12,995	10,861	10,097
Custom computer programming and software design	23,569	19,505	16,123	14,087	11,835
Prepackaged computer software design, development, and production	34,203	29,972	27,270	23,986	20,635
Information retrieval services	4,439	3,927	3,439	3,146	2,831
Computer processing and data preparation services	28,215	24,513	20,589	18,798	17,313
Computer facilities management services	2,762	2,602	2,390	2,283	2,110
Computer rental and leasing	2,730	2,803	2,718	2,711	2,790
Maintenance and repair of computers and peripheral equipment	12,609	11,656	11,362	11,143	11,171
Computer consulting	8,356	6,729	5,509	4,971	4,272
Other computer services	8,415	7,275	6,272	5,581	4,877
All other receipts	5,369	4,716	4,401	3,507	3,225

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. See appendix A, table A-4.4 for estimated measures of sampling variability (coefficients of variation).

Table 4.9. **Computer Programming, Data Processing, and Other Computer Related Services (SIC 737)—Estimated Year-to-Year Percent Change in Receipts for Taxable Employer Firms, by Source: 1991 Through 1995**

Sources of receipts	1995/1994	1994/1993	1993/1992	1992/1991	1991/1990
Total	14.4	14.1	11.9	10.9	6.9
Computer integrated systems	10.3	17.6	19.6	7.6	(NA)
Custom computer programming and software design	20.8	21.0	14.5	19.0	(NA)
Prepackaged computer software design, development, and production	14.1	9.9	13.7	16.2	(NA)
Information retrieval services	13.0	14.2	9.3	11.1	(NA)
Computer processing and data preparation services	15.1	19.1	9.5	8.6	(NA)
Computer facilities management services	6.1	8.9	4.7	8.2	(NA)
Computer rental and leasing	–2.6	3.1	0.3	–2.8	(NA)
Maintenance and repair of computers and peripheral equipment	8.2	2.6	2.0	–0.3	(NA)
Computer consulting	24.2	22.1	10.8	16.4	(NA)
Other computer services	15.7	16.0	12.4	14.4	(NA)
All other receipts	13.8	7.2	25.5	8.7	(NA)

NA Not available.

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. See appendix A, table A-4.4 for estimated measures of sampling variability (coefficients of variation).

Table 4.10. **Computer Programming, Data Processing, and Other Computer Related Services (SIC 737)—Estimated Percent of Total Dollar Volume for Receipts for Taxable Employer Firms, by Source: 1991 Through 1995**

Sources of receipts	Percent of total dollar volume				
	1995	1994	1993	1992	1991
Total	100.0	100.0	100.0	100.0	100.0
Computer integrated systems	11.4	11.8	11.5	10.7	11.1
Custom computer programming and software design	16.0	15.1	14.3	13.9	13.0
Prepackaged computer software design, development, and production	23.2	23.2	24.1	23.7	22.6
Information retrieval services	3.0	3.0	3.0	3.1	3.1
Computer processing and data preparation services	19.1	19.0	18.2	18.6	19.0
Computer facilities management services	1.9	2.0	2.1	2.3	2.3
Computer rental and leasing	1.9	2.2	2.4	2.7	3.1
Maintenance and repair of computers and peripheral equipment	8.5	9.0	10.0	11.0	12.3
Computer consulting	5.7	5.2	4.9	4.9	4.7
Other computer services	5.7	5.6	5.5	5.5	5.4
All other receipts	3.6	3.7	3.9	3.5	3.5

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. See appendix A, table A-4.4 for estimated measures of sampling variability (coefficients of variation).

Table 4.11. **Management and Public Relations Services (SIC 874)—Estimated Receipts for Taxable Employer Firms, by Source: 1991 Through 1995**

[Dollar volume estimates are in millions of dollars]

Sources of receipts	1995	1994	1993	1992	1991
Total	76,544	64,826	59,188	57,320	53,405
Management and administrative services	33,093	28,066	25,246	24,779	22,710
Construction management	8,596	6,852	6,632	6,542	6,619
Facilities support management services	9,229	8,007	7,033	7,199	7,153
Other management services	15,268	13,207	11,581	11,038	8,938
Consulting, design, and public relations services	33,055	27,771	25,844	25,705	23,974
Management consulting	17,924	14,651	13,472	13,674	12,984
Engineering consulting and design services	3,293	3,142	3,094	3,313	3,359
Tax consulting services	1,941	1,480	1,356	1,466	1,382
Computer consulting and software services	3,524	2,847	2,682	2,258	1,782
Public relations services	2,590	2,384	2,273	2,322	2,349
Other consulting and design services	3,783	3,267	2,967	2,672	2,118
All other sources	10,078	8,741	8,098	6,836	6,481

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. Detail may not add to total due to kinds of business not shown separately. See appendix A, table A-4.5 for estimated measures of sampling variability (coefficients of variation).

Table 4.12. **Management and Public Relations Services (SIC 874)—Estimated Year-to-Year Percent Change in Receipts for Taxable Employer Firms, by Source: 1991 Through 1995**

Sources of receipts	1995/1994	1994/1993	1993/1992	1992/1991	1991/1990
Total	18.1	9.5	3.3	7.3	3.9
Management and administrative services	17.9	11.2	1.9	9.1	(NA)
Construction management	25.5	3.3	1.4	–1.2	(NA)
Facilities support management services	15.3	13.8	–2.3	0.6	(NA)
Other management services	15.6	14.0	4.9	23.5	(NA)
Consulting, design, and public relations services	19.0	7.5	0.5	7.2	(NA)
Management consulting	22.3	8.8	–1.5	5.3	(NA)
Engineering consulting and design services	4.8	1.6	–6.6	–1.4	(NA)
Tax consulting services	31.1	9.1	–7.5	6.1	(NA)
Computer consulting and software services	23.8	6.2	18.8	26.7	(NA)
Public relations services	8.6	4.9	–2.1	–1.1	(NA)
Other consulting and design services	15.8	10.1	11.0	26.2	(NA)
All other sources	15.3	7.9	18.5	5.5	(NA)

NA Not available.

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. Detail may not add to total due to kinds of business not shown separately. See appendix A, table A-4.5 for estimated measures of sampling variability (coefficients of variation).

Table 4.13. **Management and Public Relations Services (SIC 874)—Estimated Percent of Total Dollar Volume of Receipts for Taxable Employer Firms, by Source: 1991 Through 1995**

Sources of receipts	Percent of total dollar volume				
	1995	1994	1993	1992	1991
Total	100.0	100.0	100.0	100.0	100.0
Management and administrative services	43.2	43.3	42.7	43.2	42.5
Construction management	11.2	10.6	11.2	11.4	12.4
Facilities support management services	12.1	12.4	11.9	12.6	13.4
Other management services	19.9	20.4	19.6	19.3	16.7
Consulting, design, and public relations services	43.2	42.8	43.7	44.8	44.9
Management consulting	23.4	22.6	22.8	23.9	24.3
Engineering consulting and design services	4.3	4.8	5.2	5.8	6.3
Tax consulting services	2.5	2.3	2.3	2.6	2.6
Computer consulting and software services	4.6	4.4	4.5	3.9	3.3
Public relations services	3.4	3.7	3.8	4.1	4.4
Other consulting and design services	4.9	5.0	5.0	4.7	4.0
All other sources	13.2	13.5	13.7	11.9	12.1

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. Detail may not add to total due to kinds of business not shown separately. See appendix A, table A-4.5 for estimated measures of sampling variability (coefficients of variation).

Chapter 5.
Automotive Repair, Services, and Parking and Miscellaneous Repair Services (SIC's 75 and 76)

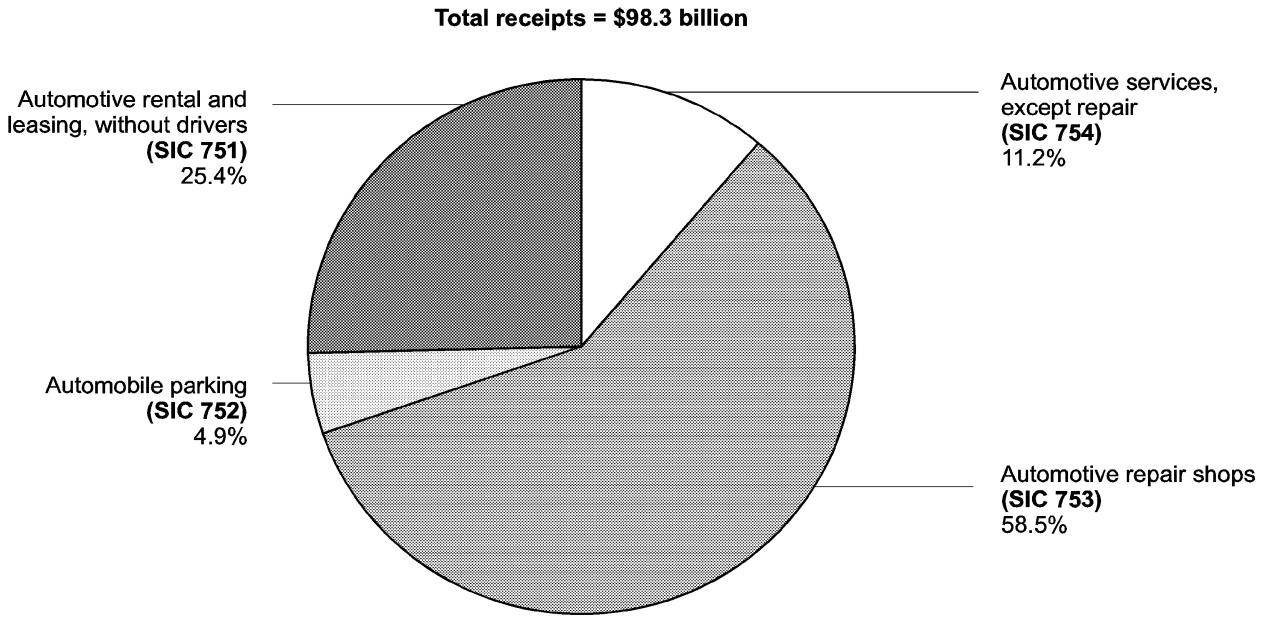
SUMMARY OF FINDINGS

Receipts in 1995 for automotive repair, services, and parking service (SIC 75) were $98.3 billion, up 7.7 (±2.0) percent from 1994. Receipts for 1995 for automotive rental and leasing, without drivers (SIC 751) rose 6.6 percent from 1994 to $24.9 billion. About 59 percent of the total receipts for automotive rental and leasing, without drivers, was from the short-term rental of passenger cars, trucks, utility trailers and recreational vehicles. In 1995, receipts for passenger car rental (SIC 7514) increased 5.7 percent from 1994 to $12.8 billion.

Automotive repair shops (SIC 753) had receipts of $57.5 billion in 1995, up 6.6 percent from the previous year. In 1995, receipts for general automotive repair shops (SIC 7538), which includes diesel engine truck and passenger car engine repairs, increased 8.9 percent from 1994 to $27.7 billion.

Miscellaneous repair services (SIC 76) had receipts in 1995 of $42.7 billion, up 9.2 (±2.8) percent from 1994. Electrical repair shops (SIC 762), including radio and television repair, had receipts of $14.2 billion, gaining 10.7 percent from 1994. Radio and television repair shops (SIC 7622) had estimated receipts of $2.7 billion in 1995.

Figure 5.1
Selected Automotive Repair, Services, and Parking (SIC 75)—Estimated Receipts for Taxable Firms, by Component Industry: 1995



Note: Estimates are obtained from a sample of employer and nonemployer firms.
Estimates are not adjusted for price changes.
Estimated coefficients of variation are as follows: Automotive services, except repair, 6.2; Automotive repair shops, 3.1; Automotive rental and leasing, without drivers, 3.6; and Automobile parking, 4.6.

Source: U.S. Bureau of the Census, *Service Annual Survey: 1995.*

Table 5.1. **Selected Automotive Repair, Services, and Parking and Miscellaneous Repair Services (SIC's 75 and 76)—Estimated Receipts for Taxable Firms: 1986 Through 1995**

[Dollar volume estimates are in millions of dollars. Data for 1993 and 1994 have been revised to reflect the use of 1994 administrative receipts for nonemployer firms. See the introduction for a description of the revision process]

1987 SIC code	Kind of business	1995	1994	1993	1992	1991
	Automotive Repair, Services, and Parking					
75	Automotive repair, services, and parking	98,277	91,287	84,070	78,511	71,542
751	Automotive rental and leasing, without drivers	24,920	23,371	22,260	20,906	20,339
7513	Truck rental and leasing, without drivers	8,700	8,082	7,699	7,568	7,854
7514	Passenger car rental	12,829	12,132	11,369	10,370	9,464
7515	Passenger car leasing	3,000	2,803	2,846	2,657	2,762
752	Automobile parking	4,804	4,270	4,009	3,744	3,305
753	Automotive repair shops	57,536	53,992	49,371	46,200	41,203
7532	Top, body, and upholstery repair and paint shops	16,936	15,899	14,800	13,876	12,844
7533	Automotive exhaust system repair shops	2,541	2,464	2,379	2,211	2,260
7534	Tire retreading and repair shops	1,740	1,639	1,492	1,382	1,293
7536	Automotive glass replacement shops	2,657	2,660	2,252	2,018	1,913
7537	Automotive transmission repair shops	2,404	2,266	2,119	1,983	1,958
7538	General automotive repair shops	27,709	25,438	22,796	21,322	17,745
7539	Automotive repair shops, n.e.c	3,549	3,626	3,533	3,408	3,190
754	Automotive services, except repair	11,017	9,654	8,430	7,661	6,695
7542	Carwashes	4,502	4,175	3,748	3,419	2,998
	Miscellaneous Repair Services					
76	Miscellaneous repair services	42,681	39,101	36,028	35,238	32,401
762	Electrical repair shops	14,224	12,848	12,248	11,876	11,327
7622	Radio and television repair shops	2,689	2,470	2,460	2,297	2,190
7694	Armature rewinding shops	2,737	2,560	2,499	2,454	2,389

See footnotes at end of table.

Table 5.1. **Selected Automotive Repair, Services, and Parking and Miscellaneous Repair Services (SIC's 75 and 76)—Estimated Receipts for Taxable Firms: 1986 Through 1995**—Continued

[Dollar volume estimates are in millions of dollars. Data for 1993 and 1994 have been revised to reflect the use of 1994 administrative receipts for nonemployer firms. See the introduction for a description of the revision process]

1987 SIC code	Kind of business	1990	1989	1988	1987	1986
	Automotive Repair, Services, and Parking					
75	Automotive repair, services, and parking	73,722	70,961	66,053	58,278	53,867
751	Automotive rental and leasing, without drivers	20,803	19,632	18,847	16,679	15,500
7513	Truck rental and leasing, without drivers	8,529	7,927	7,528	6,445	5,788
7514	Passenger car rental	8,990	(NA)	(NA)	(NA)	(NA)
7515	Passenger car leasing	3,010	(NA)	(NA)	(NA)	(NA)
752	Automobile parking	2,959	3,118	2,960	2,691	2,418
753	Automotive repair shops	43,485	41,973	38,578	34,182	31,565
7532	Top, body, and upholstery repair and paint shops	13,532	13,135	12,335	10,586	9,446
7533	Automotive exhaust system repair shops	2,171	(NA)	(NA)	(NA)	(NA)
7534	Tire retreading and repair shops	1,283	(NA)	(NA)	(NA)	(NA)
7536	Automotive glass replacement shops	1,863	(NA)	(NA)	(NA)	(NA)
7537	Automotive transmission repair shops	2,065	(NA)	(NA)	(NA)	(NA)
7538	General automotive repair shops	19,623	(NA)	(NA)	(NA)	(NA)
7539	Automotive repair shops, n.e.c	2,948	(NA)	(NA)	(NA)	(NA)
754	Automotive services, except repair	6,475	6,238	5,668	4,726	4,384
7542	Carwashes	2,841	(NA)	(NA)	(NA)	(NA)
	Miscellaneous Repair Services					
76	Miscellaneous repair services	32,848	30,064	27,659	24,599	22,478
762	Electrical repair shops	11,292	9,579	8,933	7,585	6,495
7622	Radio and television repair shops	2,292	2,202	2,146	2,026	1,864
7694	Armature rewinding shops	2,371	2,341	2,112	2,078	1,915

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-5.1 for estimated measures of sampling variability (coefficients of variation).

Table 5.2. **Selected Automotive Repair, Services, and Parking and Miscellaneous Repair Services (SIC's 75 and 76)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1986 Through 1995**

[Data for 1993 and 1994 have been revised to reflect the use of 1994 administrative receipts for nonemployer firms. See the introduction for a description of the revision process]

1987 SIC code	Kind of business	1995/1994	1994/1993	1993/1992	1992/1991	1991/1990
	Automotive Repair, Services, and Parking					
75	Automotive repair, services, and parking	7.7	8.6	7.1	9.7	–3.0
751	Automotive rental and leasing, without drivers	6.6	5.0	6.5	2.8	–2.2
7513	Truck rental and leasing, without drivers	7.6	5.0	1.7	–3.6	–7.9
7514	Passenger car rental	5.7	6.7	9.6	9.6	5.3
7515	Passenger car leasing	7.0	–1.5	7.1	–3.8	–8.2
752	Automobile parking	12.5	6.5	7.1	13.3	11.7
753	Automotive repair shops	6.6	9.4	6.9	12.1	–5.2
7532	Top, body, and upholstery repair and paint shops	6.5	7.4	6.7	8.0	–5.1
7533	Automotive exhaust system repair shops	3.1	3.6	7.6	–2.2	4.1
7534	Tire retreading and repair shops	6.2	9.9	8.0	6.9	0.8
7536	Automotive glass replacement shops	–0.1	18.1	11.6	5.5	2.7
7537	Automotive transmission repair shops	6.1	6.9	6.9	1.3	–5.2
7538	General automotive repair shops	8.9	11.6	6.9	20.2	–9.6
7539	Automotive repair shops, n.e.c	–2.1	2.6	3.7	6.8	8.2
754	Automotive services, except repair	14.1	14.5	10.0	14.4	3.4
7542	Carwashes	7.8	11.4	9.6	14.0	5.5
	Miscellaneous Repair Services					
76	Miscellaneous repair services	9.2	8.5	2.2	8.8	–1.4
762	Electrical repair shops	10.7	4.9	3.1	4.8	0.3
7622	Radio and television repair shops	8.9	0.4	7.1	4.9	–4.5
7694	Armature rewinding shops	6.9	2.4	1.8	2.7	0.8

See footnotes at end of table.

Table 5.2. **Selected Automotive Repair, Services, and Parking and Miscellaneous Repair Services (SIC's 75 and 76)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1986 Through 1995**—Continued

[Data for 1993 and 1994 have been revised to reflect the use of 1994 administrative receipts for nonemployer firms. See the introduction for a description of the revision process]

1987 SIC code	Kind of business	1990/1989	1989/1988	1988/1987	1987/1986	1986/1985
	Automotive Repair, Services, and Parking					
75	Automotive repair, services, and parking	3.9	7.4	13.3	8.2	4.1
751	Automotive rental and leasing, without drivers	6.0	4.2	13.0	7.6	6.0
7513	Truck rental and leasing, without drivers	7.6	5.3	16.8	11.4	5.6
7514	Passenger car rental	(NA)	(NA)	(NA)	(NA)	(NA)
7515	Passenger car leasing	(NA)	(NA)	(NA)	(NA)	(NA)
752	Automobile parking	–5.1	5.3	10.0	11.3	13.0
753	Automotive repair shops	3.6	8.8	12.9	8.3	3.4
7532	Top, body, and upholstery repair and paint shops	3.0	6.5	16.5	12.1	7.9
7533	Automotive exhaust system repair shops	(NA)	(NA)	(NA)	(NA)	(NA)
7534	Tire retreading and repair shops	(NA)	(NA)	(NA)	(NA)	(NA)
7536	Automotive glass replacement shops	(NA)	(NA)	(NA)	(NA)	(NA)
7537	Automotive transmission repair shops	(NA)	(NA)	(NA)	(NA)	(NA)
7538	General automotive repair shops	(NA)	(NA)	(NA)	(NA)	(NA)
7539	Automotive repair shops, n.e.c	(NA)	(NA)	(NA)	(NA)	(NA)
754	Automotive services, except repair	3.8	10.1	19.9	7.8	–1.6
7542	Carwashes	(NA)	(NA)	(NA)	(NA)	(NA)
	Miscellaneous Repair Services					
76	Miscellaneous repair services	9.3	8.7	12.4	9.4	8.4
762	Electrical repair shops	17.9	7.2	17.8	16.8	9.3
7622	Radio and television repair shops	4.1	2.6	5.9	8.7	0.2
7694	Armature rewinding shops	1.3	10.8	1.6	8.5	3.1

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-5.1 for estimated measures of sampling variability (coefficients of variation).

Table 5.3. **Automotive Rental and Leasing, Without Drivers (SIC 751)—Estimated Receipts for Taxable Employer Firms, by Source: 1991 Through 1995**

[Dollar volume estimates are in millions of dollars]

Sources of receipts	1995	1994	1993	1992	1991
Total	24,489	22,968	21,892	20,573	20,013
Short term rental, without drivers	14,410	13,720	12,880	11,918	11,054
Passenger cars	11,264	10,688	10,015	9,171	8,311
Trucks	2,167	2,016	1,890	1,760	1,673
Truck tractors	457	520	463	463	524
Truck trailers, full and semi	(S)	(S)	(S)	(S)	245
Utility trailers	142	151	159	164	212
Motor homes, travel trailers, and other recreational vehicles	(S)	(S)	(S)	(S)	89
Leasing (except finance leasing), without drivers	6,342	5,849	5,649	5,357	5,526
Passenger cars	1,914	1,793	1,731	1,561	1,608
Trucks	1,618	1,443	1,342	1,335	1,375
Truck tractors	2,123	1,947	1,873	1,879	1,885
Truck trailers, full and semi	687	666	703	582	658
Rental and leasing (except finance leasing) of all other equipment	(S)	(S)	(S)	574	712
Sales of fuels and merchandise	641	629	600	623	659
All other operating receipts	2,484	2,152	2,169	2,101	2,062

S Data do not meet publication standards because of high sampling variability or poor response quality. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction are subject to these same limitations. These unpublished data are for internal use only.

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-5.2 for estimated measures of sampling variability (coefficients of variation).

