



June 9, 2020

The Honorable Darrell Clarke  
 City Council President  
 City Hall, Room 490  
 Philadelphia, PA 19107

Dear Council President Clarke,

This letter is in response to questions raised after the May 19, 2020 hearing before the Committee of the Whole on the Fiscal Year 2021 proposed budget for the Department of Revenue.

**Councilmember Gym:** *How much did the City raise from each of the net income and gross receipts portions of BIRT in each of the last five years?*

Please note, Tax Year 2019 is not due until July 15, 2020. For this reason, Revenue is providing Tax Years 2014 - 2018.

Filed BIRT Liability by Tax Year, 2014-2018†

Year	Gross Receipts	Net Income	Total
2018*	\$117,537,259	\$328,640,407	\$446,177,666
2017	\$116,883,664	\$294,721,467	\$411,605,131
2016	\$113,780,099	\$309,134,834	\$422,914,933
2015	\$114,968,880	\$298,970,652	\$413,939,532
2014	\$106,128,582	\$309,244,748	\$415,373,330

† Excludes KOZ accounts, calculated liability is before credits and overpayments

\*About 10% of anticipated returns are still outstanding

For those years:

- I. *How many total business tax filers were there?*

Filers with and without a BIRT Liability, 2014-2018†

Year	Has a Liability	Doesn't have a Liability	Total Filers	Share with a Liability
2018*	34,682	88,468	<b>123,150</b>	28.2%
2017	35,786	99,352	<b>135,138</b>	26.5%
2016	35,921	106,988	<b>142,909</b>	25.1%
2015	40,567	101,682	<b>142,249</b>	28.5%
2014	48,974	91,441	<b>140,415</b>	34.9%

† Excludes KOZ accounts, calculated liability is before credits and overpayments

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- II. How many taxpayers were there with total receipts under \$100,000, between \$100,001 and \$500,000, between \$500,001 and \$1,000,000, between \$1,000,001 and \$10,000,000, and over \$10,000,000? How much was paid?

Number of Accounts by Taxable Gross Receipts Bands, 2014-2018†

Taxable Gross Receipts	2018*	2017	2016	2015	2014
<=\$100,000	89,137	100,212	108,060	108,180	107,072
\$100,000 to \$500,000	20,077	20,789	20,920	20,592	20,144
\$500,000 to \$1 million	5,121	5,274	5,224	5,027	4,963
\$1 million to \$10 million	7,528	7,605	7,507	7,282	7,097
>\$10 million	1,287	1,258	1,198	1,168	1,139
<b>Total</b>	<b>123,150</b>	<b>135,138</b>	<b>142,909</b>	<b>142,249</b>	<b>140,415</b>

† Excludes KOZ accounts, calculated liability is before credits and overpayments

\*About 10% of anticipated returns are still outstanding

Total BIRT Liability by Taxable Gross Receipts Bands, 2014-2018†

Taxable Gross Receipts	2018*	2017	2016	2015	2014
<=\$100,000	\$11,576,248	\$13,069,569	\$13,005,323	\$17,271,987	\$21,847,275
\$100,000 to \$500,000	\$27,969,157	\$28,026,986	\$27,909,576	\$32,219,409	\$40,261,003
\$500,000 to \$1 million	\$24,217,802	\$23,741,138	\$23,457,714	\$22,246,708	\$23,282,765
\$1 million to \$10 million	\$122,520,002	\$112,496,276	\$110,078,949	\$101,395,862	\$103,780,751
>\$10 million	\$259,894,457	\$234,271,162	\$248,463,371	\$240,805,566	\$226,201,536
<b>Total</b>	<b>\$446,177,666</b>	<b>\$411,605,131</b>	<b>\$422,914,933</b>	<b>\$413,939,532</b>	<b>\$415,373,330</b>

† Excludes KOZ accounts, calculated liability is before credits and overpayments

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- III. How many businesses chose the alternative receipts computation in each of the categories and how much tax was raised from those filers?

Overall these accounts represent less than one percent of all BIRT filers but are still responsible for a substantial portion of the total BIRT liability reported each year.

Number and BIRT Liability Due for Filers Using Alternative Calculation for Liability, 2014-2018†

Year	Alternate Method Filers (E or HJ)	Total Liability
2018*	418	\$20,729,062
2017	451	\$17,987,056
2016	487	\$17,617,025
2015	494	\$23,801,129
2014	509	\$27,118,715

† Excludes KOZ accounts, calculated liability is before credits and overpayments

\*About 10% of anticipated returns are still outstanding

IV. *How many out-of-state audits were conducted? What were the total, average, and median taxes recovered from audits?*

Although Revenue does not differentiate “out-of-state” audits within the City’s tax system, the Department works to uncover tax evasion at all levels. We have undertaken multiple projects to tackle online retailers, petroleum companies, and un-registered contractors, among others. We also utilize outside collection agencies to identify out of state businesses doing business within the City.

We are working to compile results of these various projects and will send as soon as we are able.

V. *How much revenue would be produced for every mill of rate increase to the gross receipts portion of BIRT?*

Liability Due from the Gross Receipts Portion of BIRT by Millage Rate and Year, 2014-2018†

Increase %	0%	20%	40%	60%	80%	100%
Year/Millage	1.415	1.698	1.981	2.264	2.547	2.83
2018*	\$114,145,556	\$136,066,632	\$157,987,707	\$179,908,783	\$201,829,859	\$223,750,934
2017	\$108,256,806	\$129,158,052	\$150,059,299	\$170,960,546	\$191,861,792	\$212,763,039
2016	\$104,569,948	\$124,695,820	\$144,821,692	\$164,947,563	\$185,073,435	\$205,199,307
2015	\$102,851,975	\$122,223,463	\$141,594,951	\$160,966,439	\$180,337,927	\$199,709,415
2014	\$119,356,952	\$138,619,150	\$157,881,347	\$177,143,545	\$196,405,742	\$215,667,940
Average	\$109,836,247	\$130,152,623	\$150,468,999	\$170,785,375	\$191,101,751	\$211,418,127
<b>Difference from Current</b>		<b>\$20,316,376</b>	<b>\$40,632,752</b>	<b>\$60,949,128</b>	<b>\$81,265,504</b>	<b>\$101,581,880</b>

† Excludes KOZ accounts, calculated liability is before credits and overpayments, excludes HJ filers

\*About 10% of anticipated returns are still outstanding

VI. *How much revenue would be reduced if the gross receipts exemption increased from \$100,000 to \$200,000?*

Liability Due from the Gross Receipts Portion of BIRT by Millage Rate and Year with \$200,000 Exemption, 2014-2018†

Increase %	0%	20%	40%	60%	80%	100%
Year/Millage	1.415	1.698	1.981	2.264	2.547	2.83
2018*	\$110,197,747	\$131,329,260	\$152,460,774	\$173,592,288	\$194,723,801	\$215,855,315
2017	\$104,219,913	\$124,313,781	\$144,407,650	\$164,501,518	\$184,595,386	\$204,689,254
2016	\$100,547,195	\$119,868,516	\$139,189,837	\$158,511,158	\$177,832,479	\$197,153,800
2015	\$97,645,320	\$115,975,477	\$134,305,634	\$152,635,791	\$170,965,948	\$189,296,105
2014	\$112,769,717	\$130,714,467	\$148,659,218	\$166,603,968	\$184,548,718	\$202,493,469
Average	\$105,075,978	\$124,440,300	\$143,804,623	\$163,168,945	\$182,533,266	\$201,897,589
Difference from Current		\$14,604,053	\$33,968,375	\$53,332,697	\$72,697,019	\$92,061,341
<b>Difference from \$100K Exclusion</b>	<b>-\$4,760,269</b>	<b>-\$5,712,323</b>	<b>-\$6,664,377</b>	<b>-\$7,616,431</b>	<b>-\$8,568,485</b>	<b>-\$9,520,538</b>

† Excludes KOZ accounts, calculated liability is before credits and overpayments, excludes HJ filers

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**Councilmember Gym:** *Regarding the personal property tax (not currently in effect):*

- I. *How many taxpayers filed returns for each of the last five years the tax was in effect?*
- II. *ii) for each of those years: (a) What was the average and median amount of assets reported (b) What was the average and median tax paid (c) What was the total paid?*
- III. *iii) were any audits conducted, and if so, what were: (a) The total taxes recovered from audits (b) The average and median taxes recovered, per audit?*
- IV. *iv) how much revenue would be produced if the tax were reinstated, without the exemptions for holdings of in-state company stock that were included in the previous version of the tax?*

The Personal Property Tax ended in 1996 and was never migrated into the tax system that we use today. As such, we are unable to answer the questions posed here.