Table 5.4. **Automotive Rental and Leasing, Without Drivers (SIC 751)—Estimated Year-to-Year Percent Change in Receipts for Taxable Employer Firms, by Source: 1991 Through 1995**

Sources of receipts	1995/1994	1994/1993	1993/1992	1992/1991	1991/1990
Total	6.6	4.9	6.4	2.8	–2.2
Short term rental, without drivers	5.0	6.5	8.1	7.8	(NA)
Passenger cars	5.4	6.7	9.2	10.3	(NA)
Trucks	7.5	6.7	7.4	5.2	(NA)
Truck tractors	–12.1	12.3	0.0	–11.6	(NA)
Truck trailers, full and semi	(S)	(S)	(S)	(S)	(NA)
Utility trailers	–6.0	–5.0	–3.0	–22.6	(NA)
Motor homes, travel trailers, and other recreational vehicles	(S)	(S)	(S)	(S)	(NA)
Leasing (except finance leasing), without drivers	8.4	3.5	5.5	–3.1	(NA)
Passenger cars	6.7	3.6	10.9	–2.9	(NA)
Trucks	12.1	7.5	0.5	–2.9	(NA)
Truck tractors	9.0	4.0	–0.3	–0.3	(NA)
Truck trailers, full and semi	3.2	–5.3	20.8	–11.6	(NA)
Rental and leasing (except finance leasing) of all other equipment	(S)	(S)	(S)	–19.4	(NA)
Sales of fuels and merchandise	1.9	4.8	–3.7	–5.5	(NA)
All other operating receipts	15.4	–0.8	3.2	1.9	(NA)

NA Not available. S Data do not meet publication standards because of high sampling variability or poor response quality. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction are subject to these same limitations. These unpublished data are for internal use only.

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-5.2 for estimated measures of sampling variability (coefficients of variation).

Table 5.5. **Automotive Rental and Leasing, Without Drivers (SIC 751)—Sources of Receipts for Taxable Employer Firms as a Percent of Total Dollar Volume : 1991 Through 1995**

Sources of receipts	Percent of total dollar volume				
	1995	1994	1993	1992	1991
Total	100.0	100.0	100.0	100.0	100.0
Short term rental, without drivers	58.8	59.7	58.8	57.9	55.2
Passenger cars	46.0	46.5	45.7	44.6	41.5
Trucks	8.8	8.8	8.6	8.6	8.4
Truck tractors	1.9	2.3	2.1	2.3	2.6
Truck trailers, full and semi	(S)	(S)	(S)	(S)	1.2
Utility trailers	0.6	0.7	0.7	0.8	1.1
Motor homes, travel trailers, and other recreational vehicles	(S)	(S)	(S)	(S)	0.4
Leasing (except finance leasing), without drivers	25.9	25.5	25.8	26.0	27.6
Passenger cars	7.8	7.8	7.9	7.6	8.0
Trucks	6.6	6.3	6.1	6.5	6.9
Truck tractors	8.7	8.5	8.6	9.1	9.4
Truck trailers, full and semi	2.8	2.9	3.2	2.8	3.3
Rental and leasing (except finance leasing) of all other equipment	(S)	(S)	(S)	2.8	3.6
Sales of fuels and merchandise	2.6	2.7	2.7	3.0	3.3
All other operating receipts	10.1	9.4	9.9	10.2	10.3

S Data do not meet publication standards because of high sampling variability or poor response quality. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction are subject to these same limitations. These unpublished data are for internal use only.

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-5.2 for estimated measures of sampling variability (coefficients of variation).

Table 5.6. **Selected Automotive Repair, Services, and Parking (SIC 75)—Estimated Per Capita Receipts for Taxable Firms: 1986 Through 1995**

[Estimates are in whole dollars. Data for 1993 and 1994 have been revised to reflect the use of 1994 administrative receipts for nonemployer firms. See the introduction for a description of the revision process]

1987 SIC code	Kind of business	1995	1994	1993	1992	1991
75	Automotive repair, services, and parking	376	353	328	310	286
751	Automotive rental and leasing, without drivers	95	90	87	82	81
7514	Passenger car rental	49	47	44	41	38
752	Automobile parking	18	16	16	15	13
753	Automotive repair shops	220	209	193	182	164
754	Automotive services, except repair	42	37	33	30	27
7542	Carwashes	17	16	15	13	12

See footnotes at end of table.

Table 5.6. **Selected Automotive Repair, Services, and Parking (SIC 75)—Estimated Per Capita Receipts for Taxable Firms: 1986 Through 1995**—Continued

[Estimates are in whole dollars. Data for 1993 and 1994 have been revised to reflect the use of 1994 administrative receipts for nonemployer firms. See the introduction for a description of the revision process]

1987 SIC code	Kind of business	1990	1989	1988	1987	1986
75	Automotive repair, services, and parking	298	289	272	242	226
751	Automotive rental and leasing, without drivers	84	80	78	69	65
7514	Passenger car rental	36	(NA)	(NA)	(NA)	(NA)
752	Automobile parking	12	13	12	11	10
753	Automotive repair shops	176	171	159	142	132
754	Automotive services, except repair	26	25	23	20	18
7542	Carwashes	11	(NA)	(NA)	(NA)	(NA)

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. The estimates in this table are subject to approximately the same sampling variability as the estimates shown in table 2.1. Civilian population estimates as of July 1, 1995 - 261,407 (thousands); July 1, 1994 - 258,940 (thousands); July 1, 1993 - 256,328 (thousands); July 1, 1992 - 253,454 (thousands); July 1, 1991 - 250,527 (thousands) July 1, 1990 - 247,763 (thousands); July 1, 1989 - 245,131 (thousands); July 1, 1988 - 242,817 (thousands); July 1, 1987 - 240,550 (thousands); July 1, 1986 - 238,412 (thousands).

Source: U.S. Department of Commerce, Bureau of the Census: Service Annual Survey: 1995 and Current Population Reports, Series P25-1127 and 1095.

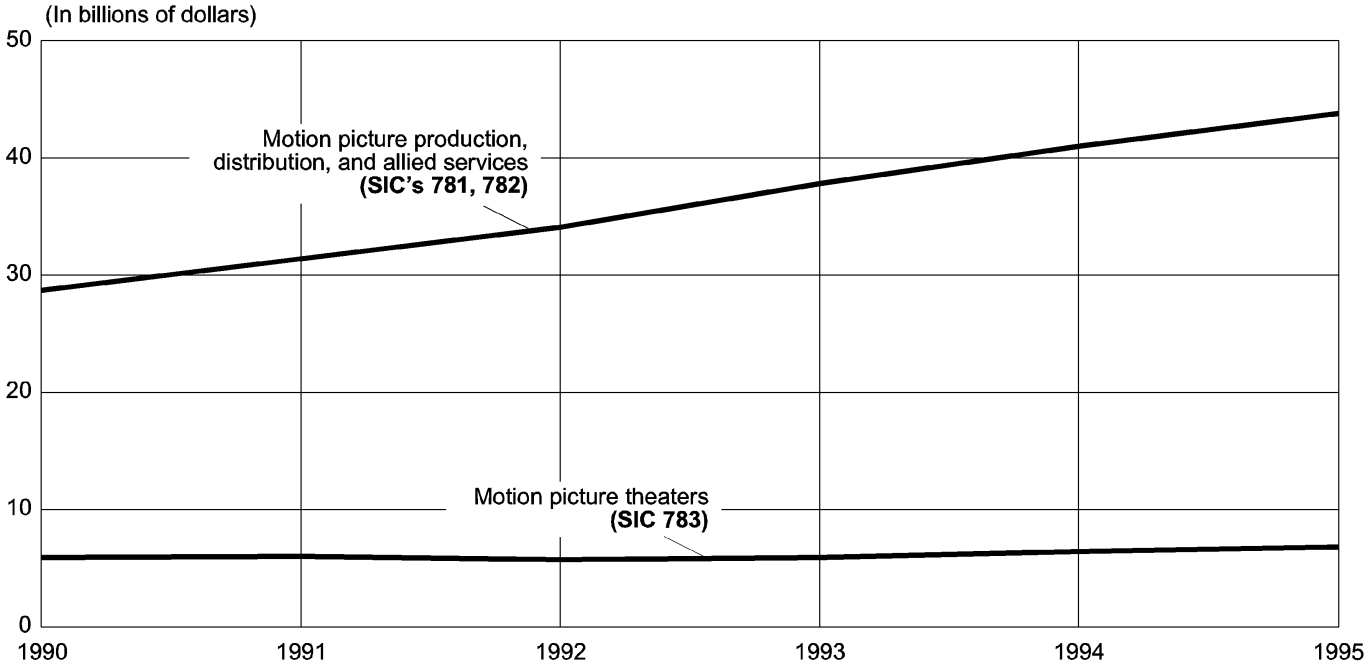
Chapter 6.
Motion Pictures, and Amusement and Recreation Services (SIC's 78 and 79)

SUMMARY OF FINDINGS

In 1995, receipts for motion picture services (SIC 78) were estimated at $58.1 billion, a 7.0 (±2.5) percent increase from 1994. Receipts for motion picture production, distribution, and allied services (SIC's 781 and 782) totaled an estimated $44.4 billion, a 7.8 percent increase from 1994. Receipts for motion picture theaters (SIC 783) were estimated at $7.0 billion, a 6.7 percent increase from 1994. Receipts for video tape rental (SIC 784) totaled $6.7 billion.

In 1995, receipts for amusement and recreation services (SIC 79) were estimated at $77.4 billion, a 13.5 (±3.0) percent increase from 1994. Receipts for professional sports clubs and promoters (SIC 7941) were estimated at $5.5 billion, a 12.3 percent increase from 1994. Receipts for racing, including track operations (SIC 7948) totaled $4.7 billion in 1995. Receipts for physical fitness facilities (SIC 7991) were estimated at $4.8 billion, a 12.6 percent increase from 1994. Receipts for amusement parks (SIC 7996) were estimated at $6.4 billion, a 8.0 percent increase from 1994. Admissions accounted for 52.8 percent of the total receipts for amusement parks, while sale of food, refreshments, and alcoholic beverages were the source of about 18 percent of receipts.

Figure 6.1
Motion Picture Production, Distribution, and Theaters (SIC's 781, 782, and 783)—Estimated Receipts for Taxable Firms: 1990 Through 1995



Note: Data for 1993 and 1994 have been revised to reflect the use of 1994 administrative receipts for nonemployer firms. Estimates are obtained from a sample of employer and nonemployer firms. Estimates are not adjusted for price changes. See appendix A, table A–6.1 for estimated measures of sampling variability (coefficients of variation).

Source: U.S. Bureau of the Census, *Service Annual Survey: 1995.*

Table 6.1. **Motion Pictures (SIC 78) and Amusement and Recreation Services (SIC 79)—Estimated Receipts for Taxable Firms: 1986 Through 1995**

[Dollar volume estimates are in millions of dollars. Data for 1993 and 1994 have been revised to reflect the use of 1994 administrative receipts for nonemployer firms. See the introduction for a description of the revision process]

1987 SIC code	Kind of business	1995	1994	1993	1992	1991
	Motion Pictures					
78	Motion pictures	58,113	54,318	50,211	45,662	42,838
781, 782	Motion picture production, distribution, and allied services	44,370	41,170	38,096	34,288	31,590
783	Motion picture theaters	7,032	6,587	6,149	5,879	6,213
784	Video tape rental	6,711	6,561	5,966	5,495	5,035
	Amusement and Recreation Services					
79	Amusement and recreation services	77,384	68,186	63,561	57,699	51,654
791	Dance studios, schools, and halls	870	866	862	784	662
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	17,467	15,991	15,385	13,054	11,694
793	Bowling centers	3,150	3,021	2,886	2,915	2,747
794	Commercial sports	10,184	9,411	9,122	9,010	8,597
7941	Professional sports clubs and promoters	5,530	4,924	4,559	3,978	3,719
7948	Racing, including track operation	4,654	4,487	4,563	5,032	4,878
799	Miscellaneous amusement and recreation services	45,713	38,897	35,306	31,936	27,954
7991	Physical fitness facilities	4,818	4,278	4,087	4,135	3,449
7992	Public golf courses	3,913	3,225	2,903	2,609	2,386
7993	Coin-operated amusement devices	3,295	2,959	2,760	2,566	2,301
7996	Amusement parks	6,376	5,905	5,663	5,366	4,820
7997	Membership sports and recreation clubs	6,829	6,400	5,974	5,397	5,151

See footnotes at end of table.

Table 6.1. **Motion Pictures (SIC 78) and Amusement and Recreation Services (SIC 79)—Estimated Receipts for Taxable Firms: 1986 Through 1995**—Continued

[Dollar volume estimates are in millions of dollars. Data for 1993 and 1994 have been revised to reflect the use of 1994 administrative receipts for nonemployer firms. See the introduction for a description of the revision process]

1987 SIC code	Kind of business	1990	1989	1988	1987	1986
	Motion Pictures					
78	Motion pictures	39,982	36,173	31,746	27,754	23,740
781, 782	Motion picture production, distribution, and allied services	28,888	26,415	23,426	20,778	17,009
783	Motion picture theaters	6,088	5,408	4,585	4,056	3,915
784	Video tape rental	5,006	4,350	3,735	2,920	2,816
	Amusement and Recreation Services					
79	Amusement and recreation services	50,126	44,539	41,272	36,646	33,984
791	Dance studios, schools, and halls	626	701	796	505	505
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	10,735	8,447	8,555	7,725	7,623
793	Bowling centers	2,800	2,788	2,712	2,597	2,623
794	Commercial sports	8,636	7,571	6,808	5,966	5,057
7941	Professional sports clubs and promoters	3,702	3,046	2,519	2,149	1,780
7948	Racing, including track operation	4,934	4,525	4,289	3,817	3,277
799	Miscellaneous amusement and recreation services	27,329	25,032	22,401	19,853	18,176
7991	Physical fitness facilities	3,623	3,379	3,177	2,721	2,342
7992	Public golf courses	2,254	1,790	1,593	1,270	991
7993	Coin-operated amusement devices	2,146	1,933	1,904	1,675	1,560
7996	Amusement parks	4,922	4,562	4,017	3,505	3,056
7997	Membership sports and recreation clubs	4,825	4,457	4,239	3,978	3,772

Note: Estimates are for employer and nonemployer firms. For selected SIC's (792, 799, 7991 and 7997), estimates are for taxable firms only. Revenue estimates for tax-exempt firms and organizations are shown in table 1.3. Expense estimates for tax-exempt firms and organizations are shown in table 1.5. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-6.1 for estimated measures of sampling variability (coefficients of variation).

Table 6.2. **Motion Pictures (SIC 78) and Amusement and Recreation Services (SIC 79)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms, by Source: 1986 Through 1995**

[Data for 1993 and 1994 have been revised to reflect the use of 1994 administrative receipts for nonemployer firms. See the introduction for a description of the revision process]

1987 SIC code	Kind of business	1995/1994	1994/1993	1993/1992	1992/1991	1991/1990
	Motion Pictures					
78	Motion pictures	7.0	8.2	10.0	6.6	7.1
781, 782	Motion picture production, distribution, and allied services	7.8	8.1	11.1	8.5	9.4
783	Motion picture theaters	6.8	7.1	4.6	–5.4	2.1
784	Video tape rental	2.3	10.0	8.6	9.1	0.6
	Amusement and Recreation Services					
79	Amusement and recreation services	13.5	7.3	10.2	11.7	3.0
791	Dance studios, schools, and halls	0.5	0.5	9.9	18.4	5.8
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	9.2	3.9	17.9	11.6	8.9
793	Bowling centers	4.3	4.7	–1.0	6.1	–1.9
794	Commercial sports	8.2	3.2	1.2	4.8	–0.5
7941	Professional sports clubs and promoters	12.3	8.0	14.6	7.0	0.5
7948	Racing, including track operation	3.7	–1.7	–9.3	3.2	–1.1
799	Miscellaneous amusement and recreation services	17.5	10.2	10.6	14.2	2.3
7991	Physical fitness facilities	12.6	4.7	–1.2	19.9	–4.8
7992	Public golf courses	21.3	11.1	11.3	9.3	5.9
7993	Coin-operated amusement devices	11.4	7.2	7.6	11.5	7.2
7996	Amusement parks	8.0	4.3	5.5	11.3	–2.1
7997	Membership sports and recreation clubs	6.7	7.1	10.7	4.8	6.8

See footnotes at end of table.

Table 6.2. **Motion Pictures (SIC 78) and Amusement and Recreation Services (SIC 79)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms, by Source: 1986 Through 1995**—Continued

[Data for 1993 and 1994 have been revised to reflect the use of 1994 administrative receipts for nonemployer firms. See the introduction for a description of the revision process]

1987 SIC code	Kind of business	1990/1989	1989/1988	1988/1987	1987/1986	1986/1985
	Motion Pictures					
78	Motion pictures	10.5	13.9	14.4	16.9	10.2
781, 782	Motion picture production, distribution, and allied services	9.4	12.8	12.7	22.2	13.1
783	Motion picture theaters	12.6	17.9	13.0	3.6	3.4
784	Video tape rental	15.1	16.5	27.9	3.7	3.8
	Amusement and Recreation Services					
79	Amusement and recreation services	12.5	7.9	12.6	7.8	8.9
791	Dance studios, schools, and halls	–10.7	–11.9	57.6	0.0	1.6
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	27.1	–1.3	10.7	1.3	19.5
793	Bowling centers	0.4	2.8	4.4	–1.0	–0.6
794	Commercial sports	14.1	11.2	14.1	18.0	0.9
7941	Professional sports clubs and promoters	21.5	20.9	17.2	20.7	–10.6
7948	Racing, including track operation	9.0	5.5	12.4	16.5	8.4
799	Miscellaneous amusement and recreation services	9.2	11.7	12.8	9.2	9.0
7991	Physical fitness facilities	7.2	6.4	16.8	16.2	19.7
7992	Public golf courses	25.9	12.4	25.4	28.2	13.1
7993	Coin-operated amusement devices	11.0	1.5	13.7	7.4	4.7
7996	Amusement parks	7.9	13.6	14.6	14.7	15.5
7997	Membership sports and recreation clubs	8.3	5.1	6.6	5.5	8.8

Note: Estimates are for employer and nonemployer firms. For selected SIC's (792, 799, 7991 and 7997), estimates are for taxable firms only. Revenue estimates for tax-exempt firms and organizations are shown in table 1.3. Expense estimates for tax-exempt firms and organizations are shown in table 1.5. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-6.1 for estimated measures of sampling variability (coefficients of variation).

Table 6.3. **Amusement Parks (SIC 7996)—Estimated Receipts for Taxable Employer Firms, by Source: 1991 Through 1995**

[Dollar volume estimates are in millions of dollars]

Sources of receipts	1995	1994	1993	1992	1991
Total	6,311	5,846	5,605	5,312	4,771
Admissions	3,329	3,065	2,991	2,841	2,548
Sales of food, refreshments, and alcoholic beverages	1,124	1,059	1,060	1,024	925
Sales of other merchandise	1,229	1,123	1,125	1,071	929
All other	629	599	429	376	369

Note: Estimates are for employer firms only. Detail may not add to total due to rounding. Estimates are not adjusted for price changes. See appendix A, table A-6.2 for estimated measures of sampling variability (coefficients of variation).

Table 6.4. **Amusement Parks (SIC 7996)—Estimated Year-to-Year Percent Change in Receipts for Taxable Employer Firms, by Source: 1991 Through 1995**

Sources of receipts	1995/1994	1994/1993	1993/1992	1992/1991	1991/1990
Total	8.0	4.3	5.5	11.3	–2.1
Admissions	8.6	2.5	5.3	11.5	(NA)
Sales of food, refreshments, and alcoholic beverages	6.1	–0.1	3.5	10.7	(NA)
Sales of other merchandise	9.4	–0.2	5.0	15.3	(NA)
All other	5.0	39.6	14.1	1.9	(NA)

NA Not available.

Note: Estimates are for employer firms only. Detail may not add to total due to rounding. Estimates are not adjusted for price changes. See appendix A, table A-6.2 for estimated measures of sampling variability (coefficients of variation).

Table 6.5. **Amusement Parks (SIC 7996)—Estimated Sources of Receipts for Taxable Employer Firms as a Percent of Total Dollar Volume: 1991 Through 1995**

Sources of receipts	Percent of total dollar volume				
	1995	1994	1993	1992	1991
Total	100.0	100.0	100.0	100.0	100.0
Admissions	52.7	52.4	53.4	53.5	53.4
Sales of food, refreshments, and alcoholic beverages	17.8	18.1	18.9	19.3	19.4
Sales of other merchandise	19.5	19.2	20.1	20.2	19.5
All other	10.0	10.2	7.7	7.1	7.7

Note: Estimates are for employer firms only. Detail may not add to total due to rounding. Estimates are not adjusted for price changes. See appendix A, table A-6.2 for estimated measures of sampling variability (coefficients of variation).

Table 6.6. **Selected Motion Pictures (SIC 78) and Amusement and Recreation Services (SIC 79)—Estimated Per Capita Receipts for Taxable Firms: 1986 Through 1995**

[Estimates are in whole dollars. Data for 1993 and 1994 have been revised to reflect the use of 1994 administrative receipts for nonemployer firms. See the introduction for a description of the revision process]

1987 SIC code	Kind of business	1995	1994	1993	1992	1991
	Motion Pictures					
783	Motion picture theaters	27	25	24	23	25
784	Video tape rental	26	25	23	22	20
	Amusement and Recreation Services					
793	Bowling centers	12	12	11	12	11
7991	Physical fitness facilities	18	17	16	16	14
7992	Public golf courses	15	12	11	10	10
7993	Coin-operated amusement devices	13	11	11	10	9
7996	Amusement parks	24	23	22	21	19

See footnotes at end of table.

Table 6.6. **Selected Motion Pictures (SIC 78) and Amusement and Recreation Services (SIC 79)—Estimated Per Capita Receipts for Taxable Firms: 1986 Through 1995**—Continued

[Estimates are in whole dollars. Data for 1993 and 1994 have been revised to reflect the use of 1994 administrative receipts for nonemployer firms. See the introduction for a description of the revision process]

1987 SIC code	Kind of business	1990	1989	1988	1987	1986
	Motion Pictures					
783	Motion picture theaters	25	22	19	17	16
784	Video tape rental	20	18	15	12	12
	Amusement and Recreation Services					
793	Bowling centers	11	11	11	11	11
7991	Physical fitness facilities	15	14	13	11	10
7992	Public golf courses	9	7	7	5	4
7993	Coin-operated amusement devices	9	8	8	7	7
7996	Amusement parks	20	19	17	15	13

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. The estimates in this table are subject to approximately the same sampling variability as the estimates shown in table 2.1. Civilian population estimates as of July 1, 1995 - 261,407 (thousands); July 1, 1994 - 258,940 (thousands); July 1, 1993 - 256,328 (thousands); July 1, 1992 - 253,454 (thousands); July 1, 1991 - 250,527 (thousands) July 1, 1990 - 247,763 (thousands); July 1, 1989 - 245,131 (thousands); July 1, 1988 - 242,817 (thousands); July 1, 1987 - 240,550 (thousands); July 1, 1986 - 238,412 (thousands).