If you have any additional questions, please feel free to contact my office.

Thank you,

Revenue Commissioner Frank Breslin



June 5, 2020

The Honorable Darrell Clarke  
City Council President  
City Hall, Room 490  
Philadelphia, PA 19107

Dear Council President Clarke,

This letter is in response to questions raised at the May 19, 2020 hearing before the Committee of the Whole on the Fiscal Year 2021 proposed budget for the Department of Revenue. At this hearing, the following questions were asked:

**Council President Clarke:** *Non-resident wage tax collections for Feb, Mar, April 2019 and 2020 by major industry code (whatever categories Revenue uses) Number of accounts and \$\$ amounts. Same for resident wage tax (PICA tax included too)*

This memo is accompanied by an additional pdf document that outlines the answer to both these questions.

**Council President Clarke:** *Sales tax revenues for Feb, Mar, April, May 2019 & 2020 by major industry classification.*

Unfortunately, we are unable to fulfill this request as the Commonwealth, which collects the Sales Tax on behalf of the City, does not provide this data.

**Council President Clarke:** *RE Transfer tax monthly from Jan 2019 to current; by residential vs non-residential (commercial office, commercial retail, industrial, misc. if possible)*

Please see Appendix A.

If you have any additional questions, please feel free to contact my office.

Thank you,

Frank Breslin, Revenue Commissioner

## Appendix A

**Council President Clarke: RE Transfer tax monthly from Jan 2019 to current; by residential vs non-residential (commercial office, commercial retail, industrial, misc. if possible)**

Amount of Realty Transfer Tax collected, by month

Month	Non-residential				Residential			Total		
	General Commercial	Office Bldgs, hotels and garages	Industrial	Other	Condominiums	Apartments	Other	Non-residential	Residential	Unclassified
Jan-19	\$741,103	\$190,452	\$3,030,219	\$1,533,525	\$2,905,140	\$1,292,735	\$11,922,654	\$5,495,299	\$16,120,529	\$1,639
Feb-19	\$680,673	\$461,542	\$813,642	\$994,233	\$1,548,155	\$739,335	\$9,550,932	\$2,950,090	\$11,838,422	\$10,817
Mar-19	\$507,022	\$2,739,609	\$488,838	\$1,022,216	\$2,908,452	\$3,022,277	\$11,757,324	\$4,757,685	\$17,688,053	\$0
Apr-19	\$1,382,635	\$17,591,572	\$1,474,095	\$1,248,382	\$2,534,851	\$3,369,625	\$14,138,031	\$21,696,684	\$20,042,507	\$0
May-19	\$1,528,529	\$760,496	\$844,945	\$978,975	\$3,041,459	\$4,816,367	\$17,238,816	\$4,112,945	\$25,096,642	\$0
Jun-19	\$1,461,961	\$612,924	\$3,930,616	\$1,130,908	\$2,915,477	\$5,051,512	\$16,054,805	\$7,136,409	\$24,021,794	\$6,604
Jul-19	\$867,376	\$3,454,029	\$1,869,548	\$2,023,177	\$3,054,884	\$1,496,490	\$17,926,495	\$8,214,130	\$22,477,869	\$4,917
Aug-19	\$1,973,451	\$1,620,875	\$1,038,511	\$3,183,049	\$2,994,163	\$2,084,680	\$17,435,509	\$7,815,886	\$22,514,352	\$0
Sep-19	\$1,406,545	\$276,996	\$522,345	\$10,341,530	\$2,393,892	\$975,417	\$14,327,679	\$12,547,416	\$17,696,988	\$0
Oct-19	\$780,022	\$2,407,134	\$4,328,157	\$1,838,554	\$1,938,059	\$2,372,657	\$15,628,820	\$9,353,867	\$19,939,536	\$0
Nov-19	\$536,138	\$1,281,492	\$843,810	\$1,315,797	\$1,581,243	\$2,912,846	\$12,936,015	\$3,977,237	\$17,430,104	\$0
Dec-19	\$2,555,429	\$4,725,646	\$1,942,522	\$942,383	\$2,824,565	\$2,458,871	\$15,000,893	\$10,165,980	\$20,284,329	\$0
Jan-20	\$1,200,513	\$43,804	\$337,129	\$3,919,550	\$2,002,558	\$501,376	\$14,120,780	\$5,500,996	\$16,624,714	\$0
Feb-20	\$489,293	\$836,926	\$444,398	\$2,768,255	\$1,557,195	\$3,247,009	\$10,059,943	\$4,538,872	\$14,864,147	\$0
Mar-20	\$1,778,159	\$530	\$1,801,987	\$21,411,164	\$2,809,201	\$1,975,257	\$18,051,395	\$24,991,840	\$22,835,853	\$0