Source: U.S. Department of Commerce, Bureau of the Census: Service Annual Survey: 1995 and Current Population Reports, Series P25-1127 and 1095.

Chapter 7.
Health Services (SIC 80)

SUMMARY OF FINDINGS

Taxable Firms

Receipts in 1995 for taxable firms providing health services (SIC 80) were approximately $382.6 billion in 1995, up 7.7 (±1.5) percent from 1994. Offices and clinics of doctors of medicine (SIC 801) accounted for about 45 percent of all taxable health services receipts in 1995, reaching $170.3 billion and increasing 5.9 percent from the previous year. About 45 percent of these receipts were from patient services provided in the doctor's office or clinic, and approximately 21 percent were from hospital inpatient services. In addition, hospital outpatient services accounted for 13 percent of total receipts in 1995.

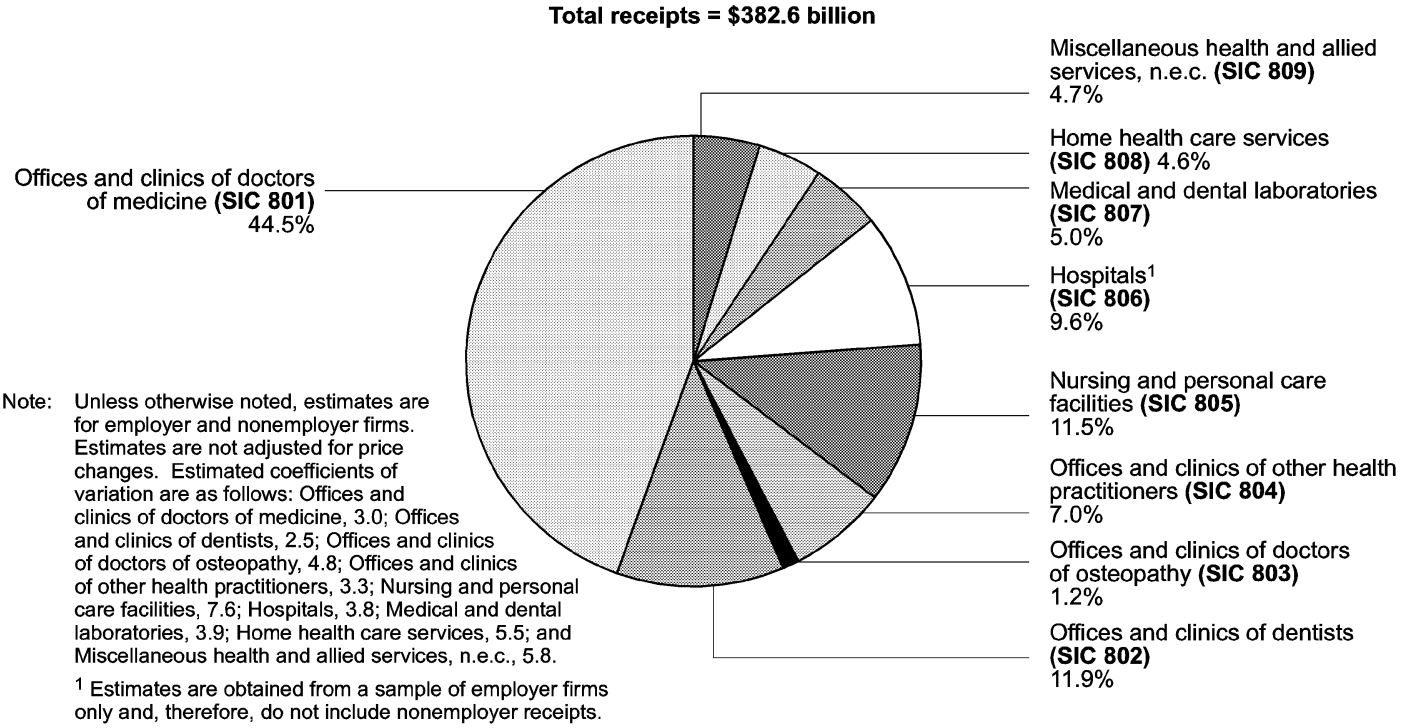
Private insurance payments were the source of 44 percent of total receipts for offices and clinics of doctors of medicine (employer firms only), while Medicare and Medicaid payments combined for about 31 percent of their total receipts. Receipts for nursing and personal care facilities (SIC 805) increased 11.6 percent from 1994 to $44.2 billion in 1995. Taxable hospitals (SIC 806) had receipts of $36.7 billion in 1995, up 7.6 percent from the previous year. Receipts for medical and dental laboratories (SIC 807) increased 8.4 percent from 1994, reaching $19.2 billion in 1995. Receipts for home health care (SIC 808) and kidney dialysis centers (SIC 8092) rose 16.5 and 13.4 percent, respectively.

Tax-Exempt Firms

Revenue of tax-exempt health service firms and organizations (SIC 80 pt.) reached $380.9 billion in 1995, a 5.7 (±1.9) percent increase from 1994. Expenses for taxable health service firms and organizations were approximately $372.3 billion in 1995, up 4.7 (±1.6) percent from 1994.

Revenue for tax-exempt hospitals (SIC 806), including government operated facilities, was $319.7 billion, up 4.9 percent from the previous year.

Figure 7.1
Health Services (SIC 80)—Estimated Receipts for Taxable Firms: 1995



Note: Unless otherwise noted, estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Estimated coefficients of variation are as follows: Offices and clinics of doctors of medicine, 3.0; Offices and clinics of dentists, 2.5; Offices and clinics of doctors of osteopathy, 4.8; Offices and clinics of other health practitioners, 3.3; Nursing and personal care facilities, 7.6; Hospitals, 3.8; Medical and dental laboratories, 3.9; Home health care services, 5.5; and Miscellaneous health and allied services, n.e.c., 5.8.

[1] Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts.

Source: U.S. Bureau of the Census, *Service Annual Survey: 1995.*

Table 7.1. **Selected Health Services (SIC 80)—Estimated Receipts for Taxable Firms: 1986 Through 1995**

[Dollar volume estimates are in millions of dollars. Data for 1993 and 1994 have been revised to reflect the use of 1994 administrative receipts for nonemployer firms. See the introduction for a description of the revision process]

1987 SIC code	Kind of business	1995	1994	1993	1992	1991
80	Health services	382,553	355,189	337,233	321,653	293,907
801	Offices and clinics of doctors of medicine	170,327	160,809	154,826	151,824	138,576
802	Offices and clinics of dentists	45,617	42,084	39,145	36,939	33,279
803	Offices and clinics of doctors of osteopathy	4,498	4,209	4,088	4,008	3,584
804	Offices and clinics of other health practitioners	26,630	25,450	25,184	23,893	21,449
8041	Offices and clinics of chiropractors	7,315	7,151	7,118	6,555	5,647
8042	Offices and clinics of optometrists	6,053	5,979	5,696	5,333	5,028
8043	Offices and clinics of podiatrists	2,499	2,258	2,188	2,102	1,957
805	Nursing and personal care facilities	44,175	39,570	37,422	34,743	32,862
806	Hospitals[1]	36,694	34,103	32,894	31,083	28,807
8062	General medical and surgical hospitals[1]	28,565	26,658	26,070	24,162	22,220
8063	Psychiatric hospitals[1]	4,378	4,126	3,935	4,396	4,402
8069	Specialty hospitals, except psychiatric[1]	3,751	3,319	2,889	2,525	2,185
807	Medical and dental laboratories	19,246	17,757	16,186	15,172	13,567
8071	Medical laboratories	16,718	15,401	13,886	12,882	11,458
8072	Dental laboratories	2,528	2,356	2,300	2,290	2,109
808	Home health care services	17,523	15,042	13,026	11,208	9,129
809	Miscellaneous health and allied services, n.e.c	17,843	16,165	14,462	12,783	12,654
8092	Kidney dialysis centers	3,326	2,932	2,483	2,140	1,717
8093	Specialty outpatient facilities, n.e.c	8,825	8,013	7,022	6,476	6,508

See footnotes at end of table.

Table 7.1. **Selected Health Services (SIC 80)—Estimated Receipts for Taxable Firms: 1986 Through 1995**—Continued

[Dollar volume estimates are in millions of dollars. Data for 1993 and 1994 have been revised to reflect the use of 1994 administrative receipts for nonemployer firms. See the introduction for a description of the revision process]

1987 SIC code	Kind of business	1990	1989	1988	1987	1986
80	Health services	271,212	241,558	221,741	196,212	173,885
801	Offices and clinics of doctors of medicine	128,871	117,213	108,835	96,698	83,762
802	Offices and clinics of dentists	31,502	29,297	27,325	25,258	23,033
803	Offices and clinics of doctors of osteopathy	3,254	2,833	2,661	2,280	2,059
804	Offices and clinics of other health practitioners	20,139	17,084	16,239	13,643	11,417
8041	Offices and clinics of chiropractors	5,467	5,005	4,510	3,707	3,409
8042	Offices and clinics of optometrists	4,799	4,296	4,133	3,755	3,309
8043	Offices and clinics of podiatrists	1,811	(NA)	(NA)	(NA)	(NA)
805	Nursing and personal care facilities	30,162	25,753	22,735	20,570	19,521
806	Hospitals[1]	26,487	23,495	22,108	19,720	18,068
8062	General medical and surgical hospitals[1]	20,442	(NA)	(NA)	(NA)	(NA)
8063	Psychiatric hospitals[1]	4,129	(NA)	(NA)	(NA)	(NA)
8069	Specialty hospitals, except psychiatric[1]	1,916	(NA)	(NA)	(NA)	(NA)
807	Medical and dental laboratories	12,033	10,336	8,921	7,490	6,378
8071	Medical laboratories	9,996	8,470	7,171	5,680	4,576
8072	Dental laboratories	2,037	1,866	1,750	1,810	1,802
808	Home health care services	7,556	5,595	4,589	3,549	3,493
809	Miscellaneous health and allied services, n.e.c	11,208	9,952	8,328	7,004	6,154
8092	Kidney dialysis centers	1,451	(NA)	(NA)	(NA)	(NA)
8093	Specialty outpatient facilities, n.e.c	5,326	(NA)	(NA)	(NA)	(NA)

NA Not available.

[1]Estimates are obtained from a sample of employer firms only.

Note: Unless otherwise noted, estimates are obtained from a sample of employer and nonemployer firms. For selected SIC's (801, 802, 805, 806, 808, and 809), estimates are for taxable firms only. Revenue and expense estimates for tax-exempt firms and organizations are shown in tables 7.3 and 7.5. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-7.1 for estimated measures of sampling variability (coefficients of variation).

Table 7.2. **Selected Health Services (SIC 80)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1986 Through 1995**

[Data for 1993 and 1994 have been revised to reflect the use of 1994 administrative receipts for nonemployer firms. See the introduction for a description of the revision process]

1987 SIC code	Kind of business	1995/1994	1994/1993	1993/1992	1992/1991	1991/1990
80	Health services	7.7	5.3	4.8	9.4	8.4
801	Offices and clinics of doctors of medicine	5.9	3.9	2.0	9.6	7.5
802	Offices and clinics of dentists	8.4	7.5	6.0	11.0	5.6
803	Offices and clinics of doctors of osteopathy	6.9	3.0	2.0	11.8	10.1
804	Offices and clinics of other health practitioners	4.6	1.1	5.4	11.4	6.5
8041	Offices and clinics of chiropractors	2.3	0.5	8.6	16.1	3.3
8042	Offices and clinics of optometrists	1.2	5.0	6.8	6.1	4.8
8043	Offices and clinics of podiatrists	10.7	3.2	4.1	7.4	8.1
805	Nursing and personal care facilities	11.6	5.7	7.7	5.7	9.0
806	Hospitals[1]	7.6	3.7	5.8	7.9	8.8
8062	General medical and surgical hospitals[1]	7.2	2.3	7.9	8.7	8.7
8063	Psychiatric Hospitals[1]	6.1	4.9	–10.5	–0.1	6.6
8069	Specialty hospitals, except psychiatric[1]	13.0	14.9	14.4	15.6	14.0
807	Medical and dental laboratories	8.4	9.7	6.7	11.8	12.7
8071	Medical laboratories	8.6	10.9	7.8	12.4	14.6
8072	Dental laboratories	7.3	2.4	0.4	8.6	3.5
808	Home health care services	16.5	15.5	16.2	22.8	20.8
809	Miscellaneous health and allied services, n.e.c	10.4	11.8	13.1	1.0	12.9
8092	Kidney dialysis centers	13.4	18.1	16.0	24.6	18.3
8093	Specialty outpatient facilities, n.e.c	10.1	14.1	8.4	–0.5	22.2

See footnotes at end of table.

Table 7.2. **Selected Health Services (SIC 80)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1986 Through 1995**—Continued

[Data for 1993 and 1994 have been revised to reflect the use of 1994 administrative receipts for nonemployer firms. See the introduction for a description of the revision process]

1987 SIC code	Kind of business	1990/1989	1989/1988	1988/1987	1987/1986	1986/1985
80	Health services	12.3	8.9	13.0	12.8	9.9
801	Offices and clinics of doctors of medicine	9.9	7.7	12.6	15.4	8.7
802	Offices and clinics of dentists	7.5	7.2	8.2	9.7	6.5
803	Offices and clinics of doctors of osteopathy	14.9	6.5	16.7	10.7	11.2
804	Offices and clinics of other health practitioners	17.9	5.2	19.0	19.5	12.3
8041	Offices and clinics of chiropractors	9.2	11.0	21.7	8.7	12.0
8042	Offices and clinics of optometrists	11.7	3.9	10.1	13.5	7.7
8043	Offices and clinics of podiatrists	(NA)	(NA)	(NA)	(NA)	(NA)
805	Nursing and personal care facilities	17.1	13.3	10.5	5.4	9.0
806	Hospitals[1]	12.7	6.3	12.1	9.1	14.9
8062	General medical and surgical hospitals[1]	(NA)	(NA)	(NA)	(NA)	(NA)
8063	Psychiatric hospitals[1]	(NA)	(NA)	(NA)	(NA)	(NA)
8069	Specialty hospitals, except psychiatric[1]	(NA)	(NA)	(NA)	(NA)	(NA)
807	Medical and dental laboratories	16.4	15.9	19.1	17.4	12.9
8071	Medical laboratories	18.0	18.1	26.2	24.1	14.7
8072	Dental laboratories	9.2	6.6	–3.3	0.4	8.6
808	Home health care services	35.0	21.9	29.3	1.6	13.5
809	Miscellaneous health and allied services, n.e.c	12.6	19.5	18.9	13.8	19.8
8092	Kidney dialysis centers	(NA)	(NA)	(NA)	(NA)	(NA)
8093	Specialty outpatient facilities, n.e.c	(NA)	(NA)	(NA)	(NA)	(NA)

NA Not available.

[1]Estimates are obtained from a sample of employer firms only.

Note: Unless otherwise noted, estimates are obtained from a sample of employer and nonemployer firms. For selected SIC's (801, 802, 805, 806, 808, and 809), estimates are for taxable firms only. Revenue and expense estimates for tax-exempt firms and organizations are shown in tables 7.3 and 7.5. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-7.1 for estimated measures of sampling variability (coefficients of variation).

Table 7.3. **Selected Health Services (SIC 80, pt.)—Estimated Revenue for Tax-Exempt Firms: 1986 Through 1995**

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1995	1994	1993	1992	1991
80 pt.	Selected health services	380,880	360,492	343,916	324,416	298,168
801	Offices and clinics of doctors of medicine	22,810	20,662	19,126	16,548	14,744
805	Nursing and personal care facilities	19,801	17,951	16,618	15,221	13,628
806	Hospitals	319,664	304,809	293,255	279,736	259,188
8062	General medical and surgical hospitals	291,179	277,468	266,997	254,391	234,056
8063	Psychiatric hospitals	11,815	11,605	11,141	10,933	11,461
8069	Specialty hospitals, except psychiatric	16,670	15,736	15,117	14,412	13,671
808	Home health care services	8,822	7,944	6,827	5,714	4,624
809	Miscellaneous health and allied services, n.e.c	9,695	9,040	8,010	7,123	5,915
8092	Kidney dialysis centers	592	510	455	400	357
8093	Specialty outpatient facilities, n.e.c	5,604	5,285	4,720	4,437	3,834

See footnotes at end of table.

Table 7.3. **Selected Health Services (SIC 80, pt.)—Estimated Revenue for Tax-Exempt Firms: 1986 Through 1995**—Continued

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1990	1989	1988	1987	1986
80 pt.	Selected health services	267,858	(NA)	(NA)	(NA)	(NA)
801	Offices and clinics of doctors of medicine	12,888	(NA)	(NA)	(NA)	(NA)
805	Nursing and personal care facilities	12,132	10,573	9,419	8,201	7,411
806	Hospitals	233,615	(NA)	(NA)	(NA)	(NA)
8062	General medical and surgical hospitals	210,503	(NA)	(NA)	(NA)	(NA)
8063	Psychiatric hospitals	11,008	(NA)	(NA)	(NA)	(NA)
8069	Specialty hospitals, except psychiatric	12,104	(NA)	(NA)	(NA)	(NA)
808	Home health care services	3,874	(NA)	(NA)	(NA)	(NA)
809	Miscellaneous health and allied services, n.e.c	5,285	(NA)	(NA)	(NA)	(NA)
8092	Kidney dialysis centers	305	(NA)	(NA)	(NA)	(NA)
8093	Specialty outpatient facilities, n.e.c	3,519	(NA)	(NA)	(NA)	(NA)

NA Not available.

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Group totals may include kinds of business not shown separately. Estimates are not adjusted for price changes. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction may be subject to high sampling variability or poor response quality. These unpublished data are for your internal use only. See appendix A, table A-7.2 for estimated measures of sampling variability (coefficients of variation).

Table 7.4. **Selected Health Services (SIC 80, pt.)—Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1986 Through 1995**

1987 SIC code	Kind of business	1995/1994	1994/1993	1993/1992	1992/1991	1991/1990
80 pt.	Selected health services	5.7	4.8	6.0	8.8	11.3
801	Offices and clinics of doctors of medicine	10.4	8.0	15.6	12.2	14.4
805	Nursing and personal care facilities	10.3	8.0	9.2	11.7	12.3
806	Hospitals	4.9	3.9	4.8	7.9	10.9
8062	General medical and surgical hospitals	4.9	3.9	5.0	8.7	11.2
8063	Psychiatric hospitals	1.8	4.2	1.9	–4.6	4.1
8069	Specialty hospitals, except psychiatric	5.9	4.1	4.9	5.4	12.9
808	Home health care services	11.1	16.4	19.5	23.6	19.4
809	Miscellaneous health and allied services, n.e.c	7.2	12.9	12.5	20.4	11.9
8092	Kidney dialysis centers	16.1	12.1	13.8	12.0	17.0
8093	Specialty outpatient facilities, n.e.c	6.0	12.0	6.4	15.7	9.0

See footnotes at end of table.

Table 7.4. **Selected Health Services (SIC 80, pt.)—Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1986 Through 1995**—Continued

1987 SIC code	Kind of business	1990/1989	1989/1988	1988/1987	1987/1986	1986/1985
80 pt.	Selected health services	(NA)	(NA)	(NA)	(NA)	(NA)
801	Offices and clinics of doctors of medicine	(NA)	(NA)	(NA)	(NA)	(NA)
805	Nursing and personal care facilities	14.7	12.3	14.9	10.7	8.7
806	Hospitals	(NA)	(NA)	(NA)	(NA)	(NA)
8062	General medical and surgical hospitals	(NA)	(NA)	(NA)	(NA)	(NA)
8063	Psychiatric hospitals	(NA)	(NA)	(NA)	(NA)	(NA)
8069	Specialty hospitals, except psychiatric	(NA)	(NA)	(NA)	(NA)	(NA)
808	Home health care services	(NA)	(NA)	(NA)	(NA)	(NA)
809	Miscellaneous health and allied services, n.e.c	(NA)	(NA)	(NA)	(NA)	(NA)
8092	Kidney dialysis centers	(NA)	(NA)	(NA)	(NA)	(NA)
8093	Specialty outpatient facilities, n.e.c	(NA)	(NA)	(NA)	(NA)	(NA)

NA Not available.

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Group totals may include kinds of business not shown separately. Estimates are not adjusted for price changes. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction may be subject to high sampling variability or poor response quality. These unpublished data are for your internal use only. See appendix A, table A-7.2 for estimated measures of sampling variability (coefficients of variation).

Table 7.5. **Selected Health Services (SIC 80, pt.)—Estimated Expenses for Tax-Exempt Firms: 1991 Through 1995**

1987 SIC code	Kind of business	1995	1994	1993	1992	1991
80 pt.	Selected health services	372,319	355,647	334,351	312,049	285,206
801	Offices and clinics of doctors of medicine	21,955	20,113	18,551	16,014	14,264
805	Nursing and personal care facilities	19,255	17,668	16,312	14,913	13,438
806	Hospitals	313,129	301,407	285,105	268,838	247,151
8062	General medical and surgical hospitals	285,137	274,724	259,656	244,192	223,288
8063	Psychiatric hospitals	12,016	11,551	10,956	10,841	11,367
8069	Specialty hospitals, except psychiatric	15,976	15,132	14,493	13,805	12,496
808	Home health care services	8,530	7,639	6,545	5,392	4,355
809	Miscellaneous health and allied services, n.e.c	9,368	8,739	7,764	6,823	5,932
8092	Kidney dialysis centers	545	475	424	374	348
8093	Specialty outpatient facilities, n.e.c	5,425	5,093	4,612	4,287	3,849

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Group totals may include kinds of business not shown separately. Estimates are not adjusted for price changes. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction may be subject to high sampling variability or poor response quality. These unpublished data are foryour internal use only. See appendix A, table A-7.2 for estimated measures of sampling variability (coefficients of variation).

Table 7.6. **Selected Health Services (SIC 80, pt.)—Estimated Year-to-Year Percent Changes for Expenses for Tax-Exempt Firms: 1992 Through 1995**

1987 SIC code	Kind of business	1995/1994	1994/1993	1993/1992	1992/1991
80 pt.	Selected health services	4.7	6.4	7.1	9.4
801	Offices and clinics of doctors of medicine	9.2	8.4	15.8	12.3
805	Nursing and personal care facilities	9.0	8.3	9.4	11.0
806	Hospitals	3.9	5.7	6.1	8.8
8062	General medical and surgical hospitals	3.8	5.8	6.3	9.4
8063	Psychiatric hospitals	4.0	5.4	1.1	–4.6
8069	Specialty hospitals, except psychiatric	5.6	4.4	5.0	10.5
808	Home health care services	11.7	16.7	21.4	23.8
809	Miscellaneous health and allied services, n.e.c	7.2	12.6	13.8	15.0
8092	Kidney dialysis centers	14.7	12.0	13.4	7.5
8093	Specialty outpatient facilities, n.e.c	6.5	10.4	7.6	11.4

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Group totals may include kinds of business not shown separately. Estimates are not adjusted for price changes. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction may be subject to high sampling variability or poor response quality. These unpublished data are for your internal use only. See appendix A, table A-7.2 for estimated measures of sampling variability (coefficients of variation).