NAICS Sector / Industry Group	February 2020						February 2019					
	# Accounts with Nonresidents	Nonresident Total	# Accounts with Residents	Resident Total	# of Distinct Accounts	Resident/ Nonresident Total	# Accounts with Nonresidents	Nonresident Total	# Accounts with Residents	Resident Total	# of Distinct Accounts	Resident/ Nonresident Total
<b>Construction</b>	1,385	\$ 2,771,770	2,051	\$ 2,649,038	2,248	\$ 5,420,808	1,408	\$ 2,793,537	2,044	\$ 2,463,877	2,254	\$ 5,257,414
<b>Manufacturing (includes headquarter offices &amp; factories)</b>	661	\$ 3,249,254	1,798	\$ 6,227,078	1,834	\$ 9,476,331	628	\$ 4,153,458	1,810	\$ 6,006,731	1,844	\$ 10,160,189
<i>Chemicals, Petroleum Refining</i>	42	\$ 563,504	123	\$ 1,049,017	124	\$ 1,612,521	41	\$ 1,711,496	123	\$ 1,298,755	124	\$ 3,010,251
<i>Pharmaceuticals</i>	40	\$ 1,201,282	99	\$ 1,264,057	101	\$ 2,465,339	39	\$ 1,018,842	104	\$ 1,001,552	106	\$ 2,020,394
<i>Transportation Equipment</i>	15	\$ 250,960	38	\$ 477,547	39	\$ 728,507	18	\$ 271,780	41	\$ 513,095	41	\$ 784,875
<i>Food &amp; Beverage Products</i>	105	\$ 324,423	218	\$ 1,079,646	223	\$ 1,404,069	106	\$ 258,668	213	\$ 925,377	218	\$ 1,184,044
<i>Machinery, Electronic, and Other Electric Equipment</i>	80	\$ 149,360	303	\$ 494,606	305	\$ 643,966	78	\$ 211,693	319	\$ 488,866	320	\$ 700,559
<i>Metal Manufacturing</i>	87	\$ 197,104	220	\$ 464,132	223	\$ 661,236	83	\$ 180,465	221	\$ 448,936	224	\$ 629,402
<i>Miscellaneous Manufacturing</i>	292	\$ 562,621	797	\$ 1,398,073	819	\$ 1,960,694	263	\$ 500,514	789	\$ 1,330,149	811	\$ 1,830,664
<b>Public Utilities</b>	16	\$ 596,920	52	\$ 1,251,938	53	\$ 1,848,858	18	\$ 683,020	58	\$ 1,013,853	59	\$ 1,696,873
<b>Transportation and Warehousing</b>	309	\$ 1,918,269	725	\$ 3,813,913	752	\$ 5,732,182	318	\$ 1,776,161	766	\$ 3,424,815	786	\$ 5,200,976
<b>Telecommunication</b>	62	\$ 2,390,105	128	\$ 1,893,596	135	\$ 4,283,701	62	\$ 2,173,363	131	\$ 1,712,688	135	\$ 3,886,050
<b>Publishing, Broadcasting, and Other Information</b>	226	\$ 971,012	529	\$ 1,283,402	547	\$ 2,254,414	205	\$ 918,199	492	\$ 1,089,840	511	\$ 2,008,039
<b>Wholesale Trade</b>	595	\$ 1,115,631	1,313	\$ 2,240,625	1,360	\$ 3,356,257	561	\$ 963,102	1,339	\$ 1,948,406	1,386	\$ 2,911,508
<b>Retail Trade</b>	1,607	\$ 1,679,091	2,813	\$ 5,852,032	3,019	\$ 7,531,123	1,618	\$ 1,659,779	2,834	\$ 5,543,790	3,033	\$ 7,203,568
<b>Banking &amp; Credit Unions</b>	153	\$ 1,751,992	282	\$ 2,299,845	294	\$ 4,051,837	136	\$ 1,260,568	267	\$ 1,759,243	275	\$ 3,019,811
<b>Securities / Financial Investments</b>	176	\$ 2,359,898	344	\$ 3,350,647	355	\$ 5,710,544	166	\$ 1,879,258	340	\$ 2,641,245	354	\$ 4,520,503
<b>Insurance</b>	301	\$ 2,492,945	542	\$ 2,645,273	567	\$ 5,138,218	296	\$ 2,286,993	554	\$ 2,332,719	578	\$ 4,619,712
<b>Real Estate, Rental and Leasing</b>	558	\$ 1,282,526	945	\$ 2,986,099	1,010	\$ 4,268,624	539	\$ 881,889	917	\$ 1,293,089	984	\$ 2,174,978
<b>Health and Social Services</b>	1,922	\$ 12,272,101	3,384	\$ 23,421,790	3,466	\$ 35,693,891	1,921	\$ 11,859,899	3,372	\$ 21,620,633	3,460	\$ 33,480,531
<i>Hospitals</i>	52	\$ 8,526,403	109	\$ 10,104,914	110	\$ 18,631,317	54	\$ 8,274,639	117	\$ 9,465,882	119	\$ 17,740,522
<i>Doctors, Dentists, and Other Health Practitioners</i>	775	\$ 1,187,654	1,318	\$ 2,279,442	1,372	\$ 3,467,096	764	\$ 1,248,235	1,328	\$ 2,180,540	1,385	\$ 3,428,775
<i>Outpatient Care Centers and Other Health Services</i>	319	\$ 1,284,552	580	\$ 4,151,966	597	\$ 5,436,517	326	\$ 1,139,043	579	\$ 3,719,661	594	\$ 4,858,704
<i>Nursing &amp; Personal Care Facilities</i>	157	\$ 541,402	330	\$ 2,860,417	332	\$ 3,401,819	155	\$ 539,298	331	\$ 2,775,670	334	\$ 3,314,968
<i>Social Services</i>	619	\$ 732,090	1,047	\$ 4,025,050	1,055	\$ 4,757,141	622	\$ 658,683	1,017	\$ 3,478,879	1,028	\$ 4,137,561
<b>Education</b>	430	\$ 7,313,107	887	\$ 8,348,883	894	\$ 15,661,991	430	\$ 7,109,019	875	\$ 7,959,672	886	\$ 15,068,692
<i>College and Universities</i>	42	\$ 6,293,773	105	\$ 5,890,398	106	\$ 12,184,171	39	\$ 6,135,083	101	\$ 5,717,238	101	\$ 11,852,321
<i>Elementary, Secondary Schools (except public schools)</i>	172	\$ 686,910	350	\$ 1,725,970	350	\$ 2,412,880	175	\$ 644,373	358	\$ 1,597,988	359	\$ 2,242,361
<i>Other Educational Services</i>	216	\$ 332,424	432	\$ 732,516	438	\$ 1,064,940	216	\$ 329,564	416	\$ 644,446	426	\$ 974,010
<b>Professional Services</b>	2,334	\$ 8,428,537	4,285	\$ 11,150,951	4,532	\$ 19,579,488	2,314	\$ 7,384,109	4,252	\$ 9,521,863	4,503	\$ 16,905,972
<i>Legal Services</i>	666	\$ 3,466,936	889	\$ 3,180,361	956	\$ 6,647,297	674	\$ 3,218,755	904	\$ 2,843,846	968	\$ 6,062,601
<i>Management Consulting</i>	455	\$ 1,381,129	908	\$ 2,306,779	972	\$ 3,687,908	458	\$ 1,039,086	908	\$ 1,768,493	973	\$ 2,807,580
<i>Engineering &amp; Architectural Services</i>	284	\$ 915,195	482	\$ 1,142,789	504	\$ 2,057,984	280	\$ 837,357	488	\$ 925,229	508	\$ 1,762,586
<i>Computer</i>	229	\$ 597,578	429	\$ 1,042,186	467	\$ 1,639,763	223	\$ 568,233	432	\$ 917,934	469	\$ 1,486,167
<i>Accounting, Auditing, Bookkeeping</i>	141	\$ 1,084,480	261	\$ 1,307,511	274	\$ 2,391,991	141	\$ 843,316	272	\$ 1,034,952	287	\$ 1,878,268
<i>Advertising and Other Professional Services</i>	559	\$ 983,218	1,316	\$ 2,171,327	1,359	\$ 3,154,545	538	\$ 877,362	1,248	\$ 2,031,407	1,298	\$ 2,908,770
<b>Hotels</b>	60	\$ 227,179	121	\$ 695,060	121	\$ 922,239	70	\$ 209,631	139	\$ 595,181	139	\$ 804,811
<b>Restaurants</b>	1,478	\$ 1,113,053	2,171	\$ 3,378,950	2,262	\$ 4,492,004	1,498	\$ 1,307,180	2,213	\$ 3,247,703	2,301	\$ 4,554,883
<b>Sport Teams</b>	29	\$ 554,914	21	\$ 869,234	36	\$ 1,424,149	28	\$ 649,384	24	\$ 768,542	36	\$ 1,417,926
<b>Arts, Entertainment, and Other Recreation</b>	254	\$ 503,352	481	\$ 854,114	494	\$ 1,357,466	252	\$ 470,946	487	\$ 1,042,329	499	\$ 1,513,275
<b>Other Sectors</b>	2,786	\$ 3,436,989	5,145	\$ 8,909,937	5,390	\$ 12,346,925	2,810	\$ 3,145,600	5,171	\$ 7,932,140	5,436	\$ 11,077,740
<i>Membership Organizations</i>	874	\$ 1,214,313	1,478	\$ 2,051,670	1,522	\$ 3,265,983	866	\$ 1,148,597	1,502	\$ 1,863,477	1,548	\$ 3,012,074
<i>Employment/Outsourcing Agencies</i>	245	\$ 813,338	362	\$ 2,034,583	373	\$ 2,847,921	261	\$ 736,420	383	\$ 1,835,303	395	\$ 2,571,722
<i>Security and Investigation Services</i>	79	\$ 154,576	117	\$ 803,085	123	\$ 957,661	76	\$ 121,275	118	\$ 683,812	125	\$ 805,087
<i>Services to Buildings</i>	216	\$ 171,371	474	\$ 668,060	493	\$ 839,431	220	\$ 154,156	465	\$ 612,879	492	\$ 767,035
<i>Miscellaneous Sectors</i>	1,372	\$ 1,083,390	2,714	\$ 3,352,539	2,879	\$ 4,435,929	1,387	\$ 985,152	2,703	\$ 2,936,669	2,876	\$ 3,921,822
<b>Government</b>	41	\$ 3,433,167	101	\$ 12,187,505	101	\$ 15,620,672	39	\$ 3,699,415	98	\$ 12,214,464	98	\$ 15,913,879
<i>State Government (PA)</i>	9	\$ 233,459	17	\$ 1,098,029	17	\$ 1,331,488	9	\$ 178,364	15	\$ 891,763	15	\$ 1,070,127
<i>City, School District, Local Quasi Govt.</i>	13	\$ 1,715,816	13	\$ 8,868,151	13	\$ 10,583,968	13	\$ 1,628,825	13	\$ 8,159,634	13	\$ 9,788,458
<i>Federal Government (includes US Post Office)</i>	10	\$ 1,451,115	10	\$ 2,035,039	10	\$ 3,486,154	10	\$ 1,868,186	11	\$ 3,001,489	11	\$ 4,869,675
<i>Other Governments</i>	9	\$ 32,777	61	\$ 186,286	61	\$ 219,062	7	\$ 24,041	59	\$ 161,579	59	\$ 185,619
<b>Unclassified Accounts</b>	329	\$ 46,714	797	\$ 267,518	830	\$ 314,232	223	\$ 18,188	542	\$ 110,823	571	\$ 129,010
<b>Total</b>	<b>15,712</b>	<b>\$ 59,908,526</b>	<b>28,915</b>	<b>\$ 106,577,428</b>	<b>30,300</b>	<b>\$ 166,485,954</b>	<b>15,540</b>	<b>\$ 57,282,696</b>	<b>28,725</b>	<b>\$ 96,243,644</b>	<b>30,128</b>	<b>\$ 153,526,340</b>