Table 7.7. **Offices and Clinics of Health Practitioners (SIC's 801, 802, 803, and 804)—Estimated Receipts for Taxable Employer Firms, by Type of Service Performed: 1993 Through 1995**

[Dollar volume estimates are in millions of dollars]

Type of service	Doctors of medicine (SIC 8011)			Dentists (SIC 8021)			Doctors of osteopathy (SIC 8031)			Chiropractors (SIC 8041)			Optometrists (SIC 8042)			Podiatrists (SIC 8043)		
	1995	1994	1993	1995	1994	1993	1995	1994	1993	1995	1994	1993	1995	1994	1993	1995	1994	1993
Total	159,375	150,381	144,529	43,928	40,506	37,656	4,075	3,819	3,692	6,631	6,486	6,467	5,578	5,530	5,271	2,361	2,129	2,031
Patient care and other medical professional services	155,639	147,159	140,923	41,901	38,746	36,106	3,898	3,627	3,585	6,303	6,258	6,323	2,619	2,505	2,531	2,242	2,032	1,951
Patient care services	148,404	139,929	133,554	40,995	37,911	35,030	3,783	3,521	3,456	6,162	6,116	6,119	2,543	2,431	2,412	2,149	1,959	1,883
Laboratory services	8,107	7,882	7,825	2,254	2,104	1,992	144	140	162	(S)	(S)	(S)	290	259	305	55	51	49
Inhouse laboratory services	6,078	5,886	5,873	1,723	1,624	1,524	84	85	96	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
Provider billed independent laboratory services	2,029	1,996	1,952	531	480	468	60	55	66	(S)	(S)	(S)	76	71	102	(S)	(S)	(S)
X-ray services	13,973	13,963	13,717	902	838	704	240	246	215	401	402	406	-	-	-	123	110	105
Other patient care services	126,324	118,084	112,012	37,839	34,969	32,334	3,399	3,135	3,079	5,574	5,541	5,559	2,253	2,172	2,107	1,971	1,798	1,729
Hospital inpatient services	32,641	31,106	30,403	(S)	(S)	(S)	574	556	552	(S)	(S)	(S)	(S)	(S)	(S)	62	81	66
Hospital outpatient services	20,714	19,080	17,930	(S)	(S)	(S)	411	376	422	(S)	(S)	(S)	(S)	(S)	(S)	228	208	199
Services delivered in doctor's office	72,015	67,007	62,648	37,224	34,422	31,877	2,332	2,140	2,049	5,328	5,179	5,063	2,180	2,092	2,043	1,511	1,359	1,336
Other services delivered (e.g. nursing homes, private homes, etc.)	954	891	1,031	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	170	150	128
Merchandise sales	1,715	1,599	1,552	(S)	(S)	(S)	(S)	(S)	(S)	153	149	120	2,885	2,959	2,694	92	71	57
Optical goods	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	2,874	2,949	2,684	-	-	-
Orthopedic appliances	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	62	61	60	(S)	(S)	(S)	66	54	43
Prescription drugs	448	394	343	(S)	(S)	(S)	(S)	(S)	(S)	-	-	-	(S)	(S)	(S)	(S)	(S)	(S)
Nonprescription drugs and medical supplies	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	76	73	45	(S)	(S)	(S)	(S)	(S)	(S)

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Table 7.8. **Office and Clinics of Health Practitioners (SIC 's 801, 802, 803,and 804)—Estimated Year-to-Year Percent Change in Receipts for Taxable Employer Firms, by Type of Service Performed: 1993 Through 1995**

Type of service	Doctors of medicine (SIC 8011)			Dentists (SIC 8021)			Doctors of osteopathy (SIC 8031)			Chiropractors (SIC 8041)			Optometrists (SIC 8042)			Podiatrists (SIC 8043)		
	1995/ 1994	1994/ 1993	1993/ 1992	1995/ 1994	1994/ 1993	1993/ 1992	1995/ 1994	1994/ 1993	1993/ 1992	1995/ 1994	1994/ 1993	1993/ 1992	1995/ 1994	1994/ 1993	1993/ 1992	1995/ 1994	1994/ 1993	1993/ 1992
Total	6.0	4.0	2.2	8.4	7.6	6.0	6.7	3.4	1.5	2.2	0.3	9.3	0.9	4.9	6.7	10.9	4.8	5.8
Patient care and other medical professional services	5.8	4.4	2.3	8.1	7.3	5.5	7.5	1.2	1.7	0.7	–1.0	9.3	4.6	–1.0	12.2	10.3	4.2	5.9
Patient care services	6.1	4.8	2.3	8.1	8.2	4.5	7.4	1.9	2.5	0.8	0.0	8.0	4.6	0.8	13.3	9.7	4.0	6.2
Laboratory services	2.9	0.7	8.3	7.1	5.6	10.4	2.9	–13.6	–3.6	(S)	(S)	(S)	12.0	–15.1	21.5	7.8	4.1	–3.9
Inhouse laboratory services	3.3	0.2	9.2	6.1	6.6	11.6	–1.2	–11.5	–6.8	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
Provider billed independent laboratory services	1.7	2.3	5.9	10.6	2.6	6.8	9.1	–16.7	1.5	(S)	(S)	(S)	7.0	–30.4	12.1	(S)	(S)	(S)
X-ray services	0.1	1.8	–2.9	7.6	19.0	6.5	–2.4	14.4	(S)	–0.2	–1.0	–1.0	-	-	-	11.8	4.8	–0.9
Other patient care services	7.0	5.4	2.6	8.2	8.1	4.1	8.4	1.8	2.8	0.6	–0.3	8.8	3.7	3.1	12.2	9.6	4.0	7.0
Hospital inpatient services	4.9	2.3	–4.5	(S)	(S)	(S)	3.2	0.7	4.3	(S)	(S)	(S)	(S)	(S)	(S)	–23.5	22.7	34.7
Hospital outpatient services	8.6	6.4	7.5	(S)	(S)	(S)	9.3	–10.9	2.4	(S)	(S)	(S)	(S)	(S)	(S)	9.6	4.5	17.8
Services delivered in doctor's office	7.5	7.0	5.1	8.1	8.0	4.1	9.0	4.4	2.7	2.9	2.3	5.0	4.2	2.4	13.3	11.2	1.7	3.6
Other services delivered (e.g. nursing homes, private homes, etc.)	7.1	–13.6	0.0	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	13.3	17.2	18.5
Merchandise sales	7.3	3.0	–7.6	(S)	(S)	(S)	(S)	(S)	(S)	2.7	24.2	18.8	–2.5	9.8	2.2	29.6	24.6	7.5
Optical goods	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	–2.5	9.9	2.3	-	-	-
Orthopedic appliances	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	1.6	1.7	13.2	(S)	(S)	(S)	22.2	25.6	13.2
Prescription drugs	13.7	14.9	6.9	(S)	(S)	(S)	(S)	(S)	(S)	-	-	-	(S)	(S)	(S)	(S)	(S)	(S)
Nonprescription drugs and medical supplies	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	4.1	62.2	21.6	(S)	(S)	(S)	(S)	(S)	(S)

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Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. For selected SIC's (801 and 802), estimates are for taxable firms only. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-7.3 for estimated measures of sampling variability (coefficients of variation).

Table 7.9. **Offices and Clinics of Health Practitioners (SIC's 801, 802, 803,and 804)—Sources of Receipts for Taxable Employer Firms as a Percent of Total Dollar Volume: 1993 Through 1995**

Type of sources	Doctors of medicine (SIC 8011)			Dentists (SIC 8021)			Doctors of osteopathy (SIC 8031)			Chiropractors (SIC 8041)			Optometrists (SIC 8042)			Podiatrists (SIC 8043)		
	1995	1994	1993	1995	1994	1993	1995	1994	1993	1995	1994	1993	1995	1994	1993	1995	1994	1993
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Patient care and other medical professional services	97.7	97.9	97.5	95.4	95.7	95.9	95.7	95.0	97.1	95.1	96.5	97.8	47.0	45.3	48.0	95.0	95.4	96.1
Patient care services	93.1	93.0	92.4	93.3	93.6	93.0	92.8	92.2	93.6	92.9	94.3	94.6	45.6	44.0	45.8	91.0	92.0	92.7
Laboratory services	5.1	5.2	5.4	5.1	5.2	5.3	3.5	3.7	4.4	(S)	(S)	(S)	5.2	4.7	5.8	2.3	2.4	2.4
Inhouse laboratory services	3.8	3.9	4.1	3.9	4.0	4.0	2.1	2.2	2.6	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
Provider billed independent laboratory services	1.3	1.3	1.4	1.2	1.2	1.2	1.5	1.4	1.8	(S)	(S)	(S)	1.4	1.3	1.9	(S)	(S)	(S)
X-ray services	8.8	9.3	9.5	2.1	2.1	1.9	5.9	6.4	5.8	6.0	6.2	6.3	-	-	-	5.2	5.2	5.2
Other patient care services	79.3	78.5	77.5	86.1	86.3	85.9	83.4	82.1	83.4	84.1	85.4	86.0	40.4	39.3	40.0	83.5	84.5	85.1
Hospital inpatient services	20.5	20.7	21.0	(S)	(S)	(S)	14.1	14.6	15.0	(S)	(S)	(S)	(S)	(S)	(S)	2.6	3.8	3.3
Hospital outpatient services	13.0	12.7	12.4	(S)	(S)	(S)	10.1	9.8	11.4	(S)	(S)	(S)	(S)	(S)	(S)	9.7	9.8	9.8
Services delivered in doctor's office	45.2	44.6	43.3	84.7	85.0	84.7	57.2	56.0	55.5	80.3	79.8	78.3	39.1	37.8	38.8	64.0	63.8	65.8
Other services delivered (e.g. nursing homes, private homes, etc.)	0.6	0.6	0.7	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	7.2	7.0	6.3
Merchandise sales	1.1	1.1	1.1	(S)	(S)	(S)	(S)	(S)	(S)	2.3	2.3	1.9	51.7	53.5	51.1	3.9	3.3	2.8
Optical goods	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	51.5	53.3	50.9	-	-	-
Orthopedic appliances	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	0.9	0.9	0.9	(S)	(S)	(S)	2.8	2.5	2.1
Prescription drugs	0.3	0.3	0.2	(S)	(S)	(S)	(S)	(S)	(S)	-	-	-	(S)	(S)	(S)	(S)	(S)	(S)
Nonprescription drugs and medical supplies	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	1.1	1.1	0.7	(S)	(S)	(S)	(S)	(S)	(S)

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Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. For selected SIC's (801 and 802), estimates are for taxable firms only. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-7.4 for estimated measures of sampling variability (coefficients of variation).

Table 7.10. **Selected Health Services (SIC's 801, 802, 803, 804 and 805)—Estimated Receipts for Taxable Employer Firms, by Source: 1993 Through 1995**

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	Total			Medicare			Medicaid			Other government			Private insurance			Patient			Other		
		1995	1994	1993	1995	1994	1993	1995	1994	1993	1995	1994	1993	1995	1994	1993	1995	1994	1993	1995	1994	1993
801	Offices and clinics of doctors of medicine	159,375	150,381	144,529	39,229	35,676	33,254	10,441	9,587	9,119	2,914	2,694	2,719	70,151	65,900	63,021	26,757	27,626	28,120	9,883	8,898	8,296
802	Offices and clinics of dentists	43,928	40,506	37,656	(S)	(S)	(S)	1,017	931	878	(S)	(S)	(S)	20,993	19,387	17,463	20,731	19,074	18,243	(S)	(S)	(S)
803	Offices and clinics of doctors of osteopathy	4,075	3,819	3,692	1,022	936	907	307	280	273	66	65	66	1,811	1,675	1,566	713	719	738	(S)	(S)	(S)
804	Offices and clinics of other health practitioners	21,822	20,919	20,576	2,655	2,329	2,082	725	669	626	(S)	(S)	(S)	8,471	8,108	8,297	7,241	7,215	7,177	1,988	1,912	1,768
8041	Offices and clinics of chiropractors	6,631	6,486	6,467	513	460	406	84	72	60	(S)	(S)	(S)	3,611	3,514	3,536	1,987	1,948	1,834	(S)	(S)	(S)
8042	Offices and clinics of optometrists	5,578	5,530	5,271	568	533	501	285	268	240	(S)	(S)	(S)	1,306	1,208	1,061	3,266	3,346	3,334	(S)	(S)	(S)
8043	Offices and clinics of podiatrists	2,361	2,129	2,031	731	628	573	91	77	68	(S)	(S)	(S)	1,064	969	902	405	389	430	(S)	(S)	(S)
805	Nursing and personal care facilities	43,170	38,674	36,610	6,487	4,861	3,613	22,682	20,940	20,083	337	314	298	1,927	1,715	1,452	10,249	9,485	9,329	1,488	1,359	1,835

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Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. For selected SIC's (801, 802, and 805), estimates are for taxable firms only. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-7.5 for estimated measures of sampling variability (coefficients of variation).

Table 7.11. **Selected Health Services (SIC's 801, 802, 803, 804, and 805)—Estimated Year-to-Year Percent Change in Receipts for Taxable Employer Firms, by Source: 1993 Through 1995**

1987 SIC code	Kind of business	Total			Medicare			Medicaid			Other government			Private insurance			Patient			Other		
		1995/1994	1994/1993	1993/1992	1995/1994	1994/1993	1993/1992	1995/1994	1994/1993	1993/1992	1995/1994	1994/1993	1993/1992	1995/1994	1994/1993	1993/1992	1995/1994	1994/1993	1993/1992	1995/1994	1994/1993	1993/1992
801	Offices and clinics of doctors of medicine	6.0	4.0	2.2	10.0	7.3	1.1	8.9	5.1	7.1	8.2	–0.9	8.1	6.5	4.6	3.6	–3.1	–1.8	–3.0	11.1	7.3	7.8
802	Offices and clinics of dentists	8.4	7.6	6.0	(S)	(S)	(S)	9.2	6.0	16.0	(S)	(S)	(S)	8.3	11.0	6.0	8.7	4.6	5.6	(S)	(S)	(S)
803	Offices and clinics of doctors of osteopathy	6.7	3.4	1.5	9.2	3.2	2.3	9.6	2.6	1.5	1.5	–1.5	10.0	8.1	7.0	1.5	–0.8	–2.6	–6.1	(S)	(S)	(S)
804	Offices and clinics of other health practitioners	4.3	1.7	8.7	14.0	11.9	11.6	8.4	6.9	18.3	(S)	(S)	(S)	4.5	–2.3	6.7	0.4	0.5	8.6	4.0	8.1	12.5
8041	Offices and clinics of chiropractors	2.2	0.3	9.3	11.5	13.3	7.1	16.7	20.0	15.4	(S)	(S)	(S)	2.8	–0.6	4.5	2.0	6.2	6.6	(S)	(S)	(S)
8042	Offices and clinics of optometrists	0.9	4.9	6.7	6.6	6.4	12.3	6.3	11.7	15.4	(S)	(S)	(S)	8.1	13.9	14.5	–2.4	0.4	3.6	(S)	(S)	(S)
8043	Offices and clinics of podiatrists	10.9	4.8	5.8	16.4	9.6	10.8	18.2	13.2	–6.8	(S)	(S)	(S)	9.8	7.4	3.4	4.1	–9.5	5.4	(S)	(S)	(S)
805	Nursing and personal care facilities	11.6	5.6	7.7	33.4	34.5	20.4	8.3	4.3	4.1	7.3	5.4	–23.6	12.4	18.1	–5.0	8.1	1.7	14.5	9.5	–25.9	12.2

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Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. For selected SIC's (801, 802, and 805), estimates are for taxable firms only. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-7.5 for estimated measures of sampling variability (coefficients of variation).

Table 7.12. **Selected Health Services (SIC's 801, 802, 803, 804, and 805)—Sources of Receipts for Taxable Employer Firms as a Percent of Total Dollar Volume: 1993 Through 1995**

1987 SIC code	Kind of business	Total			Medicare			Medicaid			Other government			Private insurance			Patient			Other		
		1995	1994	1993	1995	1994	1993	1995	1994	1993	1995	1994	1993	1995	1994	1993	1995	1994	1993	1995	1994	1993
801	Offices and clinics of doctors of medicine	100.0	100.0	100.0	24.6	23.7	23.0	6.6	6.4	6.3	1.8	1.8	1.9	44.0	43.8	43.6	16.8	18.4	19.5	6.2	5.9	5.7
802	Offices and clinics of dentists	100.0	100.0	100.0	(S)	(S)	(S)	2.3	2.3	2.3	(S)	(S)	(S)	47.8	47.9	46.4	47.2	47.1	48.4	(S)	(S)	(S)
803	Offices and clinics of doctors of osteopathy	100.0	100.0	100.0	25.1	24.5	24.6	7.5	7.3	7.4	1.6	1.7	1.8	44.4	43.9	42.4	17.5	18.8	20.0	(S)	(S)	(S)
804	Offices and clinics of other health practitioners	100.0	100.0	100.0	12.2	11.1	10.1	3.3	3.2	3.0	(S)	(S)	(S)	38.8	38.8	40.3	33.2	34.5	34.9	9.1	9.1	8.6
8041	Offices and clinics of chiropractors	100.0	100.0	100.0	7.7	7.1	6.3	1.3	1.1	0.9	(S)	(S)	(S)	54.5	54.2	54.7	30.0	30.0	28.4	(S)	(S)	(S)
8042	Offices and clinics of optometrists	100.0	100.0	100.0	10.2	9.6	9.5	5.1	4.8	4.6	(S)	(S)	(S)	23.4	21.8	20.1	58.6	60.5	63.3	(S)	(S)	(S)
8043	Offices and clinics of podiatrists	100.0	100.0	100.0	31.0	29.5	28.2	3.9	3.6	3.3	(S)	(S)	(S)	45.1	45.5	44.4	17.2	18.3	21.2	(S)	(S)	(S)
805	Nursing and personal care facilities	100.0	100.0	100.0	15.0	12.6	9.9	52.5	54.1	54.9	0.8	0.8	0.8	4.5	4.4	4.0	23.7	24.5	25.5	3.4	3.5	5.0

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Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. For selected SIC's (801, 802, and 805), estimates are for taxable firms only. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-7.6 for estimated measures of sampling variability (coefficients of variation).

Table 7.13. **Selected Health Services (SIC 80)—Estimated Per Capita Receipts for Taxable Firms: 1986 Through 1995**

[Estimates are in whole dollars. Data for 1993 and 1994 have been revised to reflect the use of 1994 administrative receipts for nonemployer firms. See the introduction for a description of the revision process]

1987 SIC code	Kind of business	1995	1994	1993	1992	1991
80	Health services	1,463	1,372	1,316	1,269	1,173
801	Offices and clinics of doctors of medicine	652	621	604	599	553
802	Offices and clinics of dentists	175	163	153	146	133
803	Offices and clinics of doctors of osteopathy	17	16	16	16	14
8041	Offices and clinics of chiropractors	28	28	28	26	23
8042	Offices and clinics of optometrists	23	23	22	21	20
805	Nursing and personal care facilities	169	153	146	137	131
806	Hospitals[1]	140	132	128	123	115

See footnotes at end of table.

Table 7.13. **Selected Health Services (SIC 80)—Estimated Per Capita Receipts for Taxable Firms: 1986 Through 1995**—Continued

[Estimates are in whole dollars. Data for 1993 and 1994 have been revised to reflect the use of 1994 administrative receipts for nonemployer firms. See the introduction for a description of the revision process]

1987 SIC code	Kind of business	1990	1989	1988	1987	1986
80	Health services	1,095	985	913	816	729
801	Offices and clinics of doctors of medicine	520	478	448	402	351
802	Offices and clinics of dentists	127	120	113	105	97
803	Offices and clinics of doctors of osteopathy	13	12	11	9	9
8041	Offices and clinics of chiropractors	22	20	19	15	14
8042	Offices and clinics of optometrists	19	18	17	16	14
805	Nursing and personal care facilities	122	105	94	86	82
806	Hospitals[1]	107	96	91	82	76

[1]Estimates are for employer firms only, and therefore, do not include nonemployer firms.

Note: Unless otherwise noted, estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Civilian population estimates as of July 1, 1995 - 261,407 (thousands); July 1, 1994 - 258,940 (thousands); July 1, 1993 - 256,328 (thousands); July 1, 1992 - 253,454 (thousands); July 1, 1991 - 250,527 (thousands) July 1, 1990 - 247,763 (thousands); July 1, 1989 - 245,131 (thousands); July 1, 1988 - 242,817 (thousands); July 1, 1987 240,550 (thousands); July 1, 1986 - 238,412 (thousands).

Source: U.S. Department of Commerce, Bureau of the Census: Service Annual Survey: 1995 and Current Population Reports, Series P25-1127 and 1095.

Chapter 8.
Social Services (SIC 83)

SUMMARY OF FINDINGS

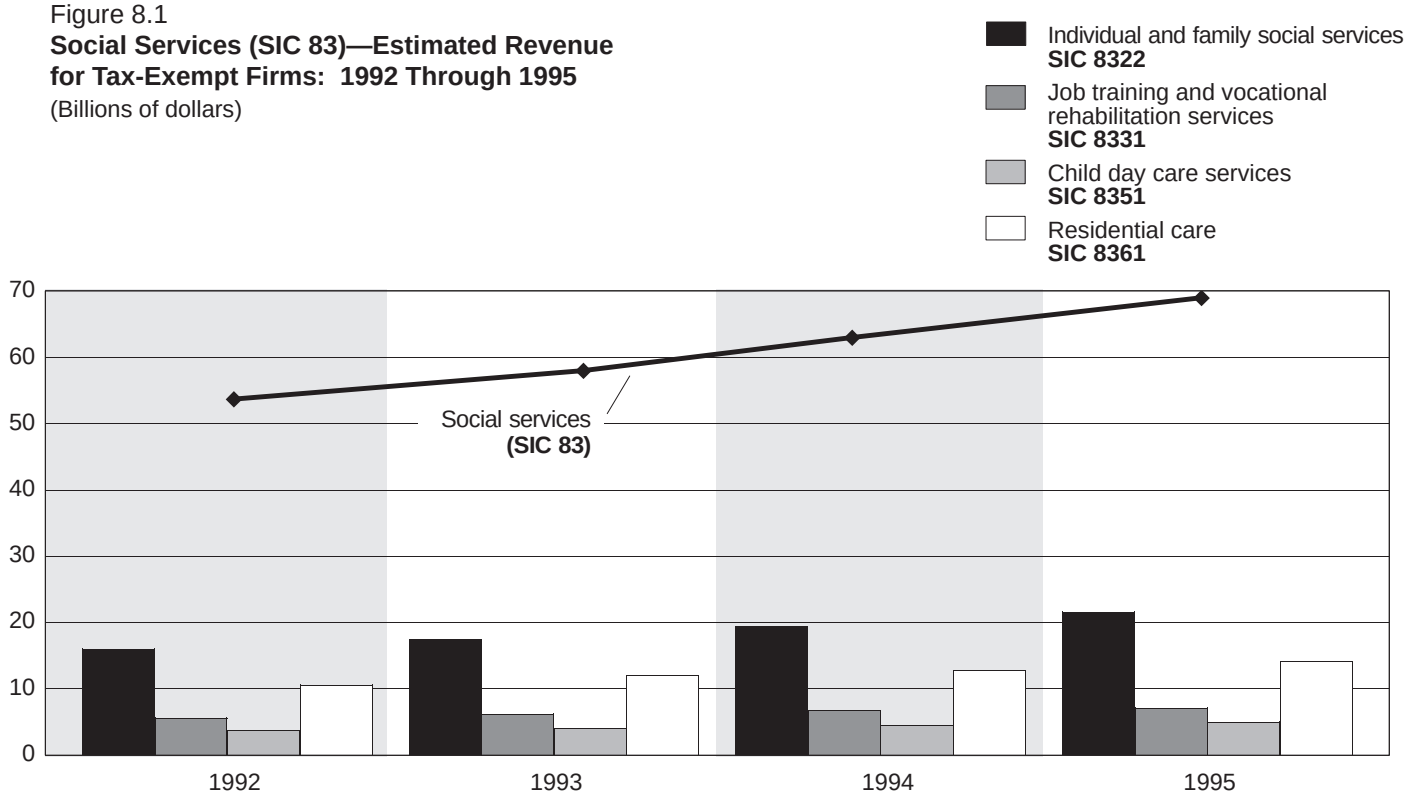
Taxable Firms

Receipts of taxable social service firms (SIC 83) were $23 billion in 1995, up 8.8 (±2.6) percent from 1994. Residential care (SIC 8361) receipts were $6.0 billion in 1995, rising 7.2 percent from 1994. Receipts for child day care services (SIC 8351) rose 10.3 percent from 1994 to $11.4 billion in 1995.

Tax-Exempt Firms and Organizations

Revenue for tax-exempt firms and organizations providing social services (SIC 83) was $69.1 billion in 1995, an increase of 10.1 (±2.6) percent from 1994. Expenses for all social services organizations rose 10.8 (±3.1) percent from the previous year to $61.4 billion in 1995. Revenue for individual and family social services (SIC 8322) was $21.6 billion in 1995, and expenses totaled $21.0 billion. Revenue in 1995 for child day care services (SIC 8351) was $5.0 billion. Revenue for residential care (SIC 8361) was $14.1 billion in 1995, up 10.2 percent from the previous year. Expenses for residential care were $13.4 billion in 1995, up 9.6 percent from 1994.

Figure 8.1
Social Services (SIC 83)—Estimated Revenue for Tax-Exempt Firms: 1992 Through 1995
(Billions of dollars)



Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Estimates are not adjusted for price changes. See appendix A, table A–8.2 for estimated measures of sampling variability (coefficients of variation).

Source: U.S. Bureau of the Census, *Service Annual Survey: 1995.*

Table 8.1. **Selected Social Services (SIC 83)—Estimated Receipts for Taxable Firms: 1986 Through 1995**

[Dollar volume estimates are in millions of dollars. Data for 1993 and 1994 have been revised to reflect the use of 1994 administrative receipts for nonemployer firms. See the introduction for a description of the revision process]

1987 SIC code	Kind of business	1995	1994	1993	1992	1991
83	Social services	23,394	21,502	19,705	18,201	16,365
8331	Job training and vocational rehabilitation services	1,862	1,796	1,707	1,620	1,618
8351	Child day care services	11,384	10,318	9,464	8,708	7,395
8361	Residential care	6,021	5,614	5,290	4,853	4,934

See footnotes at end of table.

Table 8.1. **Selected Social Services (SIC 83)—Estimated Receipts for Taxable Firms: 1986 Through 1995**—Continued

[Dollar volume estimates are in millions of dollars. Data for 1993 and 1994 have been revised to reflect the use of 1994 administrative receipts for nonemployer firms. See the introduction for a description of the revision process]

1987 SIC code	Kind of business	1990	1989	1988	1987	1986
83	Social services	15,509	(NA)	(NA)	(NA)	(NA)
8331	Job training and vocational rehabilitation services	1,673	1,384	1,177	884	640
8351	Child day care services	7,064	5,986	5,400	4,284	4,235
8361	Residential care	4,626	4,057	3,469	2,837	2,940

NA Not available.

Note: Estimates are for employer and nonemployer firms. Revenue estimates for tax-exempt firms and organizations are shown in table 8.3. Expense estimates for tax-exempt firms and organizations are shown in table 8.5. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-8.1 for estimated measures of sampling variability (coefficients of variation).

Table 8.2. **Selected Social Services (SIC 83)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1986 Through 1995**

[Data for 1993 and 1994 have been revised to reflect the use of 1994 administrative receipts for nonemployer firms. See the introduction for a description of the revision process]

1987 SIC code	Kind of business	1995/1994	1994/1993	1993/1992	1992/1991	1991/1990
83	Social services	8.8	9.1	8.3	11.2	5.5
8331	Job training and vocational rehabilitation services	3.7	5.2	5.4	0.1	–3.3
8351	Child day care services	10.3	9.0	8.7	17.8	4.7
8361	Residential care	7.2	6.1	9.0	–1.6	6.7

See footnotes at end of table.

Table 8.2. **Selected Social Services (SIC 83)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1986 Through 1995**—Continued

[Data for 1993 and 1994 have been revised to reflect the use of 1994 administrative receipts for nonemployer firms. See the introduction for a description of the revision process]

1987 SIC code	Kind of business	1990/1989	1989/1988	1988/1987	1987/1986	1986/1985
83	Social services	(NA)	(NA)	(NA)	(NA)	(NA)
8331	Job training and vocational rehabilitation services	20.9	17.6	33.1	38.1	18.1
8351	Child day care services	18.0	10.9	26.1	1.2	13.1
8361	Residential care	14.0	17.0	22.3	–3.5	20.7

NA Not available.

Note: Estimates are for employer and nonemployer firms. Revenue estimates for tax-exempt firms and organizations are shown in table 8.3. Expense estimates for tax-exempt firms and organizations are shown in table 8.5. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-8.1 for estimated measures of sampling variability (coefficients of variation).

Table 8.3. **Selected Social Services (SIC 83)—Estimated Revenue for Tax-Exempt Firms: 1986 Through 1995**

[Dollar volume estimates are in millions of dollar]

1987 SIC code	Kind of business	1995	1994	1993	1992	1991
83	Social services	69,110	62,766	58,721	53,673	49,055
8322	Individual and family social services	21,641	19,381	17,495	16,046	14,392
8331	Job training and vocational rehabilitation services	7,145	6,675	6,165	5,642	5,346
8351	Child day care services	4,995	4,469	4,057	3,692	3,156
8361	Residential care	14,127	12,819	12,036	10,615	9,707

See footnotes at end of table.

Table 8.3. **Selected Social Services (SIC 83)—Estimated Revenue for Tax-Exempt Firms: 1986 Through 1995**—Continued

1987 SIC code	Kind of business	1990	1989	1988	1987	1986
83	Social services	45,255	(NA)	(NA)	(NA)	(NA)
8322	Individual and family social services	13,009	(NA)	(NA)	(NA)	(NA)
8331	Job training and vocational rehabilitation services	4,870	4,520	4,146	3,664	3,350
8351	Child day care services	2,872	2,694	2,425	2,233	1,930
8361	Residential care	8,834	8,097	7,142	6,125	5,435

NA Not available.

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-8.2 for estimated measures of sampling variability (coefficients of variation).

Table 8.4. **Selected Social Services (SIC 83)—Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1986 Through 1995**

1987 SIC code	Kind of business	1995/1994	1994/1993	1993/1992	1992/1991	1991/1990
83	Social services	10.1	6.9	9.4	9.4	8.4
8322	Individual and family social services	11.7	10.8	9.0	11.5	10.6
8331	Job training and vocational rehabilitation services	7.0	8.3	9.3	5.5	9.8
8351	Child day care services	11.8	10.2	9.9	17.0	9.9
8361	Residential care	10.2	6.5	13.4	9.4	9.9

See footnotes at end of table.

Table 8.4. **Selected Social Services (SIC 83)—Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1986 Through 1995**—Continued

1987 SIC code	Kind of business	1990/1989	1989/1988	1988/1987	1987/1986	1986/1985
83	Social services	(NA)	(NA)	(NA)	(NA)	(NA)
8322	Individual and family social services	(NA)	(NA)	(NA)	(NA)	(NA)
8331	Job training and vocational rehabilitation services	7.7	9.0	13.2	9.4	7.1
8351	Child day care services	6.6	11.1	8.6	15.7	8.4
8361	Residential care	9.1	13.4	16.6	12.7	9.8

NA Not available.

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-8.2 for estimated measures of sampling variability (coefficients of variation).

Table 8.5. **Selected Social Services (SIC 83)—Estimated Expenses for Tax-Exempt Firms: 1991 Through 1995**

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1995	1994	1993	1992	1991
83	Social services	61,368	55,387	51,816	47,170	43,089
8322	Individual and family social services	20,963	18,754	16,916	15,483	14,191
8331	Job training and vocational rehabilitation services	6,873	6,479	6,095	5,470	5,138
8351	Child day care services	4,826	4,379	3,948	3,607	3,183
8361	Residential care	13,364	12,196	11,442	10,201	9,455

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-8.2 for estimated measures of sampling variability (coefficients of variation).

Table 8.6. **Selected Social Services (SIC 83)—Estimated Year-to-Year Percent Change of Expenses for Tax-Exempt Firms: 1991 Through 1995**

1987 SIC code	Kind of business	1995/1994	1994/1993	1993/1992	1992/1991	1991/1990
83	Social services	10.8	6.9	9.8	9.5	9.5
8322	Individual and family social services	11.8	10.9	9.3	9.1	12.9
8331	Job training and vocational rehabilitation services	6.1	6.3	11.4	6.5	13.8
8351	Child day care services	10.2	10.9	9.5	13.3	7.8
8361	Residential care	9.6	6.6	12.2	7.9	9.9

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-8.2 for estimated measures of sampling variability (coefficients of variation).

Appendix A.
Measures of Sampling Variability

Reliability of Data

There are two types of errors possible in an estimate based on a sample survey—sampling and nonsampling. Sampling errors occur because observations are made on a sample, not on the entire population. Nonsampling errors can be attributed to many sources in the collection and processing of the data. The accuracy of a survey result is determined by the joint effect of sampling and nonsampling errors.

Measures of Sampling Variability

Because the estimates were based on a sample, exact agreement with the results that would be obtained from a complete census of service industries using the same enumeration procedure was not expected. However, because each service firm in the United States in the specified Standard Industrial Classifications (SIC) had a chance of being selected for the sample and because the probability of selection for each service firm in the sample was known, it was possible to estimate the sampling variability of the estimates made from the sample.

The standard error of the estimate is a measure of the variability among the estimates from all possible samples of the same size and design and, thus, is a measure of the precision with which an estimate from a particular sample approximates the results of a complete enumeration. The coefficient of variation (expressed as a percent) is the standard error of the estimate times 100 percent divided by the value being estimated. Note that measures of sampling variability, such as the standard error or coefficient of variation, are estimated from the sample and are also subject to sampling variability. Tables of coefficients of variation for dollar volume estimates and year-to-year changes are shown in tables A-1.1 through A-8.2 in this appendix.

The coefficients of variation presented in these tables permit certain confidence statements about the sample estimates. The particular sample used in this survey was one of a large number of samples of the same size that could have been selected using the same design. In about 2 out of 3 (67 percent) of these samples, the estimates would differ from a complete enumeration by less than the corresponding percentages for that estimate shown in the sampling variability tables. In about 9 out of 10 (90 percent) of these samples, the estimates would differ from the results of a complete enumerating by less than 1.65 times the percentage shown. In about 19 of 20 (95 percent) of the samples, the estimates would differ from the result of a complete enumeration by less than twice the percentage shown.

To illustrate the computations involved in the above confidence statements as related to dollar volume estimates, assume that an estimate of receipts published in chapter 4, table 1, is $10,750 million for a particular year and that the coefficient of variation for this estimate, as given in appendix A, table A-4.1 is 1.8 percent, or 0.018. Multiplying $10,750 million by 0.018 yields $194 million. Therefore, a 67-percent confidence interval is $10,556 million to $10,944 million ($10,750 million plus or minus $194 million). If corresponding confidence intervals were constructed for all possible samples of the same size and design, approximately 2 out 3 (67 percent) of the intervals would contain the figure obtained from a complete enumeration.

Typical practice is to construct a 90- or 95-percent confidence interval. Using the same illustration, a 90-percent confidence interval would be $10,430 million to $11,070 million ($10,750 million plus or minus $320 million). Similarly, a 95-percent confidence interval is $10,362 million to $11,138 million ($10,750 million plus or minus $388 million).

All data comparisons for major industry groups appearing in this publication are accompanied by a 90-percent confidence interval. Thus a statement such as ‘‘up 0.8 percent (+1.3)’’ indicates a 90-percent confidence interval from -0.5 to +2.1. When the confidence interval contains zero (as in the previous example), it is uncertain whether there is actually an increase or decrease.

Nonsampling Errors

As calculated for this report, the coefficient of variation measures sampling errors but does not measure any systematic biases in the data. Bias is the difference, averaged over all possible samples of the same size and design, between the estimate and the true value being estimated.

Nonsampling errors can be attributed to many sources: (1) inability to obtain information about all cases in the sample (2) response errors, (3) definitional difficulties, (4) differences in the interpretation of questions, (5) mistakes

in recording or coding the data obtained, and (6) other errors of collection, response, coverage, and estimation for missing data. These nonsampling errors also occur in complete censuses.

Although no direct measurement of the biases due to nonsampling errors has been obtained, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize their influence.

A major source of receipts (revenue) bias in the published estimates is due to imputing data for nonrespondents, for late reporters, and for data which fail edit. For all kinds of employer business combined, imputed receipts for 1995 amount to about 16.7 percent of the national receipts estimates. For revenue, the figure was about 13.5 percent for 1995.

Table A-1.1. **Selected Service Industries—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1994 and 1995**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1995/1994
		1995	1994	
472	Arrangement of passenger transportation	3.8	3.6	2.3
653	Real estate agents and managers	4.1	4.6	2.2
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis	2.3	1.8	1.3
72	Personal services	1.7	1.7	0.6
73	Business services	2.4	2.3	1.0
75	Automotive repair, services, and parking	2.2	2.2	1.1
76	Miscellaneous repair services	3.8	3.2	1.6
78	Motion pictures	2.3	2.2	1.4
79	Amusement and recreation services	2.7	2.2	1.6
80	Health services	1.7	1.6	0.8
81	Legal services	3.0	3.2	2.0
824	Vocational schools	13.6	13.3	3.7
83	Social services	3.0	2.8	1.4
84	Museums, art galleries, and botanical and zoological gardens	9.5	9.2	4.5
87	Engineering, accounting, research, management, and related services	1.9	2.0	0.9

Table A-1.2. **Selected Service Industries—Estimated Coefficients of Variation for Revenue and Expense Estimates and Estimates of Year-to-Year Ratios for Tax-Exempt Firms: 1994 and 1995**

1987 SIC code	Kind of business	Revenue		Year-to-year ratio 1995/1994	Expenses		Year-to-year ratio 1995/1994
		1995	1994		1995	1994	
703, 704	Camps and membership lodging	7.8	7.7	2.3	7.9	7.7	4.0
792, 7991, 7997, 7999	Selected amusement and recreation services	7.8	7.4	2.1	9.7	9.6	2.0
80	Health services	3.9	3.8	1.1	3.5	3.3	0.9
81	Legal aid societies and similar legal services	20.2	19.9	2.6	19.8	19.2	2.0
823	Libraries	20.4	17.3	4.1	18.8	15.2	4.7
824	Vocational schools	7.9	8.1	4.0	7.5	8.3	4.3
83	Social services	4.5	4.3	1.4	3.2	3.2	1.7
84	Museums, art galleries, and botanical and zoological gardens	7.3	6.8	2.7	6.9	6.5	1.9
86 (pt.)	Selected membership organizations	4.0	3.9	1.9	3.8	3.6	1.3
873	Research, development, and testing services	3.9	3.6	1.5	3.9	3.6	1.0
874 ex. 8744	Management and public relations services, except facilities support management services	10.8	12.0	3.3	6.1	6.0	3.2

Table A-2.1. **Selected Travel and Lodging Services (SIC's 472 and 70)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1994 and 1995**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1995/1994
		1995	1994	
	Arrangement of Passenger Transportation			
472	Arrangement of passenger transportation	3.8	3.6	2.3
4724	Travel agencies	4.6	4.4	3.1
4725	Tour operators	12.8	11.2	5.6
	Hotels, Rooming Houses, Camps, and Other Lodging Places			
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis	2.3	1.8	1.3
701	Hotels and motels	2.3	1.9	1.3
703	Camps and recreational vehicle parks	5.8	5.2	1.7

Table A-2.2. **Camps and Membership Lodging (SIC's 703 and 704)—Estimated Coefficients of Variation for Revenue and Expense Estimates and Estimates of Year-to-Year Ratios for Tax-Exempt Firms: 1994 and 1995**

1987 SIC code	Kind of business	Revenue		Year-to-year ratio 1995/1994	Expenses		Year-to-year ratio 1995/1994
		1995	1994		1995	1994	
703, 704	Camps and membership lodging	7.8	7.7	2.3	7.9	7.7	4.0
703	Camps and recreational vehicle parks	11.7	13.2	2.6	10.7	12.8	3.1
704	Organization hotels and lodging houses, on membership basis	10.5	8.5	4.0	11.6	9.0	7.6

Table A-2.3. **Arrangement of Passenger Transportation (SIC 472)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Employer Firms, by Source: 1994 and 1995**

Sources of receipts	Receipts		Year-to-year ratio 1995/1994	Percent of total dollar volume	
	1995	1994		1995	1994
Total	4.3	4.0	2.6	(X)	(X)
Air carriers	5.3	5.5	3.6	3.0	3.1
Water carriers	10.5	8.8	11.5	10.6	9.0
Hotels and motels	7.8	7.6	3.6	5.9	5.7
Motor coaches	13.9	15.0	2.9	13.4	14.4
Railroads	9.8	7.5	4.8	9.1	7.3
Rental cars	7.0	6.6	3.7	6.5	6.2
Packaged tours	8.4	7.2	5.5	6.7	6.4
All other	10.6	10.9	2.8	10.1	10.5

X Not applicable.

Table A-2.4. **Arrangement of Passenger Transportation (SIC 472)—Estimated Coefficients of Variation for Expense Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1994 and 1995**

Operating expenses	Expenses		Year-to-year ratio 1995/1994	Percent of total dollar volume	
	1995	1994		1995	1994
Total	4.5	4.2	2.3	(X)	(X)
Annual payroll	4.7	4.4	1.9	1.9	2.1
Employer contributions to Social Security and other supplemental benefits	4.8	4.3	2.3	2.5	2.4
Lease and rental payments	5.5	4.9	2.4	3.3	2.9
Advertising and promotion	7.4	9.2	6.1	4.6	6.4
Taxes and licenses	6.4	7.8	5.1	4.9	6.8
Utilities	5.0	5.5	3.5	3.5	4.2
Depreciation	7.5	6.9	3.7	5.2	4.7
Purchased office supplies	4.3	5.4	2.9	2.9	4.1
Purchased repair services	7.7	7.7	3.3	6.7	6.5
Other	5.5	5.3	4.2	2.8	3.4

X Not applicable.