NAICS Sector / Industry Group	March 2020						March 2019					
	# Accounts with Nonresidents	Nonresident Total	# Accounts with Residents	Resident Total	# of Distinct Accounts	Resident/ Nonresident Total	# Accounts with Nonresidents	Nonresident Total	# Accounts with Residents	Resident Total	# of Distinct Accounts	Resident/ Nonresident Total
<b>Construction</b>	1,245	\$ 2,737,263	1,787	\$ 2,370,053	1,919	\$ 5,107,315	1,217	\$ 2,878,873	1,703	\$ 2,390,014	1,841	\$ 5,268,887
<b>Manufacturing (includes headquarter offices &amp; factories)</b>	639	\$ 5,503,649	1,733	\$ 7,677,819	1,754	\$ 13,181,467	611	\$ 5,236,623	1,744	\$ 7,649,261	1,775	\$ 12,885,884
<i>Chemicals, Petroleum Refining</i>	44	\$ 1,653,919	119	\$ 1,745,025	121	\$ 3,398,943	42	\$ 1,554,180	120	\$ 1,887,703	122	\$ 3,441,883
<i>Pharmaceuticals</i>	43	\$ 2,418,467	100	\$ 2,040,079	102	\$ 4,458,546	37	\$ 2,206,114	105	\$ 1,986,347	106	\$ 4,192,461
<i>Transportation Equipment</i>	14	\$ 232,271	38	\$ 561,535	38	\$ 793,806	16	\$ 240,308	38	\$ 520,944	39	\$ 761,252
<i>Food &amp; Beverage Products</i>	97	\$ 297,228	201	\$ 1,042,073	203	\$ 1,339,302	103	\$ 243,770	204	\$ 958,286	210	\$ 1,202,056
<i>Machinery, Electronic, and Other Electric Equipment</i>	83	\$ 211,001	301	\$ 518,419	301	\$ 729,419	74	\$ 182,130	306	\$ 458,420	306	\$ 640,551
<i>Metal Manufacturing</i>	82	\$ 165,514	213	\$ 461,007	214	\$ 626,521	80	\$ 182,280	211	\$ 477,722	213	\$ 660,002
<i>Miscellaneous Manufacturing</i>	276	\$ 525,249	761	\$ 1,309,680	775	\$ 1,834,929	259	\$ 627,841	760	\$ 1,359,839	779	\$ 1,987,680
<b>Public Utilities</b>	16	\$ 971,024	53	\$ 1,166,390	54	\$ 2,137,413	17	\$ 896,627	57	\$ 1,169,201	58	\$ 2,065,828
<b>Transportation and Warehousing</b>	289	\$ 1,841,000	647	\$ 3,647,462	665	\$ 5,488,462	285	\$ 1,826,118	637	\$ 3,594,778	656	\$ 5,420,895
<b>Telecommunication</b>	64	\$ 6,266,036	136	\$ 5,132,874	140	\$ 11,398,910	58	\$ 5,318,521	126	\$ 4,264,913	131	\$ 9,583,434
<b>Publishing, Broadcasting, and Other Information</b>	224	\$ 985,798	506	\$ 1,229,744	522	\$ 2,215,542	205	\$ 1,056,283	472	\$ 1,195,220	489	\$ 2,251,504
<b>Wholesale Trade</b>	547	\$ 1,148,149	1,234	\$ 2,110,131	1,264	\$ 3,258,280	535	\$ 1,069,269	1,256	\$ 1,996,441	1,289	\$ 3,065,709
<b>Retail Trade</b>	1,237	\$ 1,643,360	2,292	\$ 5,676,648	2,375	\$ 7,320,009	1,234	\$ 1,739,756	2,193	\$ 5,701,162	2,276	\$ 7,440,918
<b>Banking &amp; Credit Unions</b>	146	\$ 2,079,781	279	\$ 2,385,885	286	\$ 4,465,666	138	\$ 2,611,029	274	\$ 2,525,337	279	\$ 5,136,366
<b>Securities / Financial Investments</b>	175	\$ 2,938,180	336	\$ 3,190,880	347	\$ 6,129,059	166	\$ 2,113,047	328	\$ 3,827,244	342	\$ 5,940,291
<b>Insurance</b>	288	\$ 7,661,494	518	\$ 6,041,359	538	\$ 13,702,853	282	\$ 6,955,591	505	\$ 5,555,764	530	\$ 12,511,355
<b>Real Estate, Rental and Leasing</b>	522	\$ 1,473,853	876	\$ 1,679,786	926	\$ 3,153,639	493	\$ 1,257,838	839	\$ 1,531,009	886	\$ 2,788,847
<b>Health and Social Services</b>	1,840	\$ 10,511,314	3,211	\$ 20,740,729	3,279	\$ 31,252,043	1,777	\$ 10,470,500	3,043	\$ 19,587,477	3,112	\$ 30,057,977
<i>Hospitals</i>	51	\$ 7,237,779	108	\$ 8,908,613	109	\$ 16,146,391	51	\$ 7,119,471	107	\$ 8,431,499	109	\$ 15,550,970
<i>Doctors, Dentists, and Other Health Practitioners</i>	703	\$ 1,069,536	1,181	\$ 2,089,136	1,223	\$ 3,158,672	713	\$ 1,196,849	1,186	\$ 2,016,196	1,231	\$ 3,213,046
<i>Outpatient Care Centers and Other Health Services</i>	318	\$ 1,082,573	582	\$ 3,714,538	597	\$ 4,797,111	307	\$ 1,104,347	563	\$ 3,898,462	574	\$ 5,002,809
<i>Nursing &amp; Personal Care Facilities</i>	157	\$ 446,667	323	\$ 2,456,495	325	\$ 2,903,162	140	\$ 443,838	305	\$ 2,166,394	308	\$ 2,610,232
<i>Social Services</i>	611	\$ 674,759	1,017	\$ 3,571,947	1,025	\$ 4,246,707	566	\$ 605,994	882	\$ 3,074,926	890	\$ 3,680,920
<b>Education</b>	406	\$ 7,408,614	847	\$ 8,429,375	851	\$ 15,837,990	404	\$ 7,143,747	841	\$ 8,108,002	848	\$ 15,251,749
<i>College and Universities</i>	38	\$ 6,411,903	94	\$ 6,052,318	95	\$ 12,464,220	35	\$ 6,229,798	89	\$ 5,857,393	89	\$ 12,087,191
<i>Elementary, Secondary Schools (except public schools)</i>	171	\$ 674,311	348	\$ 1,695,680	348	\$ 2,369,992	171	\$ 590,587	348	\$ 1,589,445	349	\$ 2,180,031
<i>Other Educational Services</i>	197	\$ 322,401	405	\$ 681,377	408	\$ 1,003,778	198	\$ 323,362	404	\$ 661,165	410	\$ 984,527
<b>Professional Services</b>	2,269	\$ 8,117,544	4,087	\$ 10,863,305	4,303	\$ 18,980,849	2,164	\$ 7,729,055	3,960	\$ 9,874,291	4,167	\$ 17,603,346
<i>Legal Services</i>	646	\$ 2,764,686	841	\$ 2,705,018	897	\$ 5,469,705	645	\$ 2,647,260	864	\$ 2,539,813	919	\$ 5,187,074
<i>Management Consulting</i>	450	\$ 1,872,228	862	\$ 2,351,424	922	\$ 4,223,652	421	\$ 1,907,879	856	\$ 2,173,794	908	\$ 4,081,673
<i>Engineering &amp; Architectural Services</i>	274	\$ 905,854	465	\$ 1,119,120	482	\$ 2,024,973	271	\$ 866,250	459	\$ 933,375	474	\$ 1,799,625
<i>Computer</i>	223	\$ 629,888	421	\$ 1,087,083	455	\$ 1,716,971	213	\$ 618,506	413	\$ 1,157,619	448	\$ 1,776,125
<i>Accounting, Auditing, Bookkeeping</i>	131	\$ 967,810	235	\$ 1,184,589	246	\$ 2,152,399	127	\$ 866,738	237	\$ 1,056,287	248	\$ 1,923,026
<i>Advertising and Other Professional Services</i>	545	\$ 977,078	1,263	\$ 2,416,071	1,301	\$ 3,393,149	487	\$ 822,421	1,131	\$ 2,013,403	1,170	\$ 2,835,825
<b>Hotels</b>	63	\$ 229,259	126	\$ 676,724	126	\$ 905,983	68	\$ 271,854	129	\$ 701,136	129	\$ 972,991
<b>Restaurants</b>	1,215	\$ 920,204	1,794	\$ 2,780,601	1,816	\$ 3,700,805	1,201	\$ 916,714	1,722	\$ 2,813,344	1,750	\$ 3,730,058
<b>Sport Teams</b>	35	\$ 685,218	21	\$ 785,100	39	\$ 1,470,319	25	\$ 996,310	21	\$ 883,010	29	\$ 1,879,320
<b>Arts, Entertainment, and Other Recreation</b>	247	\$ 614,947	462	\$ 932,813	475	\$ 1,547,760	229	\$ 530,165	430	\$ 781,671	445	\$ 1,311,836
<b>Other Sectors</b>	2,467	\$ 2,917,095	4,448	\$ 7,612,876	4,596	\$ 10,529,971	2,477	\$ 2,944,068	4,372	\$ 7,435,401	4,542	\$ 10,379,469
<i>Membership Organizations</i>	832	\$ 1,035,957	1,395	\$ 1,870,731	1,434	\$ 2,906,688	829	\$ 982,057	1,395	\$ 1,760,879	1,443	\$ 2,742,936
<i>Employment/Outsourcing Agencies</i>	234	\$ 753,181	345	\$ 1,856,340	352	\$ 2,609,521	250	\$ 777,505	348	\$ 1,840,386	358	\$ 2,617,892
<i>Security and Investigation Services</i>	69	\$ 131,109	101	\$ 645,916	106	\$ 777,025	79	\$ 125,068	114	\$ 639,872	120	\$ 764,940
<i>Services to Buildings</i>	201	\$ 150,396	420	\$ 586,032	432	\$ 736,428	189	\$ 146,672	373	\$ 560,051	386	\$ 706,724
<i>Miscellaneous Sectors</i>	1,131	\$ 846,453	2,187	\$ 2,653,856	2,272	\$ 3,500,309	1,130	\$ 912,766	2,142	\$ 2,634,212	2,235	\$ 3,546,978
<b>Government</b>	44	\$ 9,464,402	96	\$ 16,723,971	96	\$ 26,188,373	40	\$ 8,889,341	91	\$ 13,892,159	91	\$ 22,781,500
<i>State Government (PA)</i>	9	\$ 188,839	14	\$ 887,315	14	\$ 1,076,153	9	\$ 189,010	15	\$ 914,720	15	\$ 1,103,730
<i>City, School District, Local Quasi Govt.</i>	13	\$ 1,868,280	13	\$ 10,959,642	13	\$ 12,827,922	14	\$ 1,617,902	14	\$ 8,210,299	14	\$ 9,828,201
<i>Federal Government (includes US Post Office)</i>	11	\$ 7,378,894	11	\$ 4,737,619	11	\$ 12,116,513	10	\$ 7,049,275	10	\$ 4,624,809	10	\$ 11,674,083
<i>Other Governments</i>	11	\$ 28,389	58	\$ 139,394	58	\$ 167,783	7	\$ 33,154	52	\$ 142,332	52	\$ 175,486
<b>Unclassified Accounts</b>	270	\$ 45,838	594	\$ 246,030	606	\$ 291,869	130	\$ 10,290	339	\$ 59,305	351	\$ 69,595
<b>Total</b>	<b>14,248</b>	<b>\$ 76,164,022</b>	<b>26,083</b>	<b>\$ 112,100,556</b>	<b>26,977</b>	<b>\$ 188,264,578</b>	<b>13,756</b>	<b>\$ 72,861,619</b>	<b>25,082</b>	<b>\$ 105,536,139</b>	<b>26,016</b>	<b>\$ 178,397,759</b>