Table A-3.1. **Selected Personal Services (SIC 72)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1994 and 1995**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1995/1994
		1995	1994	
72	Personal services	1.7	1.7	0.6
721	Laundry, cleaning, and garment services	2.7	2.7	1.0
7211	Power laundries, family and commercial	14.9	14.9	2.9
7213	Linen supply	6.1	5.9	1.5
7215	Coin-operated laundries and dry cleaning	7.4	6.4	3.3
7216	Dry cleaning plants, except rug cleaning	6.6	6.7	1.8
7217	Carpet and upholstery cleaning	5.3	4.4	4.5
7218	Industrial launderers	4.1	4.0	1.2
7221	Photographic studios, portrait	7.2	6.3	2.9
7231	Beauty shops	4.4	4.4	1.5
7241	Barber shops	2.4	3.1	1.9
7261	Funeral service and crematories	5.0	4.9	1.5
7291	Tax return preparation services	12.8	11.9	2.9

Table A-4.1. **Selected Business and Professional Services (SIC's 73, 81, and 87)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1994 and 1995**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1995/1994
		1995	1994	
	Business Services			
73	Business services	2.4	2.3	1.0
731	Advertising	4.1	2.9	3.4
7311	Advertising agencies	5.2	2.7	4.7
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	4.8	4.0	1.8
733	Mailing, reproduction, commercial art and photography, and stenographic services	5.1	4.7	2.0
7331	Direct mail advertising services	9.7	8.8	3.6
7336	Commercial art and graphic design	5.9	7.4	3.2
734	Services to dwellings and other buildings	5.4	5.3	2.5
7342	Disinfecting and pest control services	9.5	8.0	1.9
7349	Building cleaning and maintenance services, n.e.c	6.3	6.3	3.1
735	Miscellaneous equipment rental and leasing	3.2	3.2	1.0
7352	Medical equipment rental and leasing	4.9	4.0	2.5
7353	Heavy construction equipment rental and leasing	5.2	4.4	2.2
7359	Equipment rental and leasing, n.e.c	4.5	4.5	1.3
736	Personnel supply services	4.8	4.9	2.3
7361	Employment agencies	13.5	13.8	8.0
7363	Help supply services	5.2	5.3	2.4
737	Computer programming, data processing, and other computer related services	3.2	2.9	1.2
7371	Computer programming services	9.9	8.1	3.5
7372	Prepackaged software	4.2	4.9	1.5
7373	Computer integrated systems design	12.1	11.7	4.0
7374	Computer processing and data preparation and processing services	2.1	2.3	1.1
7375	Information retrieval services	2.1	1.7	1.2
7376	Computer facilities management services	8.2	6.3	2.3
7377	Computer rental and leasing	14.2	9.6	6.2
7378	Computer maintenance and repair	5.5	4.5	2.7
7379	Computer related services, n.e.c	7.2	8.1	3.9
738	Miscellaneous business services	8.9	8.3	3.7
7381	Detective, guard, and armored car services	8.5	9.1	4.4
7382	Security systems services	9.0	6.2	4.4
7384	Photofinishing laboratories	13.7	13.7	3.1
	Legal Services			
81	Legal services	3.0	3.2	2.0
	Engineering, Accounting, Research, Management, and Related Services			
87	Engineering, accounting, research, management, and related services	1.9	2.0	0.9
871	Engineering, architectural, and surveying services	3.6	3.4	1.3
8711	Engineering services	4.1	3.8	1.5
8712	Architectural services	8.2	9.4	3.1
8713	Surveying services	12.8	11.9	4.3
872	Accounting, auditing, and bookkeeping services	1.8	2.4	1.1
873, ex. 8733	Research, development, and testing services, except noncommercial research organizations	6.8	5.7	2.4
8731	Commercial physical and biological research	11.0	9.3	2.3
8732	Commercial economic, sociological, and educational research	8.4	7.9	3.1
8734	Testing laboratories	12.4	9.5	8.9
874	Management and public relations services	3.5	3.8	2.2
8741	Management services	7.8	8.7	3.8
8742	Management consulting services	4.2	5.3	3.5
8743	Public relations services	5.7	5.4	3.4
8744	Facilities support management services	9.4	9.7	1.5
8748	Business consulting services, n.e.c	11.2	6.2	7.8

Table A-4.2. **Personnel Supply Services (SIC 736)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Employer Firms, by Source: 1994 and 1995**

Item	Receipts		Year-to-year ratio 1995/1994
	1995	1994	
Total	4.9	5.0	2.4
Placement fees and commissions	14.6	15.7	6.0
Temporary help supply	5.2	5.2	2.7
Continuing help supply	11.8	10.1	5.0

Table A-4.3. **Personnel Supply Services (SIC 736)—Estimated Coefficients of Variation for Receipts for Taxable Employer Firms from Supplying Temporary Help, by Source and Estimates of Year-to-Year Ratios: 1994 and 1995**

Sources of receipts	Receipts		Year-to-year ratio 1995/1994	Percent of temporary help supply receipts	
	1995	1994		1995	1994
Total personnel supply services	4.9	5.0	2.4	(X)	(X)
Total receipts from temporary help supply services	5.2	5.2	2.7	(X)	(X)
Office support	3.6	4.7	2.7	4.8	5.4
Secretaries	4.7	5.9	2.9	6.3	7.1
Clerks	5.9	7.1	5.2	4.5	5.4
Other office support	3.6	5.6	4.6	6.3	7.7
Technical and professional	11.9	12.9	4.4	8.7	10.3
Accountants	4.6	5.6	2.6	6.7	6.9
Medical	9.0	8.6	6.2	9.0	8.1
Hospital staff	20.6	22.0	21.5	19.8	20.4
Industrial and construction	7.9	8.8	3.7	5.3	6.1
Laborers	9.5	10.7	4.1	7.4	7.7

X Not applicable.

Table A-4.4. **Computer Programming, Data Processing, and Other Computer Related Services (SIC 737)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Employer Firms, by Source: 1994 and 1995**

Sources of receipts	Receipts		Year-to-year ratio 1995/1994	Percent of total dollar volume	
	1995	1994		1995	1994
Total	3.3	3.0	1.2	(X)	(X)
Computer integrated systems	9.5	9.3	4.2	8.2	7.8
Custom computer programming and software design	9.2	8.5	3.7	7.4	7.3
Prepackaged computer software design, development, and production	6.1	5.2	3.3	4.8	4.8
Information retrieval services	2.5	2.7	1.9	4.1	3.9
Computer processing and data preparation services	3.2	3.9	1.1	4.3	4.5
Computer facilities management services	4.5	3.9	2.5	5.2	4.3
Computer rental and leasing	12.6	8.9	5.5	12.3	8.9
Maintenance and repair of computers and peripheral equipment	4.5	4.0	1.8	5.1	4.4
Computer consulting	9.5	10.0	4.4	9.1	9.4
Other computer services	13.4	20.8	11.7	11.8	19.3
All other receipts	4.7	5.1	5.1	5.3	5.6

X Not applicable.

Table A-4.5. **Management and Public Relations Services (SIC 874)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Employer Firms, by Source: 1994 and 1995**

Sources of receipts	Receipts		Year-to-year ratio 1995/1994	Percent of total dollar volume	
	1995	1994		1995	1994
Total	4.4	4.8	2.7	(X)	(X)
Management and administrative services	7.6	8.3	3.7	5.3	5.9
Construction management	24.2	22.6	6.5	21.9	21.0
Facilities support management services	9.6	10.6	4.5	9.8	11.2
Other management services	12.1	15.1	6.6	11.8	13.6
Consulting, design, and public relations services	6.4	6.2	3.6	5.6	5.5
Management consulting	8.8	9.0	6.3	7.8	8.0
Engineering consulting and design services	10.3	9.2	4.0	10.7	9.9
Tax consulting services	11.3	15.6	7.1	10.9	15.5
Computer consulting and software services	15.4	17.1	7.1	15.0	17.6
Public relations services	7.4	8.4	7.6	8.3	9.7
Other consulting and design services	15.3	17.2	5.3	15.0	16.2
All other sources	8.6	11.1	9.9	7.2	9.1

X Not applicable.

Table A-5.1. **Selected Automotive Repair, Services, and Parking and Miscellaneous Repair Services (SIC's 75 and 76)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1994 and 1995**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1995/1994
		1995	1994	
	Automotive Repair, Services, and Parking			
75	Automotive repair, services, and parking	2.2	2.2	1.1
751	Automotive rental and leasing, without drivers	3.6	3.9	1.1
7513	Truck rental and leasing, without drivers	4.9	5.4	2.5
7514	Passenger car rental	5.6	6.0	1.0
7515	Passenger car leasing	10.9	11.7	2.9
752	Automobile parking	4.6	3.3	2.4
753	Automotive repair shops	3.1	3.2	1.7
7532	Top, body, and upholstery repair and paint shops	7.2	6.9	4.3
7533	Automotive exhaust system repair shops	6.8	8.1	3.3
7534	Tire retreading and repair shops	17.4	17.7	4.7
7536	Automotive glass replacement shops	14.0	11.7	3.5
7537	Automotive transmission repair shops	9.4	6.6	4.3
7538	General automotive repair shops	4.3	4.8	2.3
7539	Automotive repair shops, n.e.c	6.7	6.1	5.7
754	Automotive services, except repair	6.2	5.7	2.3
7542	Carwashes	6.1	5.7	2.0
	Miscellaneous Repair Services			
76	Miscellaneous repair services	3.8	3.2	1.6
762	Electrical repair shops	7.6	6.7	1.7
7622	Radio and television repair shops	8.0	5.1	4.7
7694	Armature rewinding shops	6.2	6.1	1.6

Table A-5.2. **Automotive Rental and Leasing, Without Drivers (SIC 751)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Employer Firms, by Source: 1994 and 1995**

Sources of receipts	Receipts		Year-to-year ratio 1995/1994	Percent of total dollar volume	
	1995	1994		1995	1994
Total	3.7	4.0	1.1	(X)	(X)
Short term rental, without drivers	4.3	4.7	1.1	2.8	3.0
Passenger cars	3.6	4.3	1.3	2.8	3.1
Trucks	13.5	13.3	4.8	11.5	11.3
Truck tractors	7.8	7.6	5.6	7.5	7.2
Truck trailers, full and semi	(S)	(S)	(S)	(S)	(S)
Utility trailers	5.0	4.6	0.9	6.0	6.0
Motor homes, travel trailers, and other recreational vehicles	(S)	(S)	(S)	(S)	(S)
Leasing (except finance leasing), without drivers	5.1	6.0	2.9	4.7	5.4
Passenger cars	5.4	5.1	2.0	6.2	6.1
Trucks	10.1	9.8	2.4	9.4	9.2
Truck tractors	7.6	9.7	5.0	7.4	9.0
Truck trailers, full and semi	20.2	18.8	11.5	19.6	18.2
Rental and leasing (except finance leasing) of all other equipment	(S)	(S)	(S)	(S)	(S)
Sales of fuels and merchandise	13.2	11.8	6.1	12.8	11.3
All other operating receipts	12.6	14.1	3.6	11.0	12.7

X Not applicable. S Data do not meet publication standards because of high sampling variability or poor response quality.

Table A-6.1. **Motion Pictures (SIC 78) and Amusement and Recreation Services (SIC 79)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1994 and 1995**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1995/1994
		1995	1994	
	Motion Pictures			
78	Motion pictures	2.3	2.2	1.4
781, 782	Motion picture production, distribution, and allied services	2.6	2.4	1.7
783	Motion picture theaters	5.7	4.6	1.8
784	Video tape rental	7.9	9.9	4.0
	Amusement and Recreation Services			
79	Amusement and recreation services	2.7	2.2	1.6
791	Dance studios, schools, and halls	6.5	6.9	2.1
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	7.9	6.7	4.7
793	Bowling centers	5.5	5.3	3.9
794	Commercial sports	5.4	4.4	2.6
7941	Professional sports clubs and promoters	8.4	6.3	3.2
7948	Racing, including track operation	6.3	6.0	4.0
799	Miscellaneous amusement and recreation services	3.1	2.4	1.9
7991	Physical fitness facilities	6.0	5.4	2.1
7992	Public golf courses	11.9	10.5	3.6
7993	Coin-operated amusement devices	5.5	5.5	2.1
7996	Amusement parks	3.3	2.5	1.6
7997	Membership sports and recreation clubs	5.4	5.3	4.4

Table A-6.2. **Amusement Parks (SIC 7996)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Employer Firms, by Source: 1994 and 1995**

Sources of receipts	Receipts		Year-to-year ratio 1995/1994	Percent of total dollar volume	
	1995	1994		1995	1994
Total	3.4	2.5	1.7	(X)	(X)
Admissions	3.2	1.9	1.9	1.6	1.3
Sales of food, refreshments, and alcoholic beverages	3.5	2.9	2.3	2.1	1.7
Sales of other merchandise	6.1	4.9	2.1	4.3	3.5
All other	9.1	10.5	6.1	7.7	9.5

X Not applicable.

Table A-7.1. **Selected Health Services (SIC 80)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1994 and 1995**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1995/1994
		1995	1994	
80	Health services	1.7	1.6	0.8
801	Offices and clinics of doctors of medicine	3.0	2.8	1.6
802	Offices and clinics of dentists	2.5	2.5	1.0
803	Offices and clinics of doctors of osteopathy	4.8	5.5	4.3
804	Offices and clinics of other health practitioners	3.3	2.6	1.7
8041	Offices and clinics of chiropractors	4.1	3.5	3.0
8042	Offices and clinics of optometrists	4.7	4.5	1.6
8043	Offices and clinics of podiatrists	10.1	8.9	2.5
805	Nursing and personal care facilities	7.6	7.6	1.8
806	Hospitals	3.8	4.2	2.9
8062	General medical and surgical hospitals	4.5	5.1	3.6
8063	Psychiatric hospitals	10.3	9.9	1.9
8069	Specialty hospitals, except psychiatric	5.6	5.6	6.4
807	Medical and dental laboratories	3.5	3.6	2.3
8071	Medical laboratories	4.0	4.1	2.6
8072	Dental laboratories	5.8	5.6	1.8
808	Home health care services	5.5	4.3	2.8
809	Miscellaneous health and allied services, n.e.c	5.8	6.4	2.2
8092	Kidney dialysis centers	7.7	7.0	2.2
8093	Specialty outpatient facilities, n.e.c	7.2	7.9	2.9

Table A-7.2. **Selected Health Services (SIC 80 pt.)—Estimated Coefficients of Variation for Revenue and Expense Estimates and Estimates of Year-to-Year Ratios for Tax-Exempt Firms: 1994 and 1995**

1987 SIC code	Kind of business	Revenue		Year-to-year ratio 1995/1994	Expenses		Year-to-year ratio 1995/1994
		1995	1994		1995	1994	
80 pt.	Selected health services	3.9	3.8	1.1	3.5	3.3	0.9
801	Offices and clinics of doctors of medicine	3.9	4.2	0.6	3.5	3.5	0.6
805	Nursing and personal care facilities	5.5	5.3	2.3	5.3	5.0	2.6
806	Hospitals	4.6	4.4	1.3	4.1	3.9	1.1
8062	General medical and surgical hospitals	5.1	4.8	1.4	4.5	4.2	1.2
8063	Psychiatric hospitals	8.9	8.1	1.8	8.1	8.2	1.3
8069	Specialty hospitals, except psychiatric	6.1	6.2	1.1	6.2	6.3	0.8
808	Home health care services	5.9	4.9	2.9	6.0	4.8	3.1
809	Miscellaneous health and allied services, n.e.c	6.5	6.7	3.5	6.6	7.0	3.3
8092	Kidney dialysis centers	0.0	0.5	0.5	0.0	0.6	0.6
8093	Specialty outpatient facilities, n.e.c	7.0	8.3	5.9	7.1	8.7	5.5

Table A-7.3. **Offices and Clinics of Health Practitioners (SIC's 801, 802, 803, and 804)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Employer Firms, by Type of Service Performed: 1994 and 1995**

Type of service	Doctors of medicine (SIC 8011)			Dentists (SIC 8021)			Doctors of osteopathy (SIC 8031)			Chiropractors (SIC 8041)			Optometrists (SIC 8042)			Podiatrists (SIC 8043)		
	Receipts		Year-to-year ratio 1995/1994	Receipts		Year-to-year ratio 1995/1994	Receipts		Year-to-year ratio 1995/1994	Receipts		Year-to-year ratio 1995/1994	Receipts		Year-to-year ratio 1995/1994	Receipts		Year-to-year ratio 1995/1994
	1995	1994		1995	1994		1995	1994		1995	1994		1995	1994		1995	1994	
Total	3.2	2.9	1.7	2.6	2.6	1.0	5.3	6.1	4.7	4.5	3.8	3.3	5.1	4.9	1.7	10.7	9.4	2.7
Patient care and other medical professional services	3.0	2.9	1.5	2.7	2.7	1.3	5.2	5.9	4.8	4.4	4.2	3.6	6.4	5.4	3.2	10.5	9.6	2.5
Patient care services	3.2	2.6	1.4	2.8	2.6	1.4	5.7	6.3	5.0	4.6	4.1	3.8	6.4	5.4	3.4	11.1	10.0	2.4
Laboratory services	10.3	10.0	3.1	11.7	11.0	7.6	11.3	8.2	6.5	(S)	(S)	(S)	20.3	17.9	6.6	31.6	29.3	9.5
Inhouse laboratory services	10.2	11.3	3.4	14.0	13.6	9.6	9.9	10.1	8.0	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
Provider billed independent laboratory services	16.2	11.4	9.3	13.4	11.9	13.2	18.1	16.7	12.5	(S)	(S)	(S)	27.9	26.7	9.3	(S)	(S)	(S)
X-ray services	13.1	14.5	3.7	10.3	6.6	9.5	17.6	20.0	7.9	10.2	9.0	9.0	-	-	-	10.1	10.8	9.9
Other patient care services	3.5	2.6	1.7	2.9	2.9	1.4	6.1	6.7	5.2	4.7	4.7	3.9	7.6	6.0	4.2	11.5	10.3	2.4
Hospital inpatient services	6.4	5.1	3.7	(S)	(S)	(S)	13.1	11.7	8.6	(S)	(S)	(S)	(S)	(S)	(S)	24.8	19.5	20.0
Hospital outpatient services	9.5	9.2	4.8	(S)	(S)	(S)	9.2	12.2	10.0	(S)	(S)	(S)	(S)	(S)	(S)	12.2	12.9	6.3
Services delivered in doctor's office	3.8	3.9	1.9	2.9	2.9	1.4	7.4	6.9	6.4	5.5	5.1	3.7	7.7	5.9	3.9	12.3	11.1	2.6
Other services delivered (e.g. nursing homes, private homes, etc.)	12.9	10.0	9.8	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	13.6	13.1	5.7
Merchandise sales	16.8	15.8	8.4	(S)	(S)	(S)	(S)	(S)	(S)	11.9	15.0	8.1	6.4	6.7	2.8	19.9	18.9	16.4
Optical goods	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	6.4	6.7	2.8	-	-	-
Orthopedic appliances	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	11.8	14.2	14.3	(S)	(S)	(S)	19.1	19.0	12.2
Prescription drugs	24.2	19.7	14.2	(S)	(S)	(S)	(S)	(S)	(S)	-	-	-	(S)	(S)	(S)	(S)	(S)	(S)
Nonprescription drugs and medical supplies	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	14.5	19.6	10.4	(S)	(S)	(S)	(S)	(S)	(S)

S Data do not meet publication standards because of high sampling variability or poor response quality. - Represents zero.

Table A-7.4. **Offices and Clinics of Health Practitioners (SIC's 801, 802, 803, and 804)—Estimated Coefficients of Variation for the Percentages of Receipts for Taxable Employer Firms, by Type of Service Performed: 1994 and 1995**

Type of service	Doctors of medicine (SIC 8011)		Dentists (SIC 8021)		Doctors of osteopathy (SIC 8031)		Chiropractors (SIC 8041)		Optometrists (SIC 8042)		Podiatrists (SIC 8043)	
	1995	1994	1995	1994	1995	1994	1995	1994	1995	1994	1995	1994
Total	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Patient care and other medical professional services	0.3	0.2	0.9	0.8	0.9	0.8	1.3	0.6	4.2	4.4	0.8	0.6
Patient care services	0.7	0.9	1.0	1.0	1.1	1.0	1.4	0.8	4.4	4.3	2.2	1.8
Laboratory services	9.4	9.5	11.2	10.9	9.5	6.7	(S)	(S)	22.8	19.7	29.1	27.8
Inhouse laboratory services	9.1	10.6	13.4	13.5	8.1	8.7	(S)	(S)	(S)	(S)	(S)	(S)
Provider billed independent laboratory services	15.9	11.6	13.6	11.8	16.8	16.2	(S)	(S)	30.3	29.3	(S)	(S)
X-ray services	13.1	13.6	10.0	7.0	17.7	19.6	7.2	8.5	-	-	11.0	9.5
Other patient care services	1.4	1.9	1.3	1.4	1.8	1.8	1.7	1.6	4.5	3.9	2.6	2.4
Hospital inpatient services	5.1	4.1	(S)	(S)	10.8	8.3	(S)	(S)	(S)	(S)	24.2	18.8
Hospital outpatient services	8.1	9.2	(S)	(S)	9.0	9.9	(S)	(S)	(S)	(S)	6.5	7.4
Services delivered in doctor's office	3.0	3.6	1.5	1.5	4.3	3.6	3.0	3.9	4.9	3.6	3.6	3.6
Other services delivered (e.g. nursing homes, private homes, etc.)	13.8	10.8	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	11.0	10.9
Merchandise sales	14.5	13.5	(S)	(S)	(S)	(S)	11.8	15.6	3.5	3.5	14.4	15.5
Optical goods	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	3.5	3.5	-	-
Orthopedic appliances	(S)	(S)	(S)	(S)	(S)	(S)	10.7	14.6	(S)	(S)	13.5	14.5
Prescription drugs	24.2	19.5	(S)	(S)	(S)	(S)	-	-	(S)	(S)	(S)	(S)
Nonprescription drugs and medical supplies	(S)	(S)	(S)	(S)	(S)	(S)	13.8	19.6	(S)	(S)	(S)	(S)

X Not applicable. S Data do not meet publication standards because of high sampling variability or poor response quality. - Represents zero.

Table A-7.5. **Selected Health Services (SIC's 801, 802, 803, 804, and 805)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Employer Firms, by Source: 1994 and 1995**

1987 SIC code	Type of source	Total			Medicare			Medicaid			Other Government			Private Insurance			Patient			Other		
		Receipts		Year-to-year ratio 1995/1994	Receipts		Year-to-year ratio 1995/1994	Receipts		Year-to-year ratio 1995/1994	Receipts		Year-to-year ratio 1995/1994	Receipts		Year-to-year ratio 1995/1994	Receipts		Year-to-year ratio 1995/1994	Receipts		Year-to-year ratio 1995/1994
		1995	1994		1995	1994		1995	1994		1995	1994		1995	1994		1995	1994		1995	1994	
801	Offices and clinics of doctors of medicine	3.2	2.9	1.7	4.3	4.2	3.0	7.0	7.2	3.4	11.8	12.4	9.4	3.4	3.7	1.9	7.6	7.4	2.4	12.7	12.1	7.1
802	Offices and clinics of dentists	2.6	2.6	1.0	(S)	(S)	(S)	13.9	10.5	6.4	(S)	(S)	(S)	2.8	3.1	2.1	3.4	3.6	1.8	(S)	(S)	(S)
803	Offices and clinics of doctors of osteopathy	5.3	6.1	4.7	6.7	6.8	4.6	8.3	10.9	11.5	12.2	13.1	13.3	6.8	7.0	5.5	7.6	6.7	4.7	(S)	(S)	(S)
804	Offices and clinics of other health practitioners	4.0	3.2	2.1	8.7	5.2	6.6	9.7	9.5	5.4	(S)	(S)	(S)	4.6	4.1	2.4	4.9	4.6	1.8	17.1	14.5	15.0
8041	Offices and clinics of chiropractors	4.5	3.8	3.3	16.9	13.4	6.0	9.7	12.5	6.9	(S)	(S)	(S)	6.2	4.5	3.9	6.3	5.5	3.3	(S)	(S)	(S)
8042	Offices and clinics of optometrists	5.1	4.9	1.7	12.7	8.9	7.0	10.4	9.5	8.9	(S)	(S)	(S)	7.4	7.1	4.7	6.1	5.8	2.4	(S)	(S)	(S)
8043	Offices and clinics of podiatrists	10.7	9.4	2.7	8.8	8.5	3.9	19.2	20.7	8.9	(S)	(S)	(S)	13.7	12.2	3.1	15.2	13.3	5.6	(S)	(S)	(S)
805	Nursing and personal care facilities	7.8	7.8	1.9	9.3	8.2	7.4	10.4	10.3	2.2	16.6	14.6	7.8	10.5	7.2	6.0	7.7	9.3	2.9	6.9	10.5	9.6

S Data do not meet publication standards because of high sampling variability or poor response quality.

Table A-7.6. **Selected Health Services (SIC's 801, 802, 803, 804, and 805)—Estimated Coefficients of Variation for Percentages of Total Receipts for Taxable Employer Firms, by Source: 1994 and 1995**

1987 SIC code	Kind of business	Medicare		Medicaid		Other government		Private insurance		Patient		Other	
		1995	1994	1995	1994	1995	1994	1995	1994	1995	1994	1995	1994
801	Offices and clinics of doctors of medicine	2.4	2.7	6.7	7.2	9.9	11.5	2.4	2.1	6.0	6.6	12.7	12.2
802	Offices and clinics of dentists	(S)	(S)	14.2	10.4	(S)	(S)	1.5	1.9	1.4	1.8	(S)	(S)
803	Offices and clinics of doctors of osteopathy	4.5	3.8	6.6	7.4	10.0	12.6	3.1	3.0	6.2	4.8	(S)	(S)
804	Offices and clinics of other health practitioners	6.6	4.6	9.4	9.1	(S)	(S)	4.1	3.8	3.5	3.0	15.7	13.5
8041	Offices and clinics of chiropractors	16.5	13.6	10.8	14.4	(S)	(S)	3.2	3.6	4.9	4.3	(S)	(S)
8042	Offices and clinics of optometrists	10.9	8.7	10.3	9.3	(S)	(S)	6.0	5.9	2.8	2.8	(S)	(S)
8043	Offices and clinics of podiatrists	6.2	6.1	18.4	19.5	(S)	(S)	4.6	4.3	7.6	7.4	(S)	(S)
805	Nursing and personal care facilities	6.7	4.5	3.7	3.9	17.0	15.1	10.7	9.0	5.8	7.3	8.5	11.5

S Data do not meet publication standards because of high sampling variability or poor response quality.

Table A-8.1. **Social Services (SIC 83)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1994 and 1995**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1995/1994
		1995	1994	
83	Social services	3.0	2.8	1.4
8331	Job training and vocational rehabilitation services	9.2	8.0	5.9
8351	Child day care services	2.5	2.3	1.3
8361	Residential care	8.1	7.1	2.0

Table A-8.2. **Social Services (SIC 83)—Estimated Coefficients of Variation for Revenue and Expense Estimates and Estimates of Year-to-Year Ratios for Tax-Exempt Firms: 1994 and 1995**

1987 SIC code	Kind of business	Revenue		Year-to-year ratio 1995/1994	Expenses		Year-to-year ratio 1995/1994
		1995	1994		1995	1994	
83	Social services	4.5	4.3	1.4	3.2	3.2	1.7
8322	Individual and family social services	7.5	5.6	3.7	6.9	4.8	4.0
8331	Job training and vocational rehabilitation services	3.6	3.2	1.2	3.6	3.0	1.3
8351	Child day care services	8.6	7.6	2.0	7.6	6.7	2.3
8361	Residential care	5.5	5.1	2.3	6.0	5.3	2.5

Appendix B.
Explanatory Material

Definition of Terms

Receipts. (Basic dollar volume measure for service firms subject to Federal income tax.) Charges or billings to customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1995 whether or not payment was received in 1995. Health practitioners and firms providing legal services reported payments received in 1995 regardless of when services were rendered. Receipts do not include nonoperating income from interest, investments, gifts, loans, contributions, or grants. Receipts also exclude sales taxes or other taxes (occupancy, admissions, etc.) collected from customers and forwarded directly to a local, State, or Federal tax agency and receipts of establishments whose primary activity is other than service (e.g. manufacturing, wholesale,or retail establishments). They do, however, include receipts other than from services rendered (e.g. sales of merchandise) by establishments primarily engaged in performing services and classified in the service industries.

Revenue. (Basic dollar volume measure for firms exempt from Federal income tax.) Charges or billings to customers or clients for services rendered and merchandise sold during 1995 whether or not payment was received in 1995. Also included are income from interest, dividends, contributions, gifts and grants, rents, royalties, dues and assessments from members and affiliates, and net receipts from fundraising activities. Receipts from taxable business activities, as well as tax-exempt activities, are included. Revenue does not include sales taxes or other taxes (occupancy, admissions, etc.) collected by the organization from customers or clients and paid directly to local, State, or Federal income tax agencies; income from the sale of real estate, investments, or other assets; or amounts transferred to operating funds from capital or reserve funds. Firms providing legal services reported payments received in 1995 regardless of when services were rendered.

Total Expenses. (Basic dollar volume measure of expenses for firms exempt from Federal income tax.) Costs incurred during 1995 whether or not payments were made in 1995. Total expenses include annual payroll; employee benefits, interest, and rent expenses; supplies used for operating; cost of merchandise sold; and other expenses allocated to operations during the year. Also included are contracted or purchased services; fees paid to other organizations for fundraising; depreciation expenses; and expenses of locations providing support services (e.g., repair services, administrative services, etc.) for service establishments. Total expenses do not include outlays for the purchase of real estate (land and buildings); for construction; for additions, major alterations, and improvements to existing facilities; all other capital expenditures; funds invested; income taxes; assessments (dues) paid to the parent or other chapters of the same organization. Firms engaged in raising funds exclude funds which are transferred to charities or other organizations.

Federal Income Tax Status. For selected kinds of business, firms were tabulated according to their tax status. Firms and organizations in these kinds of business were classified on the basis of their response to the tax status inquiry on the questionnaire. Those that indicated all or part of their income was exempt from Federal income tax under provision of Section 501 or 521 of the Internal Revenue Service (IRS) code were classified as tax-exempt. Firms indicating no such exemption were classified as taxable. For firms that did not respond, the tax status classification was based upon administrative records. (Firms and organizations in all other kinds of business were by definition considered subject to Federal income tax.)

Establishment. A single physical location where business is conducted.

Firm. A business organization or entity consisting of one or more domestic establishments/locations under common ownership or control.

Taxes. Sales, amusement, occupancy, and other taxes collected directly from customers and paid directly to a local, State, or Federal tax agency.

Arrangement of Passenger Transportation (SIC 472)

Expenses. Costs incurred during 1995 whether or not payment was received in 1995. Interest on loans, sales taxes, and other taxes collected from customers and paid to a taxing authority are excluded.

Annual payroll. All salaries, wages, commissions, bonuses, and allowances for vacation, holiday, and sick leave paid to employees in 1995. Corporations include amounts paid to officers and executives; unincorporated businesses do not

include payments to proprietors or partners. Annual payroll is reported before employee deductions for Social Security, withholding taxes, insurance, union dues, etc.

Employer contributions for Social Security and other supplemental labor benefits. The employer's cost for all legally required and voluntary employee fringe benefit programs, including employer's Social Security contributions, unemployment compensation, worker's life and health insurance premiums, pension plans, stock purchases for employees, etc.

Lease and rental payments. Payments made to other companies for the rental or leasing of buildings, structures, offices, and machinery and equipment. Payments made to a parent company or organization, or any of its subsidiaries, for use of assets owned by them; and installment payments for assets obtained through capital lease agreements are excluded.

Advertising and promotion. Amounts paid to other firms for the purchase of advertising and promotion.

Taxes and licenses. Payments made to Federal, State, and local governments for licenses and taxes, including real estate and personal property taxes.

Cost of utilities. Amounts paid for the purchase of electricity from others, or for the purchase of fuels for heating, power, or generating electricity. Also included are amounts paid for water, sewer, refuse removal, and other purchase utilities.

Depreciation. Includes depreciation and amortization charges against depreciable assets owned and used by a company, assets and improvements owned within leaseholds, and assets obtained through capital lease agreements. Excluded are accumulated depreciation and amortization charges against intangible assets (goodwill, patents, copy-rights, etc.).

Cost of purchased office supplies. Amounts paid for the purchase of office supplies, stationery, and postage for purposes other than resale.

Cost of purchased repair services. Payments made for the purchase of repair services such as repairs to buildings, structures, offices, and their integral parts (elevators, etc.), and machinery and equipment.

Other expenses. Includes all other operating expenses not listed above, including losses by damage or theft not covered by insurance, bad debt losses, etc.

Equipment Rental and Leasing (SIC 735)

Sources of receipts

Electronic equipment, except computer and medical equipment. Includes receipts from the rental of video cassette recorders and players, and from office machines, except computers and data processing equipment.

Repair and maintenance. Includes labor charges and repair parts installed.

Sales of merchandise. Excludes the sale of used equipment.

All other sources. Includes all other receipts such as miscellaneous receipts from rental and leasing, e.g. computer and data processing equipment, airplanes (without pilots), video tapes and disks, automobiles and other automotive equipment (without drivers), etc. Also includes the receipts from the fair sales value of merchandise marketed in 1995 under capital, finance, or full-payout leases.

Temporary Help Supply Services (SIC 7363)

Supplying temporary help (excluding agricultural) on a contract basis to other businesses.

Types of temporary help

Office support. Includes secretaries, typists, word processors, clerks, bookkeepers, and other office support personnel.

Medical. Includes technicians, nurses, hospital staff, and home health care.

Industrial and construction. Includes laborers (skilled and unskilled), drivers and warehousemen, security guards, janitors, and cleaning personnel.

Technical and professional. Includes engineers, accountants, programmers, data processors, sales and marketing personnel, and other technical and professional personnel (except medical).

Computer Programming, Data Processing, and Other Computer Related Services (SIC 737)

Sources of receipts

Computer integrated systems. Includes receipts from developing or modifying computer software and packaging the software (''bundling'') with purchased computer hardware to create and market an integrated system for specific application. Receipts are included only if the firm develops or modifies computer software, markets purchased computer hardware, and is involved in all phases of systems development from design through installation.

Information retrieval services. Includes receipts from providing on-line information retrieval services on a contract or fee basis. The information generally involves a range of

subjects and is taken from other primary sources. Receipts from collecting data bases from primary sources and reformatting or editing them for distribution through information retrieval services are reported under "other computer services".

Computer processing and data preparation services. Includes receipts from providing computer processing and data preparation services. The service may consist of complete processing and preparation of reports from data supplied by the customer or a specialized service, such as data entry or making data processing equipment available on an hourly or timesharing basis.

Computer facilities management services. Includes receipts from providing onsite management and operation of computer and data processing facilities, on a contract or fee basis.

Computer rental and leasing. Includes receipts from the rental and leasing of computer and data processing equipment. Maintenance is included here when part of the lease agreement.

Computer consulting. Includes receipts from consulting and planning for computer and data processing systems, except when part of programming services.

Other computer services. Includes receipts from providing all other computer services, such as data base development; disk and diskette conversion; diskette or tape recertification; etc.

All other receipts. Includes receipts from sales of merchandise and equipment, such as computers and peripheral equipment, and prepackaged software sales (resales). Also includes the percentage of receipts from the fair sales value of merchandise marketed in 1995 under capital, finance, or full-payout leases.

Automotive Rental and Leasing, Without Drivers (SIC 751)

Sources of receipts

Short-term rental without drivers. Includes passenger cars, trucks, truck tractors, truck trailers (full and semi), utility trailers, and recreational vehicles.

Leasing (except finance leasing) without drivers. Includes passenger cars, trucks, truck tractors, and truck trailers (full and semi).

All other receipts. Includes receipts from the fair sales value of merchandise marketed in 1995 under capital, finance, or full-payout leases.

Amusement Parks (SIC 7996)

Sources of receipts

Admissions. Includes receipts from the sale of general or specific exhibit admissions, exclusive of any State and local admission taxes. Includes season ticket sales.

Sales of food, refreshments, and alcoholic beverages. Includes receipts from the sale of food, candy, refreshments, etc., excluding all sales taxes. Does not include sales made by operators of concessions, nor the firm's share of receipts from vending machines operated by others.

Offices and Clinics of Health Practitioners and Nursing and Personal Care Facilities (SIC's 801, 802, 803, 804, and 805)

Sources of receipts/revenue

Government reimbursement for patient services. Includes government reimbursement for patient services (Medicare, Medicaid, and other government programs including veterans' programs).

Private insurance carriers. Includes private insurance and medical service plans (Blue Cross/Blue Shield, group hospital plans, etc).

Patient. Includes payments to nursing and personal care facilities from patients, including any Social Security assigned from those patients.

All other sources. Includes all other government operating subsidies, matching funds, and government contracts. Tax-exempt firms include revenue from interest, dividends, gross contributions and grants, rents, and royalties.

Management Services and Public Relations (SIC 874)

Sources of receipts/revenue

Construction management. Includes fees received as agents for owners of construction projects.

Facilities support management services. Includes receipts from furnishing personnel to perform a range of services in support of the operations of other firms or in providing a number of different continuing services on a contract or fee basis within another location.

Other management and administrative services, including management of businesses owned by others. Includes receipts from management or administration of businesses owned by others (providing management personnel only). Receipts from management and operation of customers' facilities (i.e., operating staff and management personnel provided) are included in ''all other sources.''

Management consulting, including operations research. Includes consulting fees received for assisting management in the analysis and solution of operating and technical as well as management problems, and for management ''engineering.'' Also includes receipts from systems design and operations research (not primarily computer related).

Sample Design

The Service Annual Survey (SAS) sample is a probability sample, selected from employers contained on the Census Bureau's Standard Statistical Establishment List (SSEL). The SSEL includes all employer businesses that make social security payments for employees under the Federal Insurance Contributions Act (FICA). The list sample is updated quarterly to account for new employer businesses (births) and employers which go out of business (deaths).

We previously used an area sample to account for recent employer births and nonemployers for most industries covered by the SAS. Effective with the 1993 survey, we dropped the area sample component from SAS. To lessen the impact this change had on our employer estimates, we modified our birth processing methodology to represent more businesses through the sample selected from the SSEL. The new process is described in the Sampling for New Businesses (Birth) Section. We derived factors from the 1992 Census of Service Industries to account for the nonemployers.

Initial Sampling. The sample was originally drawn from establishments on the SSEL as of December 31, 1989. The initial SSEL consisted of two lists. One list was composed of all Employer Identification (EIN) numbers (assigned in connection with FICA) with reported payroll for at least one quarter of 1989. The second list consisted of all establishments of known multiestablishment companies as of December 31, 1989. These lists contained information on receipts or revenue, payroll, employment, name and address, kind-of-business classification, etc.

Before the sampling frame was available, a study was made of the universe of service businesses using files from the 1987 Census of Service Industries and the 1988 SSEL. This study determined the stratification of the sampling units based on 1987 receipts and kind of business. For selected kinds of business, separate stratum boundaries were determined for tax-exempt firms based on revenue, rather than receipts. The study also determined the optimal allocation of the sample necessary to meet specified sampling variability objectives for receipts (revenue) of different kind-of-business groups. The primary stratum boundary determined in the study was the certainty cutoff to be used for each kind of business. The cutoff was particularly important since it also determined the type of sampling unit.

The sampling units consisted of both companies and EIN's. If a company had total service receipts/revenue (on a 1987 basis) above the corresponding cutoff for its major kind of business or total receipts/revenue for any minor kind of business above the corresponding cutoff for the minor kind of business, the company was selected into the sample with certainty (i.e., probability = 1.0). The company, which might consist of many EIN's, was then the sampling unit; therefore, any new establishments that the company might acquire, even if under new or different EIN's, were in the sample with certainty. The EIN was the sampling unit for all single establishment companies, whether or not selected with certainty. All multiestablishment service companies not selected with certainty were treated on an EIN basis; that is, the EIN was the sampling unit. The EIN's were then stratified according to their major kind of business and their estimated receipts/revenue (on a 1987 basis). Within each stratum, a simple random sample of EIN's was selected. The sampling rates for these EIN's varied between 1 in 1.5 and 1 in 250.

Sampling for New Businesses (Births)

For all EIN ''births'' after the initial selection, a two-phase selection procedure is used. EIN births are new EIN's recently assigned by the IRS and on the latest available IRS mailing list for FICA taxpayers. In the first phase, births are arranged by kind of business and size (expected employment or quarterly payroll). A relatively large sample is drawn and canvassed in order to obtain a more reliable measure of size (receipts in two recent months) and correct kind-of-business code or a more detailed kind-of-business code, if needed.

Using this more reliable information, the births selected in phase one are subjected to probability proportional-to-size sampling with overall probabilities equivalent to those used in drawing the initial sample from the 1989 SSEL. Because of the lag in identifying births and the time needed to accomplish the two-phase birth selection procedure, births are actually added to the sample approximately 9 months after they began operation. The birth selection procedure is carried out quarterly.

The EIN births that are selected in the quarterly birth selection procedure in early November of the annual survey year are included in the main mailing of the annual survey questionnaires early in the following year.

To account for all EIN births in the annual survey year, and specifically to account for the coverage lag in the quarterly birth selection procedure, we add EIN births that

are selected in the quarterly birth selection procedure in the following year. We mail annual survey forms to these births in June and August to supplement the main survey mailing. We impute for the selected births that do not report.

Selected EIN's that were reactivated in the quarterly processing, that were not included in the main mailing in January, and that had payroll in the annual survey year are treated in a similar manner to the EIN births.

To be eligible for the sample canvass and tabulation, a service business must meet both of the following requirements:

a. It must be on the latest available IRS mailing list for FICA taxpayers from the previous quarter.

b. It must have been selected from either the SSEL or the file of employer births.

In the case of businesses that were selected into the sample with certainty, the first requirement is changed. These sampling units are not dropped from canvass and tabulation if they are no longer on the IRS mailing list. Rather, these businesses are contacted and, if there are successor businesses, they are added to the survey.

Estimation of Receipts (Revenue)

Annual estimates from the Service Annual Survey are based upon the summation of weighted data reported by the sampling units in the survey. The assigned weight of a sampling unit is the inverse of its probability of selection (i.e., the reciprocal of its sampling rate).

Appendix C.
Kind-of-Business Classifications

Selected services included in this report are classified in accordance with the 1987 edition of the Standard Industrial Classification (SIC) Manual, issued by the Office of Management and Budget for purposes of providing a standard for the classification and presentation of data by all Federal agencies. Each establishment, firm, or organization is classified according to the major service (determined by volume of receipts) it provides. Except for hospitals, establishments, firms, and organizations owned and operated by Federal, State, or local governments are excluded. The following is a description of each kind-of-business classification presented in this report.

ARRANGEMENT OF PASSENGER TRANSPORTATION (SIC 472)

Establishments primarily engaged in furnishing travel information, acting as agents in arranging tours and transportation for passengers, or acting as independent ticket agencies for transportation establishments.

TRAVEL AGENCIES (SIC 4724)

Establishments primarily engaged in furnishing travel information and acting as agents in arranging tours, transportation, rental of cars, and lodging for travelers.

TOUR OPERATORS (SIC 4725)

Establishments primarily engaged in arranging and assembling tours for sale through travel agents. Tour operators primarily engaged in selling their own tours directly to travelers are also included in this industry.

REAL ESTATE AGENTS AND MANAGERS (SIC 6531)

Establishments primarily engaged in renting, buying, selling, managing, and appraising real estate for others.

HOTELS, ROOMING HOUSES, CAMPS, AND OTHER LODGING PLACES (SIC 70)

This major group includes commercial and noncommercial establishments engaged in furnishing lodging, or lodging and meals, and camping space and camping facilities.

Hotels and Motels (SIC 7011)

Commercial establishments, known to the public as hotels, motor hotels, motels, or tourist courts, primarily engaged in providing lodging, or lodging and meals, for the general public. Hotels which are operated by membership organizations and open to the general public are included in this industry.

Camps and Recreational Vehicle Parks (SIC 703)

Establishments primarily engaged in operating sporting and recreational camps, such as boys' and girls' camps, and fishing and hunting camps. This industry includes establishments that provide overnight or short-term sites for recreational vehicles, trailers, campers, or tents.

Organization Hotels and Lodging Houses, on Membership Basis (SIC 7041)

Lodging houses and hotels operated by membership organizations for the benefit of their constituents and not open to the general public.

PERSONAL SERVICES (SIC 72)

This major group includes establishments primarily engaged in providing services generally to individuals, such as laundries, dry-cleaning plants, portrait photographic studios, and beauty and barber shops. Included are establishments operating as industrial launders and those primarily engaged in providing linen supply services to commercial and business establishments.

Laundry, Cleaning, and Garment Services (SIC 721)

Establishments primarily engaged in providing a wide variety of laundry and cleaning services including power and hand laundries, coin-operated laundries, dry-cleaning and dyeing plants, rug cleaning, and linen supply and diaper services.

Power Laundries, Family and Commercial (SIC 7211)

Establishments primarily engaged in operating mechanical laundries with steam or other power.

Linen Supply (SIC 7213)

Establishments primarily engaged in supplying to commercial establishments or household users, on a rental basis, such laundered items as uniforms, gowns, and coats of the type used by doctors, nurses, barbers, beauticians, and waitresses; and table linens, bed linens, towels and toweling, and similar items. Establishments included in this industry may or may not operate their own laundry facilities.

Coin-Operated Laundries and Dry-Cleaning (SIC 7215)

Establishments primarily engaged in the operation of coin-operated or similar self-service laundry and dry-cleaning equipment for use on the premises, or in apartments, dormitories, and similar locations.

Dry-Cleaning Plants, Except Rug Cleaning (SIC 7216)

Establishments primarily engaged in dry-cleaning or dyeing apparel and household fabrics other than rugs.

Carpet and Upholstery Cleaning (SIC 7217)

Establishments primarily engaged in cleaning carpets and upholstered furniture at a plant or on customers' premises.

Industrial Launders (SIC 7218)

Establishments primarily engaged in supplying laundered or dry-cleaned industrial work uniforms and related work clothing, such as protective apparel (flame and heat resistant) and clean room apparel; laundered mats and rugs; dust control items, such as treated mops, rugs, mats, dust tool covers, and cloths; laundered wiping towels; and other selected items to industrial, commercial, and government users. These items may belong to the industrial launderer and be supplied to users on a rental basis, or they may be the customers' own goods. Establishments included in this industry may or may not operate their own laundry or dry-cleaning facilities.

Photographic Studios, Portrait (SIC 7221)

Establishments primarily engaged in still or video portrait photography for the general public.

Beauty Shops (SIC 7231)

Establishments primarily engaged in furnishing beauty or hairdressing services. This industry also includes combination beauty and barber shops, as well as hairdressing shops serving both male and female clientele. Beauty and cosmetology schools are included in this industry.

Barber Shops (SIC 7241)

Establishments primarily engaged in furnishing barber and men's hair styling services. Barber colleges are included in this industry.

Funeral Service and Crematories (SIC 7261)

Establishments primarily engaged in preparing the dead for burial, conducting funerals, and cremating the dead.

Tax Return Preparation Services (SIC 7291)

Establishments primarily engaged in providing tax return preparation services without also providing accounting, auditing, or bookkeeping services.

BUSINESS SERVICES (SIC 73)

This major group includes establishments primarily engaged in rendering services, not elsewhere classified, to business establishments on a contract or fee basis, such as advertising, credit reporting, collection of claims, mailing, reproduction, stenographic, news syndicates, computer programming, photocopying, duplicating, data processing, services to buildings, and help supply services.

Advertising (SIC 731)

Establishments primarily engaged in providing advertising services, such as advertising agencies; outdoor advertising services; radio, television, and publishers' advertising representatives; advertising research services; aerial advertising; and circular and handbill distribution.