NAICS Sector / Industry Group	April 2020						April 2019					
	# Accounts with Nonresidents	Nonresident Total	# Accounts with Residents	Resident Total	# of Distinct Accounts	Resident/ Nonresident Total	# Accounts with Nonresidents	Nonresident Total	# Accounts with Residents	Resident Total	# of Distinct Accounts	Resident/ Nonresident Total
<b>Construction</b>	1,692	\$ 2,750,885	2,562	\$ 3,118,293	2,799	\$ 5,869,178	1,710	\$ 3,155,043	2,616	\$ 3,328,126	2,874	\$ 6,483,170
<b>Manufacturing (includes headquarter offices &amp; factories)</b>	776	\$ 3,510,455	2,288	\$ 8,682,926	2,319	\$ 12,193,382	747	\$ 3,302,140	2,352	\$ 8,159,108	2,391	\$ 11,461,248
<i>Chemicals, Petroleum Refining</i>	45	\$ 629,877	135	\$ 1,145,137	135	\$ 1,775,015	50	\$ 625,657	145	\$ 965,452	147	\$ 1,591,110
<i>Pharmaceuticals</i>	53	\$ 931,228	129	\$ 2,349,300	133	\$ 3,280,528	48	\$ 942,856	134	\$ 2,086,672	137	\$ 3,029,528
<i>Transportation Equipment</i>	17	\$ 281,574	57	\$ 634,022	58	\$ 915,596	18	\$ 312,542	51	\$ 578,904	53	\$ 891,446
<i>Food &amp; Beverage Products</i>	133	\$ 354,674	284	\$ 1,367,298	289	\$ 1,721,972	126	\$ 322,987	285	\$ 1,220,566	290	\$ 1,543,553
<i>Machinery, Electronic, and Other Electric Equipment</i>	110	\$ 385,098	421	\$ 799,530	422	\$ 1,184,628	88	\$ 307,991	424	\$ 785,763	424	\$ 1,093,753
<i>Metal Manufacturing</i>	96	\$ 154,802	271	\$ 554,354	271	\$ 709,156	97	\$ 192,537	285	\$ 587,717	286	\$ 780,255
<i>Miscellaneous Manufacturing</i>	322	\$ 773,202	991	\$ 1,833,285	1,011	\$ 2,606,487	320	\$ 597,569	1,028	\$ 1,934,034	1,054	\$ 2,531,603
<b>Public Utilities</b>	22	\$ 346,332	69	\$ 996,478	70	\$ 1,342,810	25	\$ 302,413	80	\$ 929,428	81	\$ 1,231,842
<b>Transportation and Warehousing</b>	365	\$ 1,913,263	920	\$ 4,234,791	945	\$ 6,148,054	359	\$ 1,894,435	994	\$ 4,188,559	1,022	\$ 6,082,994
<b>Telecommunication</b>	74	\$ 4,905,486	176	\$ 3,969,197	183	\$ 8,874,683	78	\$ 3,773,679	185	\$ 3,120,082	193	\$ 6,893,761
<b>Publishing, Broadcasting, and Other Information</b>	301	\$ 1,360,144	743	\$ 2,071,046	765	\$ 3,431,190	264	\$ 1,173,371	694	\$ 1,767,651	723	\$ 2,941,023
<b>Wholesale Trade</b>	709	\$ 1,559,749	1,702	\$ 2,990,627	1,764	\$ 4,550,376	702	\$ 1,668,833	1,772	\$ 3,086,246	1,846	\$ 4,755,080
<b>Retail Trade</b>	1,891	\$ 2,670,736	3,573	\$ 8,581,358	3,785	\$ 11,252,094	1,958	\$ 2,828,094	3,704	\$ 8,251,035	3,948	\$ 11,079,129
<b>Banking &amp; Credit Unions</b>	164	\$ 2,168,521	355	\$ 3,073,087	362	\$ 5,241,608	165	\$ 1,929,176	366	\$ 2,592,342	373	\$ 4,521,519
<b>Securities / Financial Investments</b>	219	\$ 2,471,533	460	\$ 5,721,330	476	\$ 8,192,863	202	\$ 2,042,171	450	\$ 3,705,372	470	\$ 5,747,543
<b>Insurance</b>	362	\$ 3,238,536	725	\$ 3,640,564	757	\$ 6,879,099	358	\$ 3,328,446	752	\$ 3,505,572	790	\$ 6,834,019
<b>Real Estate, Rental and Leasing</b>	704	\$ 1,252,308	1,271	\$ 2,084,041	1,355	\$ 3,336,348	673	\$ 1,386,371	1,239	\$ 2,324,502	1,330	\$ 3,710,873
<b>Health and Social Services</b>	2,316	\$ 14,555,469	4,461	\$ 31,216,526	4,574	\$ 45,771,995	2,339	\$ 13,657,713	4,602	\$ 27,727,139	4,734	\$ 41,384,852
<i>Hospitals</i>	64	\$ 9,784,311	146	\$ 12,421,498	148	\$ 22,205,809	65	\$ 8,947,944	156	\$ 10,590,762	158	\$ 19,538,706
<i>Doctors, Dentists, and Other Health Practitioners</i>	916	\$ 1,373,757	1,739	\$ 2,928,831	1,810	\$ 4,302,587	958	\$ 1,512,332	1,845	\$ 2,942,443	1,931	\$ 4,454,775
<i>Outpatient Care Centers and Other Health Services</i>	390	\$ 1,642,355	739	\$ 5,797,824	761	\$ 7,440,179	384	\$ 1,656,145	766	\$ 5,765,699	785	\$ 7,421,844
<i>Nursing &amp; Personal Care Facilities</i>	186	\$ 712,530	404	\$ 3,680,681	407	\$ 4,393,212	180	\$ 680,078	419	\$ 3,455,877	423	\$ 4,135,955
<i>Social Services</i>	760	\$ 1,042,517	1,433	\$ 6,387,691	1,448	\$ 7,430,208	752	\$ 861,213	1,416	\$ 4,972,359	1,437	\$ 5,833,571