Advertising Agencies (SIC 7311)

Establishments primarily engaged in preparing advertising (writing copy, artwork, graphics, and other creative work) and placing such advertising in periodicals, newspapers, radio and television, or other advertising media for clients on a contract or fee basis.

Consumer Credit Reporting Agencies, Mercantile Reporting Agencies, and Adjustment and Collection Agencies (SIC 732)

Establishments primarily engaged in the collection or adjustment of claims, other than insurance; or in providing mercantile and consumer credit reporting services.

Mailing, Reproduction, Commercial Art and Photography, and Stenographic Services (SIC 733)

Establishing primarily engaged in furnishing direct mail advertising services; compiling and selling mailing lists; blueprinting and photocopying services; commercial photography, commercial art and graphics services; and stenographic and reproduction services.

Direct Mail Advertising Services (SIC 7331)

Establishing primarily engaged in furnishing services for direct mail advertising, such as creating, producing, and mailing of direct mail advertising. This industry includes establishments primarily engaged in compiling and selling mailing lists.

Commercial Art and Graphic Design (SIC 7336)

Establishments primarily engaged in providing commercial art or graphic design services for advertising agencies, publishers, and other business and industrial users.

Disinfecting and Pest Control Services (SIC 7342)

Establishments primarily engaged in disinfecting dwellings and other buildings, and in termite, insect, rodent, and other pest control, generally in dwellings or other buildings.

Building Cleaning and Maintenance Services, Not Elsewhere Classified (SIC 7349)

Establishments primarily engaged in furnishing building cleaning and maintenance services, not elsewhere classified, such as window cleaning, janitorial service, floor waxing, and office cleaning.

Medical Equipment Rental and Leasing (SIC 7352)

Establishments primarily engaged in renting or leasing (except finance leasing) medical equipment. Establishments of this industry may also sell medical supplies.

Heavy Construction Equipment Rental and Leasing (SIC 7353)

Establishments primarily engaged in renting or leasing (except finance leasing) heavy equipment, with or without operators.

Equipment Rental and Leasing, Not Elsewhere Classified (SIC 7359)

Establishments primarily engaged in renting or leasing (except finance leasing) equipment, not elsewhere classified.

Employment Agencies (SIC 7361)

Establishments primarily engaged in providing employment services, except theatrical employment agencies and motion picture casting bureaus, by assisting either employers or those seeking employment.

Help Supply Services (SIC 7363)

Establishments primarily engaged in supplying temporary or continuing help on a contract or fee basis. The help supplied is always on the payroll of the supplying establishments, but is under the direct or general supervision of the business to whom the help is furnished. Establishments that provide both management and staff to operate a business are classified according to the type of activity of the business.

Computer Programming Services (SIC 7371)

Establishments primarily engaged in providing computer programming services on a contract or fee basis. Establishments of this industry perform a variety of additional services, such as computer software design and analysis; modifications of custom software; and training in the use of custom software.

Prepackaged Software (SIC 7372)

Establishments primarily engaged in the design, development, and production of prepackaged computer software. Important products of this industry include operating, utility, and applications programs. Establishments of this industry may also provide services such as preparation of software documentation for the user; installation of software for the user; and training the user in the use of the software.

Computer Integrated Systems Design (SIC 7373)

Establishments primarily engaged in developing or modifying computer software and packaging or bundling the software with purchased computer hardware (computers

and computer peripheral equipment) to create and market an integrated system for specific application. Establishments in this industry must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of systems development from design through installation.

Computer Processing and Data Preparation and Processing Services (SIC 7374)

Establishments primarily engaged in providing computer processing and data preparation services. The service may consist of complete processing and preparation of reports from data supplied by the customer or a specialized service, such as data entry or making data processing equipment available on an hourly or time-sharing basis.

Information Retrieval Services (SIC 7375)

Establishments primarily engaged in providing on-line information retrieval services on a contract or fee basis. The information generally involves a range of subjects and is taken from other primary sources. Establishments primarily engaged in performing activities, such as credit reporting, direct mail advertising, stock quotation services, etc., and who also create data bases are classified according to their primary activity.

Computer Facilities Management Services (SIC 7376)

Establishments primarily engaged in providing on-site management and operation of computer and data processing facilities on a contract or fee basis.

Computer Rental and Leasing (SIC 7377)

Establishments primarily engaged in renting or leasing computers and related data processing equipment on the customers' site, whether or not also providing maintenance or support services.

Computer Maintenance and Repair (SIC 7378)

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

Computer Related Services, Not Elsewhere Classified (SIC 7379)

Establishments primarily engaged in supplying computer related services, not elsewhere classified. Computer consultants operating on a contract or fee basis are classified in this industry.

Miscellaneous Business Services (SIC 738)

Establishments primarily engaged in providing detective, guard, and armored car services; monitoring and maintaining security systems devices; furnishing news, pictures, and features and in supplying newspaper services to newspapers and periodicals; in developing film and in making photographic prints and enlargements; and furnishing business services not elsewhere classified, such as bondspersons, drafting services, and lecture bureaus, notaries public, sign painting, and auctioneering services.

Detective, Guard, and Armored Car Services (SIC 7381)

Establishments primarily engaged in providing detective, guard, and armored car services.

Security Systems Services (SIC 7382)

Establishments primarily engaged in monitoring and maintaining security systems devices, such as burglar and fire alarms. Establishments of this industry may sell or lease and install the security systems, which they monitor and maintain.

Photofinishing Laboratories (SIC 7384)

Establishments primarily engaged in developing film and in making photographic prints and enlargements for the trade or for the general public.

AUTOMOTIVE REPAIR, SERVICES, AND PARKING (SIC 75)

This major group includes establishments primarily engaged in furnishing automotive repair, rental, leasing, and parking services to the general public.

Automotive Rental and Leasing, Without Drivers (SIC 751)

Establishments primarily engaged in the short-term rental or extended-term leasing (with or without maintenance) of passenger cars, trucks, truck tractors, or semitrailers without drivers. Included in this industry are establishments primarily engaged in daily or extended-term rental of utility trailers and recreational vehicles.

Truck Rental and Leasing, Without Drivers (SIC 7513)

Establishments primarily engaged in the short-term rental or extended-term leasing (with or without maintenance) of trucks, truck tractors, or semitrailers without drivers.

Passenger Car Rental (SIC 7514)

Establishments primarily engaged in the short-term rental of passenger cars without drivers.

Automobile Parking (SIC 7521)

Establishments primarily engaged in the temporary parking of automobiles, usually on an hourly, daily, or monthly contract or fee basis.

Automotive Repair Shops (SIC 753)

Establishments primarily engaged in general and specialized repair of automotive vehicles, including tops and bodies, tire retreading and recapping, paint shops, engine repair, and other specialized automobile repairs.

Top, Body, and Upholstery Repair Shops and Paint Shops (SIC 7532)

Establishments primarily engaged in the repair of automotive tops, bodies, and interiors, or automotive painting and refinishing. Included in this industry are establishments primarily engaged in customizing automobiles, trucks, and vans except on a factory basis.

Automotive Exhaust System Repair Shops (SIC 7533)

Establishments primarily engaged in the installation, repair, or sale and installation of automotive exhaust systems. The sale of mufflers, tailpipes, and catalytic converters is considered to be incidental to the installation of these products.

Tire Retreading and Repair Shops (SIC 7534)

Establishments primarily engaged in repairing and retreading automotive tires. Establishments classified here may either retread customers' tires or retread tires for sale or exchange to the user or the trade.

Automotive Glass Replacement Shops (SIC 7536)

Establishments primarily engaged in the installation, repair, or sales and installation of automotive glass. The sale of the glass is considered incidental to the replacement.

Automotive Transmission Repair Shops (SIC 7537)

Establishments primarily engaged in the installation, repair, or sales and installation of automotive transmissions. The sale of transmissions and related parts is considered incidental to the installation or repair of these products.

General Automotive Repair Shops (SIC 7538)

Establishments primarily engaged in general automotive repair.

Automotive Repair Shops, Not Elsewhere Classified (SIC 7539)

Establishments primarily engaged in specialized automotive repair, not elsewhere classified, such as full service (carburetor repair), brake relining, front end and wheel alignment, and radiator repair.

Automotive Services, Except Repair (SIC 754)

Establishments primarily engaged in washing, waxing, and polishing motor vehicles, or in furnishing facilities for the self-service washing of motor vehicles; and furnishing automotive services, except repair and carwashes, such as emission testing, inspection services, lubricating or rustproofing services, and towing services.

Carwashes (SIC 7542)

Establishments primarily engaged in washing, waxing, and polishing motor vehicles, or in furnishing facilities for the self-service washing of motor vehicles.

MISCELLANEOUS REPAIR SERVICES (SIC 76)

This major group includes establishments engaged in miscellaneous repair services. Among the kinds of business included are electrical repair shops, including refrigerator, radio, and television repair; watch, clock, and jewelry repair; reupholstery and furniture repair; welding repair; and armature rewinding.

Electrical Repair Shops (SIC 762)

Establishments primarily engaged in radio and television repair, refrigeration and air-conditioning service and repair, and other electrical and electronic repair such as electrical household appliance repair, and electrical and electronic equipment repair.

Radio and Television Repair Shops (SIC 7622)

Establishments primarily engaged in repairing radios, televisions, phonographs, stereo equipment, and tape recorders. Included are establishments engaged in installing and repairing television, amateur, and citizens' band antennas; or in installing and servicing radio transmitting and receiving equipment in homes, offices, boats, automobiles, or other vehicles.

Armature Rewinding Shops (SIC 7694)

Establishments primarily engaged in rewinding armatures and rebuilding or repairing electric motors. Establishments classified here may either repair customers' equipment, or repair or rebuild for sale or exchange to users or the trade.

MOTION PICTURES (SIC 78)

This major group includes establishments producing and distributing motion pictures, exhibiting motion pictures in commercially operated theaters, and furnishing services to the motion picture industry. The term motion pictures, as used in this major group, includes similar productions for television or other media using film, tape, or other means.

Motion Picture Production, Distribution and Allied Services (SIC 781, 782)

Establishments primarily engaged in the production and/or distribution of theatrical and nontheatrical motion pictures and video tapes for exhibition or sale, including educational, industrial, and religious films; or engaged in services allied to the production or distribution of the films.

Motion Picture Theaters (SIC 783)

Establishments commercially operated as conventional or ''four wall'' theaters primarily engaged in the indoor exhibition of motion pictures; and commercially operated theaters, commonly known as drive-ins, primarily engaged in the outdoor exhibition of motion pictures.

Video Tape Rental (SIC 7841)

Establishments primarily engaged in renting recorded video tapes and disks to the general public for personal or household use.

AMUSEMENT AND RECREATION SERVICES (SIC 79)

This major group includes establishments engaged in providing amusement or entertainment services on payment of a fee or admission charge, except motion picture theaters.

Theatrical Producers (Except Motion Picture), Bands, Orchestras, and Entertainers (SIC 792)

Establishments primarily engaged in providing live theatrical presentations, such as road companies and summer theaters; producers of live and taped radio programs and live television programs; and bands, orchestras, and entertainers.

Bowling Centers (SIC 7933)

Establishments known to the public as bowling centers or lanes.

Professional Sports Clubs and Promoters (SIC 7941)

Establishments primarily engaged in operating and promoting professional and semiprofessional athletic clubs; promoting athletic events, including amateur; and managing individual professional athletes. Stadiums and athletic fields are included only if the operator is actually engaged in the promotion of athletic events.

Racing, Including Track Operations (SIC 7948)

Promoters and participants in racing activities, including racetrack operators, operators of racing stables, jockeys, racehorse trainers, and race car owners and operators.

Physical Fitness Facilities (SIC 7991)

Establishments primarily engaged in operating reducing and other health clubs, spas, and similar facilities featuring exercise and other active physical fitness conditioning, whether or not on a membership basis. Included in this industry are establishments providing aerobic dance and exercise classes.

Public Golf Courses (SIC 7992)

Establishments primarily engaged in the operation of golf courses open to the general public on a contract or fee basis.

Coin-Operated Amusement Devices (SIC 7993)

Establishments primarily engaged in operating coin-operated amusement devices, either in their own or in other places of business. Such amusement devices include juke boxes, pinball machines, mechanical games, slot machines, and similar types of amusement equipment. Amusement (including video game) arcades and parlors are also included in this industry.

Amusement Parks (SIC 7996)

Establishments of the type known as amusement parks and kiddie parks which group together and operate in whole or in part a number of attractions, such as mechanical rides, amusement devices, refreshment stands, and picnic grounds.

Membership Sports and Recreation Clubs (SIC 7997)

Sports and recreation clubs which are restricted to use by members and their guests. Country, golf, tennis, yacht, and amateur sports and recreation clubs are included in this industry.

HEALTH SERVICES (SIC 80)

This major group includes establishments primarily engaged in furnishing medical, surgical, and other health services to persons. Establishments of associations or groups, such as Health Maintenance Organizations (HMO's), primarily engaged in providing medical or other health services to members are included, but those which limit their services to the provision of insurance against hospitalization or medical costs are excluded.

Offices and Clinics of Doctors of Medicine (SIC 8011)

Establishments of licensed practitioners having the degree of M.D. and engaged in the practice of general or specialized medicine and surgery. Establishments operating as clinics of physicians are included in this industry.

Offices and Clinics of Dentists (SIC 8021)

Establishments of licensed practitioners having the degree of D.M.D. or D.D.S. (or D.D.Sc.) and engaged in the practice of general or specialized dentistry, including dental surgery. Establishments operating as clinics of dentists are included in this industry.

Offices and Clinics of Doctors of Osteopathy (SIC 8031)

Establishments of licensed practitioners having the degree of D.O. and engaged in the practice of general or specialized osteopathic medicine and surgery. Establishments operating as clinics of osteopathic physicians are included in this industry.

Offices and Clinics of Chiropractors (SIC 8041)

Establishments of licensed practitioners having the degree of D.C. and engaged in the practice of chiropractic medicine. Establishments operating as clinics of chiropractors are included in this industry.

Offices and Clinics of Optometrists (SIC 8042)

Establishments of licensed practitioners having the degree of O.D. and engaged in the practice of optometry. Establishments operating as clinics of optometrists are included in this industry.

Offices and Clinics of Podiatrists (SIC 8043)

Establishments of licensed practitioners having the degree of D.P. and engaged in the practice of podiatry. Establishments operating as clinics of podiatrists are included in this industry.

Skilled Nursing Care Facilities (SIC 8051)

Establishments primarily engaged in providing inpatient nursing and rehabilitative services to patients who require continuous health care, but not hospital services. Care must be ordered by and under the direction of a physician. The staff must include a licensed nurse on duty continuously with a minimum of one full-time registered nurse on duty during each day shift. Included are establishments certified to deliver skilled nursing care under the Medicare and Medicaid programs.

Intermediate Care Facilities (SIC 8052)

Establishments primarily engaged in providing inpatient nursing and rehabilitative services, but not on a continuous basis. Staffing must include 24-hour per day personnel with a licensed nurse on duty full-time during each day shift. At least once a week, consultation from a registered nurse on the delivery of care is required. Included are facilities certified to deliver intermediate care under the Medicare program.

Nursing and Personal Care Facilities, Not Elsewhere Classified (SIC 8059)

Establishments primarily engaged in providing some nursing and/or health related care to patients who do not require the degree of care and treatment that a skilled or intermediate care facility is designed to provide. Patients in these facilities, because of their mental or physical condition, require some nursing care, including the administering of medications in accordance with a physician's orders.

General Medical and Surgical Hospitals (SIC 8062)

Establishments primarily engaged in providing general medical and surgical services and other hospital services.

Psychiatric Hospitals (SIC 8063)

Establishments primarily engaged in providing diagnostic medical services and inpatient treatment for the mentally ill.

Specialty Hospitals, Except Psychiatric (SIC 8069)

Establishments primarily engaged in providing diagnostic services, treatment, and other hospital services for specialized categories of patients, except mental.

Medical Laboratories (SIC 8071)

Establishments primarily engaged in providing professional analytic or diagnostic services to the medical profession, or to the patient on prescription of a physician.

Dental Laboratories (SIC 8072)

Establishments primarily engaged in making dentures, artificial teeth, and orthodontic appliances to order the dental profession.

Home Health Care Services (SIC 8082)

Establishments primarily engaged in providing skilled nursing or medical care in the home, under supervision of a physician.

Kidney Dialysis Centers (SIC 8092)

Establishments primarily engaged in providing kidney or renal dialysis services.

Specialty Outpatient Facilities, Not Elsewhere Classified (SIC 8093)

Establishments primarily engaged in outpatient care of a specialized nature with permanent facilities and with medical staff to provide diagnosis, treatment, or both to patients who are ambulatory and do not require inpatient care.

LEGAL SERVICES (SIC 81)

Establishments which are headed by members of the bar and are primarily engaged in offering legal advice or services. Associations of lawyers formed solely for the sharing of expenses (including payroll) and not for the purpose of jointly carrying on their profession are excluded.

LIBRARIES (SIC 8231)

Establishments primarily engaged in providing library services, including the circulation of books and other materials for reading, study, and reference.

VOCATIONAL SCHOOLS (SIC 824)

Computer programming, computer maintenance and repair; business machine operation, office procedures, and secretarial and stenographic skills. Included in this industry are establishments primarily engaged in offering specialized vocational courses, not elsewhere classified and furnishing educational courses by mail. Offices maintained by such schools for the sale of correspondence courses are included.

SOCIAL SERVICES (SIC 83)

This major group includes establishments providing social services and rehabilitation services to those persons with social or personal problems requiring special services and to the handicapped and the disadvantaged. Included in this industry are organizations soliciting funds to be used directly for these and related services.

Individual and Family Social Services (SIC 8322)

Establishments primarily engaged in providing one or more of a wide variety of individual and family social, counseling, welfare, or referral services, including refugee, disaster, and temporary relief services. This industry includes offices of specialists providing counseling, referral, and other social services.

Job Training and Vocational Rehabilitation Services (SIC 8331)

Establishments primarily engaged in providing manpower training and vocational rehabilitation and habilitation services for the unemployed, the underemployed, the handicapped, and to persons who have a job market disadvantage because of lack of education, job skill or experience. Included are upgrading and job-development services, skill training, world-of-work orientation, vocational rehabilitation counseling, offices of specialists providing rehabilitation, and job counseling. Also included are establishments primarily engaged in providing work experience for rehabilitee.

Child Care Services (SIC 8351)

Establishments primarily engaged in the care of infants and children, or in providing prekindergarten education, where medical care or delinquency correction is not a

major element. These establishments may or may not have substantial educational programs. These establishments generally care for preschool children, but may care for older children when they are not in school.

Residential Care (SIC 8361)

Establishments primarily engaged in the provision of residential social and personal care for children, the aged, and special categories of persons with some limits on ability for self-care, but where medical care is not a major element. Included are establishments providing 24-hour year-round care for children.

MUSEUMS, ARE GALLERIES, AND BOTANICAL AND ZOOLOGICAL GARDENS (SIC 84)

This major group includes museums, art galleries, arboreta, and botanical and zoological gardens. These establishments are often of historical, educational, or cultural interest.

MEMBERSHIP ORGANIZATIONS (SIC 86)

This major group includes organizations operating on a membership basis for the promotion of the interests of their members. Labor unions and similar labor organizations (SIC 863), political organizations (SIC 865), and religious organizations (SIC 866) are excluded from the scope of this survey.

Business Associations (SIC 861)

Membership organizations engaged in promoting the business interests of their members. Associations owned by their members but organized to perform a specific business function, such as common marketing of crops or joint advertising, are classified according to the function performed.

Professional Membership Organizations (SIC 862)

Membership organizations of professional persons for the advancement of the interest of their profession.

Civil, Social, and Fraternal Associations (SIC 864)

Membership organizations engaged in civil, social, or fraternal activities.

Membership Organizations, Not Elsewhere Classified (SIC 869)

Membership organizations, not elsewhere classified, such as art councils, athletic associations, automobile owners' associations or clubs, farm bureaus, and humane societies.

ENGINEERING, ACCOUNTING, RESEARCH, MANAGEMENT, AND RELATED SERVICES (SIC 87)

This major group includes establishments primarily engaged in providing engineering, architectural, and surveying services; accounting, auditing, and bookkeeping services; research, development, and testing services; and management and public relations services.

Engineering Services (SIC 8711)

Establishments primarily engaged in providing professional engineering services which provide and supervise their own engineering staff on temporary contract to other firms.

Architectural Services (SIC 8712)

Establishments primarily engaged in providing professional architectural services.

Surveying Services (SIC 8713)

Establishments primarily engaged in providing professional land, water, and aerial surveying services.

Accounting, Auditing, and Bookkeeping Services (SIC 8721)

Establishments primarily engaged in furnishing accounting, bookkeeping, and related auditing services. These establishments may use data processing and tabulating techniques as part of providing their services.

Commercial Physical and Biological Research (SIC 8731)

Establishments primarily engaged in commercial physical and biological research and development on a contract or fee basis.

Commercial Economic, Sociological, and Educational Research (SIC 8732)

Establishments primarily engaged in performing commercial business, marketing, opinion, and other economic, sociological, and educational research on a contract or fee basis.

Noncommercial Research Organizations (SIC 8733)

Establishments primarily engaged in performing noncommercial research into and dissemination of information for public health, education, or general welfare. Establishments included here operate primarily on funds from endowments, contributions, and grants. The research is frequently contracted out and funded by these establishments.

Testing Laboratories (SIC 8734)

Establishments primarily engaged in providing testing services.

Management Services (SIC 8741)

Establishments primarily engaged in furnishing general or specialized management services on a day to day basis and on a contract or fee basis. Establishments in this industry do not provide operating staff.

Management Consulting Services (SIC 8742)

Establishments primarily engaged in furnishing operating counsel and assistance to managements of private, nonprofit, and public organizations. These establishments generally perform a variety of activities, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; information systems planning, evaluation, and selection; human resource policies and practices planning; and production scheduling and control planning. These establishments are characterized by the breadth and scope of the problems they address.

Public Relations Services (SIC 8743)

Establishments primarily engaged in the preparation of materials, written or spoken, which are designed to influence the general public or other groups in promoting the interests of their clients.

Facilities Support Management Services (SIC 8744)

Establishments primarily engaged in furnishing personnel to perform a range of services in support of the operations of other establishments or in providing a number of different continuing services, on a contract or fee basis, within another establishment. Included in the industry are establishments primarily engaged in the private operation of jails and adult correctional facilities, whether or not providing both management and support staff.

Business Consulting Services, Not Elsewhere Classified (SIC 8748)

Establishments primarily engaged in furnishing business consulting services, not elsewhere classified, on a contract or fee basis.

Appendix D. Report Forms