<b>Education</b>	530	\$ 7,582,852	1,147	\$ 9,081,254	1,159	\$ 16,664,106	524	\$ 7,629,543	1,184	\$ 9,070,616	1,199	\$ 16,700,159
<i>College and Universities</i>	44	\$ 6,321,485	134	\$ 6,075,329	135	\$ 12,396,814	52	\$ 6,472,190	145	\$ 6,162,004	146	\$ 12,634,194
<i>Elementary, Secondary Schools (except public schools)</i>	193	\$ 830,239	405	\$ 2,005,267	406	\$ 2,835,506	196	\$ 744,391	422	\$ 1,949,081	424	\$ 2,693,472
<i>Other Educational Services</i>	293	\$ 431,128	608	\$ 1,000,658	618	\$ 1,431,786	276	\$ 412,962	617	\$ 959,531	629	\$ 1,372,493
<b>Professional Services</b>	2,956	\$ 9,766,607	5,812	\$ 16,303,024	6,137	\$ 26,069,631	2,847	\$ 9,004,094	5,750	\$ 14,364,502	6,114	\$ 23,368,596
<i>Legal Services</i>	775	\$ 3,344,731	1,115	\$ 3,400,864	1,193	\$ 6,745,595	775	\$ 3,041,901	1,121	\$ 3,145,885	1,212	\$ 6,187,786
<i>Management Consulting</i>	598	\$ 1,888,042	1,220	\$ 3,686,299	1,310	\$ 5,574,341	585	\$ 1,651,881	1,246	\$ 3,015,659	1,342	\$ 4,667,540
<i>Engineering &amp; Architectural Services</i>	333	\$ 1,172,326	645	\$ 1,570,050	668	\$ 2,742,376	343	\$ 1,141,004	659	\$ 1,353,167	693	\$ 2,494,171
<i>Computer</i>	285	\$ 763,325	600	\$ 1,962,687	639	\$ 2,726,012	276	\$ 747,603	599	\$ 1,661,069	650	\$ 2,408,671
<i>Accounting, Auditing, Bookkeeping</i>	183	\$ 1,085,290	339	\$ 1,377,383	361	\$ 2,462,673	184	\$ 1,015,625	355	\$ 1,347,978	374	\$ 2,363,603
<i>Advertising and Other Professional Services</i>	782	\$ 1,512,894	1,893	\$ 4,305,741	1,966	\$ 5,818,635	684	\$ 1,406,079	1,770	\$ 3,840,744	1,843	\$ 5,246,824
<b>Hotels</b>	82	\$ 203,681	165	\$ 676,486	166	\$ 880,167	82	\$ 282,306	184	\$ 759,890	185	\$ 1,042,196
<b>Restaurants</b>	1,648	\$ 1,047,532	2,752	\$ 3,702,749	2,825	\$ 4,750,281	1,809	\$ 1,312,166	2,987	\$ 4,508,449	3,070	\$ 5,820,614
<b>Sport Teams</b>	39	\$ 2,294,345	31	\$ 1,209,136	48	\$ 3,503,481	44	\$ 1,959,838	31	\$ 1,002,147	52	\$ 2,961,985
<b>Arts, Entertainment, and Other Recreation</b>	331	\$ 563,289	698	\$ 996,491	717	\$ 1,559,780	312	\$ 542,220	701	\$ 1,125,122	715	\$ 1,667,342
<b>Other Sectors</b>	3,458	\$ 4,098,993	6,947	\$ 11,803,515	7,271	\$ 15,902,508	3,556	\$ 4,975,808	7,264	\$ 11,728,185	7,638	\$ 16,703,993
<i>Membership Organizations</i>	1,111	\$ 1,384,396	2,128	\$ 2,915,732	2,201	\$ 4,300,128	1,111	\$ 1,356,264	2,143	\$ 2,826,485	2,239	\$ 4,182,749
<i>Employment/Outsourcing Agencies</i>	280	\$ 1,031,580	434	\$ 2,321,548	447	\$ 3,353,128	311	\$ 993,871	470	\$ 2,348,668	488	\$ 3,342,539
<i>Security and Investigation Services</i>	79	\$ 142,013	124	\$ 733,730	134	\$ 875,743	89	\$ 137,507	140	\$ 713,290	153	\$ 850,797
<i>Services to Buildings</i>	283	\$ 200,255	629	\$ 888,270	658	\$ 1,088,525	267	\$ 231,877	638	\$ 964,423	666	\$ 1,196,300
<i>Miscellaneous Sectors</i>	1,705	\$ 1,340,750	3,632	\$ 4,944,235	3,831	\$ 6,284,985	1,778	\$ 2,256,290	3,873	\$ 4,875,318	4,092	\$ 7,131,608
<b>Government</b>	47	\$ 3,345,435	127	\$ 12,026,641	127	\$ 15,372,076	43	\$ 4,089,918	132	\$ 14,176,309	132	\$ 18,266,227
<i>State Government (PA)</i>	10	\$ 189,949	17	\$ 890,196	17	\$ 1,080,146	9	\$ 230,201	18	\$ 1,042,610	18	\$ 1,272,811
<i>City, School District, Local Quasi Govt.</i>	13	\$ 1,701,017	14	\$ 8,863,195	14	\$ 10,564,212	15	\$ 1,788,221	16	\$ 10,397,960	16	\$ 12,186,181
<i>Federal Government (includes US Post Office)</i>	12	\$ 1,429,044	14	\$ 2,030,605	14	\$ 3,459,649	10	\$ 2,044,490	11	\$ 2,493,524	11	\$ 4,538,013
<i>Other Governments</i>	12	\$ 25,425	82	\$ 242,645	82	\$ 268,069	9	\$ 27,007	87	\$ 242,216	87	\$ 269,223
<b>Unclassified Accounts</b>	387	\$ 78,834	919	\$ 414,156	953	\$ 492,990	233	\$ 25,503	688	\$ 153,308	724	\$ 178,811
<b>Total</b>	<b>19,073</b>	<b>\$ 71,684,981</b>	<b>37,903</b>	<b>\$ 136,593,718</b>	<b>39,557</b>	<b>\$ 208,278,699</b>	<b>19,030</b>	<b>\$ 70,263,282</b>	<b>38,727</b>	<b>\$ 129,573,691</b>	<b>40,604</b>	<b>\$ 199,836,973</b>

NAICS Sector / Industry Group	February, March, April 2020						February, March, April 2019					
	# Accounts with Nonresidents	Nonresident Total	# Accounts with Residents	Resident Total	# of Distinct Accounts	Resident/ Nonresident Total	# Accounts with Nonresidents	Nonresident Total	# Accounts with Residents	Resident Total	# of Distinct Accounts	Resident/ Nonresident Total
<b>Construction</b>	2,091	\$ 8,259,917	3,174	\$ 8,137,384	3,506	\$ 16,397,301	2,153	\$ 8,827,454	3,215	\$ 8,182,017	3,577	\$ 17,009,471
<b>Manufacturing (includes headquarter offices &amp; factories)</b>	882	\$ 12,263,358	2,503	\$ 22,587,823	2,552	\$ 34,851,180	853	\$ 12,692,221	2,559	\$ 21,815,100	2,615	\$ 34,507,321
<i>Chemicals, Petroleum Refining</i>	49	\$ 2,847,301	142	\$ 3,939,179	144	\$ 6,786,480	51	\$ 3,891,333	147	\$ 4,151,911	150	\$ 8,043,244
<i>Pharmaceuticals</i>	56	\$ 4,550,977	137	\$ 5,653,436	141	\$ 10,204,413	49	\$ 4,167,812	136	\$ 5,074,571	139	\$ 9,242,383
<i>Transportation Equipment</i>	21	\$ 764,805	65	\$ 1,673,105	67	\$ 2,437,910	22	\$ 824,630	60	\$ 1,612,943	62	\$ 2,437,572
<i>Food &amp; Beverage Products</i>	149	\$ 976,325	316	\$ 3,489,017	323	\$ 4,465,342	147	\$ 825,425	317	\$ 3,104,229	325	\$ 3,929,654
<i>Machinery, Electronic, and Other Electric Equipment</i>	119	\$ 745,459	441	\$ 1,812,554	444	\$ 2,558,013	103	\$ 701,814	457	\$ 1,733,049	458	\$ 2,434,863
<i>Metal Manufacturing</i>	110	\$ 517,420	295	\$ 1,479,493	298	\$ 1,996,913	108	\$ 555,282	304	\$ 1,514,375	308	\$ 2,069,658
<i>Miscellaneous Manufacturing</i>	378	\$ 1,861,071	1,107	\$ 4,541,038	1,135	\$ 6,402,109	373	\$ 1,725,924	1,138	\$ 4,624,022	1,173	\$ 6,349,946
<b>Public Utilities</b>	23	\$ 1,914,275	72	\$ 3,414,807	73	\$ 5,329,081	26	\$ 1,882,060	84	\$ 3,112,482	85	\$ 4,994,542
<b>Transportation and Warehousing</b>	409	\$ 5,672,532	1,068	\$ 11,696,166	1,102	\$ 17,368,697	429	\$ 5,496,714	1,154	\$ 11,208,151	1,186	\$ 16,704,865
<b>Telecommunication</b>	88	\$ 13,561,627	192	\$ 10,995,667	203	\$ 24,557,294	88	\$ 11,265,562	193	\$ 9,097,682	204	\$ 20,363,245
<b>Publishing, Broadcasting, and Other Information</b>	341	\$ 3,316,954	816	\$ 4,584,191	846	\$ 7,901,145	306	\$ 3,147,854	774	\$ 4,052,711	807	\$ 7,200,565
<b>Wholesale Trade</b>	807	\$ 3,823,529	1,886	\$ 7,341,384	1,972	\$ 11,164,913	791	\$ 3,701,204	1,935	\$ 7,031,093	2,031	\$ 10,732,297
<b>Retail Trade</b>	2,443	\$ 5,993,186	4,450	\$ 20,110,039	4,808	\$ 26,103,225	2,540	\$ 6,227,629	4,591	\$ 19,495,987	4,976	\$ 25,723,615
<b>Banking &amp; Credit Unions</b>	193	\$ 6,000,293	390	\$ 7,758,817	405	\$ 13,759,110	183	\$ 5,800,773	391	\$ 6,876,923	402	\$ 12,677,696
<b>Securities / Financial Investments</b>	229	\$ 7,769,611	487	\$ 12,262,856	503	\$ 20,032,467	214	\$ 6,034,475	473	\$ 10,173,862	494	\$ 16,208,338
<b>Insurance</b>	398	\$ 13,392,974	801	\$ 12,327,196	837	\$ 25,720,170	389	\$ 12,571,031	810	\$ 11,394,055	852	\$ 23,965,086
<b>Real Estate, Rental and Leasing</b>	792	\$ 4,008,687	1,428	\$ 6,749,926	1,535	\$ 10,758,612	766	\$ 3,526,098	1,391	\$ 5,148,599	1,505	\$ 8,674,697
<b>Health and Social Services</b>	2,615	\$ 37,338,884	5,000	\$ 75,379,045	5,151	\$ 112,717,928	2,608	\$ 35,988,111	5,059	\$ 68,935,248	5,217	\$ 104,923,359
<i>Hospitals</i>	68	\$ 25,548,492	158	\$ 31,435,025	160	\$ 56,983,517	71	\$ 24,342,055	165	\$ 28,488,143	167	\$ 52,830,198
<i>Doctors, Dentists, and Other Health Practitioners</i>	1,074	\$ 3,630,947	2,016	\$ 7,297,409	2,116	\$ 10,928,356	1,088	\$ 3,957,417	2,080	\$ 7,139,179	2,188	\$ 11,096,596
<i>Outpatient Care Centers and Other Health Services</i>	420	\$ 4,009,480	798	\$ 13,664,328	823	\$ 17,673,808	422	\$ 3,899,535	823	\$ 13,383,822	845	\$ 17,283,358
<i>Nursing &amp; Personal Care Facilities</i>	201	\$ 1,700,600	440	\$ 8,997,593	444	\$ 10,698,193	188	\$ 1,663,215	438	\$ 8,397,941	442	\$ 10,061,155
<i>Social Services</i>	852	\$ 2,449,366	1,588	\$ 13,984,689	1,608	\$ 16,434,055	839	\$ 2,125,889	1,553	\$ 11,526,163	1,575	\$ 13,652,053
<b>Education</b>	572	\$ 22,304,574	1,257	\$ 25,859,513	1,272	\$ 48,164,087	574	\$ 21,882,310	1,273	\$ 25,138,291	1,293	\$ 47,020,600
<i>College and Universities</i>	50	\$ 19,027,160	149	\$ 18,018,044	150	\$ 37,045,205	56	\$ 18,837,071	160	\$ 17,736,635	161	\$ 36,573,706
<i>Elementary, Secondary Schools (except public schools)</i>	203	\$ 2,191,460	431	\$ 5,426,917	432	\$ 7,618,378	208	\$ 1,979,351	445	\$ 5,136,513	447	\$ 7,115,864
<i>Other Educational Services</i>	319	\$ 1,085,953	677	\$ 2,414,551	690	\$ 3,500,504	310	\$ 1,065,888	668	\$ 2,265,142	685	\$ 3,331,030
<b>Professional Services</b>	3,289	\$ 26,312,688	6,405	\$ 38,317,281	6,817	\$ 64,629,969	3,209	\$ 24,117,257	6,364	\$ 33,760,656	6,792	\$ 57,877,913
<i>Legal Services</i>	863	\$ 9,576,354	1,228	\$ 9,286,243	1,334	\$ 18,862,597	875	\$ 8,907,917	1,252	\$ 8,529,545	1,361	\$ 17,437,461
<i>Management Consulting</i>	677	\$ 5,141,398	1,349	\$ 8,344,502	1,464	\$ 13,485,900	663	\$ 4,598,846	1,376	\$ 6,957,946	1,489	\$ 11,556,792
<i>Engineering &amp; Architectural Services</i>	366	\$ 2,993,375	699	\$ 3,831,959	733	\$ 6,825,334	379	\$ 2,844,611	718	\$ 3,211,771	759	\$ 6,056,382
<i>Computer</i>	312	\$ 1,990,791	651	\$ 4,091,956	700	\$ 6,082,747	303	\$ 1,934,341	640	\$ 3,736,621	697	\$ 5,670,963
<i>Accounting, Auditing, Bookkeeping</i>	207	\$ 3,137,580	397	\$ 3,869,482	421	\$ 7,007,062	216	\$ 2,725,679	421	\$ 3,439,218	444	\$ 6,164,897
<i>Advertising and Other Professional Services</i>	864	\$ 3,473,190	2,081	\$ 8,893,139	2,165	\$ 12,366,329	773	\$ 3,105,863	1,957	\$ 7,885,555	2,042	\$ 10,991,418
<b>Hotels</b>	86	\$ 660,119	183	\$ 2,048,270	184	\$ 2,708,389	92	\$ 763,791	199	\$ 2,056,207	200	\$ 2,819,998
<b>Restaurants</b>	2,121	\$ 3,080,789	3,509	\$ 9,862,301	3,659	\$ 12,943,090	2,218	\$ 3,536,060	3,609	\$ 10,569,495	3,760	\$ 14,105,555
<b>Sport Teams</b>	58	\$ 3,534,477	37	\$ 2,863,471	68	\$ 6,397,948	58	\$ 3,605,532	37	\$ 2,653,699	70	\$ 6,259,232
<b>Arts, Entertainment, and Other Recreation</b>	381	\$ 1,681,588	797	\$ 2,783,419	823	\$ 4,465,006	365	\$ 1,543,330	794	\$ 2,949,121	817	\$ 4,492,452
<b>Other Sectors</b>	4,137	\$ 10,453,076	8,294	\$ 28,326,328	8,735	\$ 38,779,404	4,268	\$ 11,065,476	8,527	\$ 27,095,726	9,010	\$ 38,161,202
<i>Membership Organizations</i>	1,247	\$ 3,634,666	2,361	\$ 6,838,133	2,444	\$ 10,472,799	1,240	\$ 3,486,918	2,354	\$ 6,450,841	2,459	\$ 9,937,760
<i>Employment/Outsourcing Agencies</i>	318	\$ 2,598,098	494	\$ 6,212,471	511	\$ 8,810,569	351	\$ 2,507,796	532	\$ 6,024,357	554	\$ 8,532,153
<i>Security and Investigation Services</i>	96	\$ 427,698	150	\$ 2,182,732	161	\$ 2,610,429	103	\$ 383,850	161	\$ 2,036,974	175	\$ 2,420,823
<i>Services to Buildings</i>	329	\$ 522,022	764	\$ 2,142,362	800	\$ 2,664,384	329	\$ 532,705	759	\$ 2,137,354	798	\$ 2,670,058
<i>Miscellaneous Sectors</i>	2,147	\$ 3,270,593	4,525	\$ 10,950,630	4,819	\$ 14,221,223	2,245	\$ 4,154,207	4,721	\$ 10,446,200	5,024	\$ 14,600,407
<b>Government</b>	51	\$ 16,243,004	143	\$ 40,938,117	143	\$ 57,181,121	43	\$ 16,678,675	140	\$ 40,282,933	140	\$ 56,961,607
<i>State Government (PA)</i>	10	\$ 612,248	20	\$ 2,875,540	20	\$ 3,487,787	9	\$ 597,575	19	\$ 2,849,092	19	\$ 3,446,668
<i>City, School District, Local Quasi Govt.</i>	14	\$ 5,285,113	15	\$ 28,690,989	15	\$ 33,976,102	15	\$ 5,034,948	16	\$ 26,767,893	16	\$ 31,802,840
<i>Federal Government (includes US Post Office)</i>	12	\$ 10,259,053	14	\$ 8,803,264	14	\$ 19,062,317	10	\$ 10,961,950	12	\$ 10,119,821	12	\$ 21,081,771
<i>Other Governments</i>	15	\$ 86,590	94	\$ 568,325	94	\$ 654,915	9	\$ 84,201	93	\$ 546,126	93	\$ 630,328
<b>Unclassified Accounts</b>	575	\$ 171,386	1,330	\$ 927,705	1,385	\$ 1,099,091	384	\$ 53,981	995	\$ 323,436	1,049	\$ 377,417
<b>Total</b>	<b>22,581</b>	<b>\$ 207,757,529</b>	<b>44,222</b>	<b>\$ 355,271,703</b>	<b>46,579</b>	<b>\$ 563,029,231</b>	<b>22,557</b>	<b>\$ 200,407,597</b>	<b>44,567</b>	<b>\$ 331,353,474</b>	<b>47,082</b>	<b>\$ 531,761,071</b>